

EBPAQC List by State as of August 18, 2017

ST	CITY	FIRM
AK	ANCHORAGE	Alban & Company CPA's PC
AK	ANCHORAGE	F. M. Strand & Associates, P.C.
AK	ANCHORAGE	Thomas, Head & Greisen, A. P. C.
AK	FAIRBANKS	Cook & Haugeberg LLC
AK	JUNEAU	Altman, Rogers & Co.
AK	JUNEAU	Elgee Rehfeld Mertz LLC
AL	ANDALUSIA	Rabren, Odom, Pierce & Hayes, P.C.
AL	ATHENS	CDPA, PC
AL	ATHENS	Johnson, Feigley, Newton & Brand, LLP
AL	AUBURN	Machen, McChesney & Chastain, LLP
AL	BIRMINGHAM	Banks, Finley, White & Co.
AL	BIRMINGHAM	Barfield, Murphy, Shank & Smith LLC
AL	BIRMINGHAM	Borland Benefield, P.C.
AL	BIRMINGHAM	Dent Moses, LLP
AL	BIRMINGHAM	DiPiazza LaRocca Heeter & Co., LLC
AL	BIRMINGHAM	Horton, Lee, Burnett, Peacock, Cleveland & Grainger, PC
AL	BIRMINGHAM	Jones & Kirkpatrick, P. C.
AL	BIRMINGHAM	Kassouf & Co., P.C.
AL	BIRMINGHAM	Kellum, Wilson & Associates, P.C.
AL	BIRMINGHAM	Lovoy, Summerville & Shelton, LLC.
AL	BIRMINGHAM	MPK Group, P.C.
AL	BIRMINGHAM	Pearce, Bevill, Leesburg, Moore, P. C.
AL	BIRMINGHAM	Sovereign CPA Group LLC
AL	BIRMINGHAM	Taylor Vise Brown & King, LLC
AL	BIRMINGHAM	Till, Hester, Eyer & Brown, P.C.
AL	BIRMINGHAM	Warren Averett, LLC
AL	DECATUR	Wear, Howell, Strickland Quinn & Law, LLC
AL	DOTHAN	McDaniel & Associates, P.C.
AL	ENTERPRISE	Brunson, Wilkerson, Bowden & Associates, P.C.
AL	FAIRHOPE	Hartmann Blackmon & Kilgore P. C.
AL	HEADLAND	James Q. Whitehead, CPA, Inc.
AL	HOOVER	Black & Pinckard, LLC
AL	HUNTSVILLE	Anglin Reichmann Snellgrove & Armstrong, P.C.
AL	HUNTSVILLE	Barnes, Blackwell & Company, P.C.
AL	HUNTSVILLE	Crabtree, Rowe & Berger, P.C.
AL	HUNTSVILLE	Hall, Albright, Garrison & Associates, PC
AL	HUNTSVILLE	MDA Professional Group, P.C.
AL	HUNTSVILLE	Tucker, Smith & Associates, P. C.
AL	MOBILE	Anderson & Wells, P. C.
AL	MOBILE	Ceresa Frenkel PC
AL	MOBILE	Crow Shields Bailey PC
AL	MOBILE	Graham Brown & Dutton PC
AL	MOBILE	Smith Dukes & Buckalew LLP
AL	MOBILE	Wilkins Miller, LLC
AL	MONTGOMERY	Aldridge Borden & Company PC
AL	MONTGOMERY	Jackson Thornton & Co., P. C.
AL	MONTGOMERY	Livings, Lankford, Lambert & Co., P. C.
AL	OPELIKA	Bartlett, Gunter and Yeager CPAs P.C.
AL	OPELIKA	Himmelwright, Huguley & Boles, LLC

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AL	RED BAY	The Sparks CPA Firm PC
AL	SHEFFIELD	Marmann & Associates P.C.
AL	TUSCALOOSA	Morrison & Smith, LLP
AL	TUSCALOOSA	Way, Ray, Shelton & Co., P.C.
AL	VESTAVIA HILLS	Huner & Cyr, P.C.
AR	BATESVILLE	Welch Couch and Company, PA
AR	CLARKSVILLE	King, Jacobs, Gresham & Lorfing, CPA's, P.A.
AR	CONWAY	Engelkes, Felts & Barnhardt, LTD
AR	FAYETTEVILLE	Steven H. Bertram, CPA, PA
AR	FORT SMITH	Beall Barclay & Company, PLC
AR	FORT SMITH	Thomas Gammill & Co., Ltd.
AZ	HOT SPRINGS	Jordan, Woosley, Crone & Keaton, Ltd.
AR	JONESBORO	Goad & Company, PLLC
AR	JONESBORO	Jones & Company, Ltd.
AR	LITTLE ROCK	Ellis, Tucker & Aldridge, LLP
AR	LITTLE ROCK	Erwin & Company
AR	LITTLE ROCK	Frost, PLLC
AR	LITTLE ROCK	Howland & Norris CPAs
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. Goodman, LLP
AR	LITTLE ROCK	Rasco, Winter, Abston, Moore & Associates, LLP
AR	LITTLE ROCK	Thomas and Thomas LLP
AR	MAGNOLIA	Wood and Wood, Ltd
AR	NORTH LITTLE ROCK	Bell & Company, P. A.
AR	RUSSELLVILLE	Shoptaw, Labahn & Company, P. A.
AR	SPRINGDALE	S. F. Fiser & Company P. A.
AZ	CHANDLER	Farnsworth Company PLLC
AZ	CHANDLER	Morrison, Clark & Conover CPAs, PLLC
AZ	GILBERT	Snyder & Butler, CPAs, PLLC
AZ	GILBERT	Troy D. O'Dell CPA, P.L.C.
AZ	MESA	James E. Raftery, CPA, PC
AZ	MESA	Kevin D Smith CPA PLLC
AZ	MESA	Lohman Company PLLC
AZ	MESA	Schmidt, Westergard & Company, PLLC
AZ	PAYSON	VALERIE A LUBKEN PLLC
AZ	PHOENIX	Edwards, Largay, Mihaylo & Co., PLC
AZ	PHOENIX	Evers Robinson Ltd
AZ	PHOENIX	Fester & Chapman, P.C.
AZ	PHOENIX	John C. Todd II P. C.
AZ	PHOENIX	Heidenreich & Heidenreich, CPAs, PLLC
AZ	PHOENIX	Metz & Associates PLLC
AZ	PHOENIX	Mukai, Greenlee & Company, P. C.
AZ	PHOENIX	Price Kong and Co. CPAs PA
AZ	PHOENIX	Schumann, Adriano & Company, PLLC
AZ	PHOENIX	Secore & Niedzialek, P.C.
AZ	PHOENIX	Tomisato PC

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ST	CITY	FIRM
AZ	SCOTTSDALE	Wallace, Plese + Dreher, LLP
AZ	TEMPE	Henry and Horne, LLP
AZ	TEMPE	Mansperger, Patterson & McMullin
AZ	TEMPE	Russ Kimberlin, CPA PLLC
AZ	TUCSON	BeachFleischman P.C.
AZ	TUCSON	Bitner & Collings, PLLC
AZ	TUCSON	HBL CPAs, P.C.
AZ	TUCSON	Heinfeld, Meech & Co., P.C.
AZ	TUCSON	Henry J. Fortino, CPA, PC
AZ	TUCSON	Keegan, Linscott & Kenon, PC
AZ	TUCSON	Ludwig Klewer & Co. PLLC
AZ	TUCSON	R & A CPAs, A Professional Corporation
AZ	TUCSON	Roberts Alexonis Group PLLC
CA	ALBANY	Tony Winspear
CA	ARCADIA	HKG LLP
CA	BAKERSFIELD	Brown Armstrong Accountancy Corporation
CA	BAKERSFIELD	Daniells Phillips Vaughan & Bock
CA	BAKERSFIELD	Keathley, Maxwell & Antongiovanni, LLP
CA	BEVERLY HILLS	Payne & Smith, LLC
CA	BREA	Frazer, LLP
CA	BREA	Lance, Soll & Lunghard, LLP
CA	BURBANK	Turner Warren Hwang & Conrad A.C.
CA	BURBANK	Whitehorse & Company CPA, A Professional Corporation
CA	BURLINGAME	Tang & Lee, LLP
CA	CALABASAS	GSC, Certified Public Accountants
CA	CALABASAS	Kelman & Chan, LLP
CA	CAMPBELL	Audit and Tax Solutions, CPAs, Inc.
CA	CAMPBELL	Hildreth & Associates, LLP
CA	CARLSBAD	AKT LLP
CA	CERRITOS	David Brody & Co.
CA	CERRITOS	Kling & Pathak LLP
CA	CHICO	Kcoe Isom, LLP
CA	CHINO	Rich Bartol Consulting
CA	CHINO HILLS	David L. Buck, CPA
VA	CLOVIS	Kaku & Mersino, LLP CPAs
CA	CLOVIS	Loveridge, Hunt & Co PLLC
CA	CLOVIS	Price, Paige & Company A C
CA	COVINA	Rogers, Clem & Company
CA	DANVILLE	JHS CPAs, LLP
CA	EL SEGUNDO	Beach, Freeman, Lim & Cleland, LLP
CA	EL SEGUNDO	Lawrence R. Mitchell & Co., CPAs APC
CA	EMERYVILLE	Oto, Bailey, Fukumoto & Mishima, Inc.
CA	ENCINO	BPE&H, An Accountancy Corporation
CA	ENCINO	Clumeck, Stern, Schenkelberg and Getzoff
CA	ENCINO	Foumberg, Juneja & Co., P.C.
CA	ENCINO	GGF, LLP
CA	ENCINO	Lodgen, Lacher, Golditch, Sardi, Saunders & Howard
CA	ENCINO	Martini Iosue & Akpovi, LLP
CA	ENCINO	Rose, Snyder & Jacobs LLP

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ST	CITY	FIRM
CA	ENCINO	Solomon Ross Grey & Company
CA	ESCONDIDO	Covell Hogan Robin Venegas LLP
CA	EUREKA	Hunter, Hunter & Hunt, LLP
CA	FOLSOM	Lee CPA Audit Group
CA	FOSTER CITY	Ineich & Company, LLP
CA	FOUNTAIN VALLEY	Olmsted & Associates Accountancy Corporation
CA	FRESNO	Baker, Peterson & Franklin CPA, LLP
CA	FRESNO	Baerg & Associates Certified Public Accountants
CA	FRESNO	Bean Hunt Harris & Company
CA	FRESNO	Boos & Associates, a Professional Corporation
CA	FRESNO	Borchardt, Corona & Faeth
CA	FRESNO	Cassabon & Associates, LLP
CA	FRESNO	Dedekian, George, Small & Markarian Accountancy Corporation
CA	FRESNO	DeMera DeMera Cameron LLP
CA	FRESNO	Dritsas Groom McCormick, LLP
CA	FRESNO	Finch, Rowland & Shoopman, LLP
CA	FRESNO	Janzen, Tamberi & Wong Accountancy Corp
CA	FRESNO	Moore, Grider & Company
CA	FRESNO	Bean Hunt Harris & Company
CA	FRESNO	The Garabedian Group, Inc.
CA	GLENDALE	Dougherty & Company
CA	GLENDALE	Egan & Egan
CA	GLENDALE	Hutchinson and Bloodgood, LLP
CA	GLENDALE	Romberger, Wilson & Beeson, Inc.
CA	GLENDALE	Tax & Business Consulting Group, An Accountancy Corp
CA	IRVINE	Allen, Haight, & Monaghan, LLP
CA	IRVINE	G Rowland, CPA & Associates AAC
CA	IRVINE	HBLA Certified Public Accountants, Inc.
CA	IRVINE	JLK Rosenberger, LLP
CA	IRVINE	Johnson, Hart & Dyson, A. A. C.
CA	IRVINE	Kieckhafer, Schiffer & Co, LLP
CA	IRVINE	Kushner, Smith, Joanou & Gregson, LLP
CA	IRVINE	Link, Murrel & Company, LLP
CA	IRVINE	Redwitz, Inc.
CA	IRVINE	RJI Ramirez Jimenez International CPA's
CA	IRVINE	Robert R. Redwitz & Co.
CA	IRVINE	SingerLewak LLP
CA	IRVINE	The Pun Group, LLP
CA	IRVINE	White Nelson Diehl Evans LLP
CA	IRVINE	Wright Ford Young & Co.
CA	KENTFIELD	Marilee Lau CPA
CA	LA JOLLA	Duffy Kruspodin & Company LLP
CA	LA JOLLA	Lavine, Lofgren, Morris & Engelberg, LLP
CA	LAKE FOREST	Almich & Associates
CA	LAFAYETTE	Comyns, Smith, McCleary & Deaver, LLP
CA	LAKEWOOD	Pollaro & Associates
CA	LARKSPUR	Perotti & Carrade
CA	LONG BEACH	Bezich, Urquidez & Salazar, CPAs, Inc.
CA	LONG BEACH	Rossi LLP

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CA	LONG BEACH	Windes, Inc.
CA	LOS ANGELES	Bernard Kotkin & Company, LLP
CA	LOS ANGELES	Green, Hasson & Janks, LLP
CA	LOS ANGELES	NSBN LLP
CA	LOS ANGELES	PK LLP
CA	LOS ANGELES	Rivera, Jamjian & Dillard LLP
CA	LOS ANGELES	Simpson & Simpson CPAs
CA	LOS ANGELES	Vasquez & Company, LLP
CA	LOS ANGELES	Weinberg & Company, P.A.
CA	MODESTO	Atherton & Associates, LLP
CA	MODESTO	Grimbleby Coleman CPAs, Inc.
CA	MODESTO	Guy M. Ransom
CA	MODESTO	Juarez Zarate & Company, CPA's
CA	MODESTO	Pasteniks, Bucheli & Falasco, LLP
CA	MODESTO	Priest Amistadi
CA	MURRIETA	Swenson Advisors, LLP
CA	MURRIETA	Wong Johnson & Associates APC
CA	NAPA	Coughlan Napa CPA Company, Inc.
CA	NEWPORT BEACH	Ash W. Shenouda, C.P.A.
CA	NEWPORT BEACH	DBBMcKennon CPA
CA	NEWPORT BEACH	LTSP, Inc.
CA	NEWPORT BEACH	Squar Milner LLP
CA	NOVATO	Randolph Scott & Company CPA's, Inc.
CA	OAKLAND	Morris Davis Chan & Tan LLP
CA	OAKLAND	Mowat, Mackie & Anderson, LLP
CA	OAKLAND	Williams, Adley & Company - CA, LLP
CA	ORANGE	Talley and Company
CA	ORANGE	Walker & Associates
CA	PALO ALTO	Frank, Rimerman & Co. LLP
CA	PALO ALTO	Vavrinek, Trine, Day & Co., LLP
CA	PASADENA	Harrington Group, CPAs, LLP
CA	PASADENA	Jenkins Bowler LLP
CA	PASADENA	Maginnis, Knechtel & McIntyre LLP
CA	PASADENA	Martin Werbelow LLP
CA	PASADENA	Roger A. Brown & Co.
CA	PETALUMA	Beels Soper LLP
CA	PETALUMA	Pisenti & Brinker LLP
CA	PLEASANT HILL	RGP, LLP
CA	RANCHO CUCAMONGA	GYL Decauwer LLP
CA	RANCHO CUCAMONGA	Swenson Accountancy Corporation
CA	RANCHO CUCAMONGA	Ybarra & Gillespie, CPAs LLP
CA	REDLANDS	Powell & Spafford, Inc
CA	REDLANDS	Soren McAdam LLP
CA	REDWOOD CITY	SEILER LLP
CA	RIVERSIDE	Roorda, Piquet & Bessee, Inc (RP&B CPAs)
CA	RIVERSIDE	Younger & Company CPAs
CA	ROSEMEAD	Thong, Yu, Wong & Lee, LLP
CA	ROSEVILLE	Campbell Taylor & Company
CA	ROSEVILLE	Nicholson & Olson

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CA	ROSEVILLE	Propp Christensen Caniglia LLP
CA	SACRAMENTO	BFBA, LLP
CA	SACRAMENTO	Chavez, Silva & Company
CA	SACRAMENTO	Damore, Hamric & Schneider, Inc.
CA	SACRAMENTO	Gibson & Company, Inc., CPA
CA	SACRAMENTO	Gilbert Associates, Inc.
CA	SACRAMENTO	Grant Bennett Associates, A.P.C.
CA	SACRAMENTO	John Waddell & Co., CPAs, APC
CA	SACRAMENTO	Mann, Urrutia, Nelson, CPA's Associates, LLP
CA	SACRAMENTO	Patrick & Buzarellos, LLP
CA	SACRAMENTO	Pomares & Co., LLP
CA	SACRAMENTO	Schwartz Platz & Associates
CA	SACRAMENTO	Williams & Olds
CA	SALINAS	Hayashi & Wayland Accounting & Consulting, LLP
CA	SALINAS	McGilloway, Ray, Brown & Kaufman Accountants and Consultants
CA	SAN BERNARDINO	Kennedy & Kennedy
CA	SAN BERNARDINO	Rogers, Anderson, Malody & Scott, LLP
CA	SAN BERNARDINO	Wilson Ivanova Certified Public Accountants
CA	SAN DIEGO	Bextil Accounting
CA	SAN DIEGO	Cashuk, Wiseman, Goldberg, Birnbaum & Salem, LLP
CA	SAN DIEGO	Douglas R. Ashbrook, CPA
CA	SAN DIEGO	Gatto, Pope & Walwick, LLP
CA	SAN DIEGO	JGD & Associates, LLP
CA	SAN DIEGO	Haflinger & Associates, Inc
CA	SAN DIEGO	Harshwal & Company LLP
CA	SAN DIEGO	Hochman Cohen Torres LLP
CA	SAN DIEGO	Kuhn & Koviak CPA's Inc
CA	SAN DIEGO	Leaf and Cole LLP
CA	SAN DIEGO	LevitZacks, Certified Public Accountants
CA	SAN DIEGO	Lipsey Youngren Means Ogren & Sandberg LLP
CA	SAN DIEGO	Matthew Lemas CPA's Associates
CA	SAN DIEGO	Matranga & Company, An Accountancy Corporation
CA	SAN DIEGO	Oliva, Goddard & Wright, CPA's
CA	SAN DIEGO	Reid, Sahm, Isaacs & Schmelzlen
CA	SAN DIEGO	Thefeld & Associates
CA	SAN DIEGO	Weworski & Associates
CA	SAN DIEGO	West, Rhode & Roberts
CA	SAN DIEGO	Wilson & Associates CPAs
CA	SAN DIMAS	Kho & Patel
CA	SAN FRANCISCO	Burr Pilger Mayer, Inc.
CA	SAN FRANCISCO	Chek Tan & Company
CA	SAN FRANCISCO	DZH Phillips, LLP
CA	SAN FRANCISCO	Eben Lu CPA P. C.
CA	SAN FRANCISCO	Hemming Morse LLP
CA	SAN FRANCISCO	Hood & Strong LLP
CA	SAN FRANCISCO	Lindquist, von Husen & Joyce LLP
CA	SAN FRANCISCO	Louie & Wong, LLP
CA	SAN FRANCISCO	Mah & Associates, LLP
CA	SAN FRANCISCO	Miller Kaplan Arase LLP

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ST	CITY	FIRM
CA	SAN FRANCISCO	Novogradac & Company LLP
CA	SAN FRANCISCO	OUM & Co. LLP
CA	SAN FRANCISCO	Rowbotham & Company LLP
CA	SAN FRANCISCO	SD Mayer & Associates, LLP
CA	SAN FRANCISCO	Shea Labagh Dobberstein, CPAs, Inc.
CA	SAN JOSE	Abbott, Stringham & Lynch, A. C.
CA	SAN JOSE	David J. Cormia, CPA
CA	SAN JOSE	Dunham Associates CPAs
CA	SAN JOSE	Johanson & Yau, A.C.
CA	SAN JOSE	Petrinovich Pugh & Company, LLP
CA	SAN JOSE	Silicon Valley Accountancy
CA	SAN LUIS OBISPO	Caliber Audit & Attest, LLP
CA	SAN LUIS OBISPO	Glenn Burdette
CA	SAN MATEO	Gilmore & Associates
CA	SAN MATEO	Sensiba San Filippo, LLP
CA	SAN MATEO	Vocker, Kristofferson and Co.
CA	SAN MATEO	WuHoover & Co. LLP
CA	SAN RAFAEL	Eckhoff and Company
CA	SAN RAMON	Armanino LLP
CA	SAN RAMON	Lindquist LLP
CA	SAN RAMON	Robert J Ruehl
CA	SAN RAMON	TYS, LLP
CA	SANTA ANA	ELLS Certified Public Accountants & Business Advisors
CA	SANTA ANA	George W Teats Jr CPA
CA	SANTA ANA	Gelman, LLP
CA	SANTA BARBARA	Berti Spechler Sarmiento McKay & Co. LLP
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 MONICA	Gumbiner Savett Inc.
CA	SANTA ROSA	Carolyn A. Mayes, CPA
CA	SANTA ROSA	Dal Poggetto and Company LLP
CA	SANTA ROSA	Linkenheimer, LLP
CA	SANTA ROSA	Zainer Rinehart Clarke, CPA's, P. C.
CA	SHERMAN OAKS	HW LLP
CA	SIGNAL HILL	Crisell & Associates
CA	SIMI VALLEY	Diem CPA, Inc.
CA	STEVENSON RANCH	Stern, Kory, Sreden & Morgan
CA	STOCKTON	Bowman & Company LLP
CA	STOCKTON	David E. Vaughn, CPA
CA	STOCKTON	Iacopi, Lenz & Company, A. C.
CA	STOCKTON	Schwartz, Giannini, Lantsberger & Adamson, A. C.
CA	TARZANA	Pension Assurance LLP
CA	TEMPLE CITY	Casey K. Tung
CA	TORRANCE	Charles McDonough A. C.
CA	TORRANCE	Hotta, Liesenberg, Saito LLP
CA	TORRANCE	Nagano Morita LLP
CA	TORRANCE	PDM, LLP
CA	TORRANCE	Raimondo Pettit Group

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CA	TORRANCE	Servatius, O'Brien & Fong, LLP
CA	TRABUCO CANYON	Adelle Torres
CA	TUSTIN	HMWC CPAs & Business Advisors
CA	TUSTIN	Nienow & Tierney LLP
CA	VALENCIA	Farber Hass Hurley LLP
CA	VALENCIA	Hedman Partners
CA	VALENCIA	Henningfield & Associates, Inc.
CA	VALENCIA	KKAJ, LLP
CA	VALENCIA	O'Connor & Co.
CA	VAN NUYS	Cooper, Moss, Resnick, Klein & Co., LLP
CA	VAN NUYS	Weiss Accountancy Corporation
CA	VISALIA	M. Green and Company LLP
CA	VISALIA	Vollmer, Daniel, Gaebe & Grove, LLP
CA	WALNUT	JWVC CPAs, a Professional Corporation
CA	WALNUT CREEK	Bong Hillberg Lewis Fischesser LLP
CA	WALNUT CREEK	Brokstein & Rosen, CPAs, LLP
CA	WALNUT CREEK	Buckley, Patchen, Riemann & Hall, An Accountancy Corp.
CA	WALNUT CREEK	Johnston, Gremaux & Rossi, LLP
CA	WALNUT CREEK	RINA Accountancy Corporation
CA	WALNUT CREEK	Spiegel Accountancy Corp
CA	WESTLAKE VILLAGE	Allison & Gibb LLP
CA	WESTLAKE VILLAGE	Holthouse Carlin & Van Trigt, LLP
CA	WOODLAND HILLS	Frith-Smith & Archibald, LLP
CA	WOODLAND HILLS	Grobstein Teeple LLP
CA	WOODLAND HILLS	Kirsch Kohn & Bridge, LLP
CA	WOODLAND HILLS	Meloni Hribal Tratner LLP
CA	WOODLAND HILLS	Oster and Wolf LLP
CA	WOODLAND HILLS	Perry Hay LLP
CA	WOODLAND HILLS	Sobelman, Cohen, Moss & Associates LLP
CA	YUBA CITY	Tenney & Company
CO	AURORA	Holm Ryan Truitt Hall LLC
CO	AURORA	Schulz & Company, P.C.
CO	BOULDER	Brock and Company, CPAs, P. C.
CO	BOULDER	Gary A. Jacobs & Associates PC
CO	BOULDER	Kurtz Fargo LLP
CO	BRIGHTON	Feis & Company, P.C.
CO	BROOMFIELD	Logan, Thomas & Johnson, LLC
CO	BROOMFIELD	Needles & Associates, LLC
CO	COLORADO SPRINGS	BiggsKofford, P.C.
CO	COLORADO SPRINGS	Osborne, Parsons & Rosacker, LLP
CO	COLORADO SPRINGS	SSA, P.C.
CO	COLORADO SPRINGS	Stockman Kast Ryan & Co LLP
CO	COLORADO SPRINGS	Waugh & Goodwin, LLP
CO	DENVER	Anton Collins Mitchell LLP
CO	DENVER	Causey Demgen & Moore P.C.
CO	DENVER	Comiskey & Company, P. C.
CO	DENVER	EKS&H LLLP
CO	DENVER	Elizabeth A Tauer CPA PC
CO	DENVER	Fortner, Bayens, Levkulich & Garrison, P.C.

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ST	CITY	FIRM
CO	DENVER	Hanson & Co Certified Public Accountants
CO	DENVER	Hiratsuka & Associates, LLP
CO	DENVER	Holben Hay Lake Balzer CPAs LLC
CO	DENVER	Hughes, Wedgwood & Company, LLC
CO	DENVER	Kundinger, Corder & Engle, P. C.
CO	DENVER	Niewald & Martin, LLC
CO	DENVER	Poysti & Adams, LLC
CO	DENVER	Ryan, Gunsauls & O'Donnell, LLC
CO	ENGLEWOOD	Bauerle and Company, P. C.
CO	ENGLEWOOD	Richey, May & Co., LLP
CO	FORT COLLINS	Marcia Jackson Hein CPA
CO	FORT COLLINS	Soukup, Bush & Associates, P.C.
CO	GOLDEN	Gerber & Company, Inc
CO	GRAND JUNCTION	Dalby, Wendland & Co., P. C.
CO	GRAND JUNCTION	Chadwick, Steinkirchner, Davis & Co., P. C.
CO	GREELEY	Anderson & Whitney, P.C.
CO	GREENWOOD VILLAGE	JDS Professional Group, CPA's, Consultants & Advisors
CO	GREENWOOD VILLAGE	Watson Coon & Associates PC
CO	LAKEWOOD	Marrs, Sevier & Company, LLC
CO	LAKEWOOD	Stratagem PC
CO	LAKEWOOD	Barnes Griggs & Associates P.C.
CO	LITTLETON	William G. Lajoie P. C.
CO	LOUISVILLE	Bain and Jones
CO	LOUISVILLE	K Financial
CO	PUEBLO	McPherson, Breyfogle, Daveline & Goodrich, PC
CO	WHEAT RIDGE	Wilson Downing Group, LLC
CO	WHEAT RIDGE	Zarlengo Raub LLP
CT	BRIDGEPORT	Friedberg, Smith & Co., P. C.
CT	DANBURY	Fiorita, Kornhaas & Company, P.C.
CT	DANBURY	George Folini Jr, CPA PC
CT	DANBURY	J.R. Wolff & Co., P.C.
CT	FARMINGTON	Bobrow & Company, P.C.
CT	FARMINGTON	Federman Lally & Remis LLC
CT	GLASTONBURY	Fiondella Milone & LaSaracina LLP
CT	GROTON	Halloran & Associates LLC
CT	GROTON	Hoyt, Filippetti & Malaghan, LLC
CT	HAMDEN	T. M. Byxbee Company, P. C.
CT	HARTFORD	Whittlesey & Hadley, P. C.
CT	KILLINGSWORTH	Michaud Accavallo Woodbridge & Cusano, LLC
CT	MANCHESTER	Montovani Murray Nemphos & Tierinni, LLC
CT	MIDDLETOWN	Guilmartin, DiPiro & Sokolowski, LLC
CT	MONROE	Glen J. Belush CPAs LLC
CT	NEW HAVEN	Beers, Hamerman, Cohen & Burger, P.C.
CT	NEWTOWN	Nanavaty & Nanavaty & Davenport, LLP
CT	NORTH HAVEN	Banti & DeFelice, CPAs, LLC
CT	NORTH HAVEN	Buckley, Frame, Boudreau & Company, PC
CT	NORTH HAVEN	Peach & McPherson
CT	NORTH HAVEN	Visconti & Associates, PC
CT	NORTH HAVEN	Seward and Monde

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ST	CITY	FIRM
CT	OLD SAYBROOK	Lewitz, Balosie, Wollack, Rayner & Giroux, LLC
CT	RIDGEFIELD	Reynolds & Rowella, LLP
CT	ROCKY HILL	Harvey & Horowitz, P. C.
CT	SHELTON	Apicella, Testa & Company, P.C.
CT	SHELTON	Dworken, Hillman, LaMorte & Sterczala, P. C.
CT	SHELTON	Venman & Co LLC
CT	SOUTHPORT	Capossela, Cohen, LLC
CT	STAMFORD	Kahan, Steiger & Company, P.C.
CT	TRUMBULL	The Innovative CPA Group, LLC
CT	WALLINGFORD	Davis, Mascola & Phillips, LLC
CT	WALLINGFORD	Dianne R Saunders CPA LLC
CT	WATERBURY	Lenkowski Lonergan & Co., LLP
CT	WATERBURY	Zackin, Zimyeski, Sullivan, CPAs, LLC
CT	WEST HARTFORD	Blum Shapiro & Company PC
CT	WEST HARTFORD	Filomeno & Company, P. C.
CT	WEST HARTFORD	GitlinCampisePredergast, LLC
CT	WETHERSFIELD	Hallisey & D'Agostino
CT	WETHERSFIELD	Kircaldie, Randall & McNab LLC
CT	WINDSOR	Bagge, Cennamo & Pascoe, LLP
CT	WOODBIDGE	Bailey, Moore, Glazer, Schaefer & Proto, LLP
CT	WOODBIDGE	S. M. Esposito & Company, P. C.
DC	WASHINGTON	Bert Smith & Co.
DC	WASHINGTON	F. S. Taylor & Associates, P. C.
DC	WASHINGTON	Raffa, P.C.
DC	WASHINGTON	Salter & Company
DC	WASHINGTON	Tate & Tryon
DE	DOVER	Faw, Casson & Co., LLP
DE	NEW CASTLE	Rowland, Johnson & Company, PA
DE	NEWARK	Santora CPA Group
DE	NEWARK	Whisman, Giordano & Associates, LLC
DE	WILMINGTON	Belfint, Lyons & Shuman, P. A.
DE	WILMINGTON	Cover & Rossiter, P. A.
DE	WILMINGTON	Gunnip & Company LLP
DE	WILMINGTON	Horty & Horty, P. A.
DE	WILMINGTON	Master, Sidlow & Associates, P.A.
DE	WILMINGTON	Wheeler, Wolfenden & Dwares, PA
FL	ALTAMONTE SPRINGS	Schafer, Tschopp, Whitcomb, Mitchell & Sheridan, LLP
FL	AMELIA ISLAND	The Hurst Company CPAs, PA
FL	ATLANTIS	Soles, Heyn & Company, LLP
FL	BOCA RATON	Alonso CPA PA
FL	BOCA RATON	Daszkal Bolton LLP
FL	BOCA RATON	Gerstle, Rosen & Goldenberg, P.A.
FL	BOCA RATON	Richard J Gross CPA PA
FL	BOCA RATON	Robert H. Garick CPA LLC
FL	CLEARWATER	Bollenback & Forret, P. A.
FL	COCONUT CREEK	Parks & Company, LLC
FL	COCONUT GROVE	Kaufman Rossin & Co.
FL	CORAL GABLES	Alberni Caballero & Fierman, LLP
FL	CORAL GABLES	Forshee & Lockwood, P.A.

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ST	CITY	FIRM
FL	CORAL GABLES	HLB Gravier, LLP
FL	CORAL GABLES	LaPadula, Carlson & Co
FL	CORAL GABLES	Lopez Levi Lowenstein, PA
FL	CORAL GABLES	Perez-Abreu, Aguerrebere, Sueiro & Torres P.L.
FL	CORAL GABLES	Verdeja, De Armas & Trujillo, LLP
FL	CORAL GABLES	Vizcaino Zomerfeld, LLP
FL	CORAL SPRINGS	Tuck & Company, P.A.
FL	DAVIE	L.E. Weisman and Associates LLC
FL	DELAND	Cohen, Smith & Company, PA
FL	DUNEDIN	Davidson, Jamieson & Cristini, PL
FL	FERNANDINA BEACH	Farmand, Farmand and Farmand, LLP
FL	FT LAUDERDALE	Carroll & Cook, CPA's
FL	FT LAUDERDALE	Keefe, McCullough & Co., LLP
FL	FT LAUDERDALE	Ralph L. Focaracci, P.A.
FL	FT LAUDERDALE	Sarbey Kaufman, LLC
FL	FT LAUDERDALE	Sullivan & Fengler
FL	FT PIERCE	DiBartolomeo, McBee, Hartley & Barnes, PA
FL	FT MYERS	Myers, Brettholtz & Company, P. A.
FL	FT MYERS	Hughes, Snell & Co., P. A.
FL	GAINESVILLE	James Moore & Co., P.L.
FL	GAINESVILLE	Purvis, Gray and Company
FL	HOLLYWOOD	Brunt, Sweeney, Matz, P.A., CPA's
FL	HOLLYWOOD	Infante & Company
FL	HOLLYWOOD	S. Davis & Associates, PA
FL	HYPOLUXO	Martinelli & Company, LLC
FL	JACKSONVILLE	Bishop and Draper
FL	JACKSONVILLE	Ennis, Pllum & Associates, P.A.
FL	JACKSONVILLE	Howard & Company, CPAs, PA
FL	JACKSONVILLE	LBA Certified Public Accountants, PA
FL	JACKSONVILLE	Ralston & Company, P. A.
FL	JACKSONVILLE	Shorstein & Shorstein, P. A.
FL	JACKSONVILLE	Smoak, Davis & Nixon LLP
FL	JACKSONVILLE	Stevens, Powell & Company, P.A.
FL	LAKE WALES	Bunting, Tripp & Ingley LLP
FL	LAKELAND	David R. Ramos, CPA
FL	LAUDERHILL	Cynthia Borders - Byrd, CPA LLC
FL	MAITLAND	Glickstein, Laval, Carris, P.A.
FL	MAITLAND	Keith Altizer & Co., P. A.
FL	MELBOURNE	Berman, Hopkins, Wright & LaHam, CPAs & Associates, LLP
FL	MIAMI	Alvarez & Mendoza, PA
FL	MIAMI	Arty, Cohn & Feuer, LC
FL	MIAMI	Berkowitz Pollack Brant
FL	MIAMI	Joyce CPA LLC
FL	MIAMI	Marcum LLP
FL	MIAMI	Morrison, Brown, Argiz & Farra, LLC
FL	MIAMI	Pinchasik Yelen Muskat Stein, LLC
FL	MIAMI BEACH	Gerson, Preston, Klein, Lips, Eisenberg & Gelber, P.A.
FL	MOUNT DORA	Silbernagel and Burroughs, PA
FL	NAPLES	Phillips Harvey Group, P.A.

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ST	CITY	FIRM
FL	OAKLAND PARK	Michael S. Weinstein, CPA, P.A.
FL	OLDSMAR	PDR Certified Public Accountants
FL	ORANGE PARK	Adams & Harper P. A.
FL	ORLANDO	Batts Morrison Wales & Lee, P.A.
FL	ORLANDO	Davis Group, P.A.
FL	ORLANDO	GellerRagans
FL	ORLANDO	Grennan Fender McCrady Hess & Poparad LLP
FL	ORLANDO	Holland & Reilly
FL	ORLANDO	Hoskins Quiros & LaBeaume, CPA, LLC
FL	ORLANDO	McDermitt Davis & Company, LLC
FL	ORLANDO	Newman, Seland & Oppenheimer, P. A.
FL	ORLANDO	PRH, LLC
FL	ORLANDO	Shores, Tagman, Butler & Company, P.A.
FL	ORLANDO	Vestal & Wiler, CPA's, P. A.
FL	PANAMA CITY	Tipton, Marler, Garner & Chastain
FL	PEMBROKE PINES	BAS Partners LLC
FL	PENSACOLA	Saltmarsh, Cleaveland & Gund, P.A.
FL	PLANTATION	Bellows Associates, PA
FL	PLANTATION	Horkey & Associates, P. A.
FL	PLANTATION	Levenson, Katzin & Ballotta, PA
FL	POMPANO BEACH	Ahearn, Jasco & Company
FL	PONTE VEDRA BEACH	Ringeisn Worrell, PA
FL	PONTE VEDRA BEACH	The GriggsGroup CPAs
FL	SAINT PETERSBURG	Gregory, Sharer & Stuart, P.A.
FL	SANFORD	Greene, Dycus & Co., P. A.
FL	SARASOTA	Christopher, Smith, Leonard, Bristow & Stanell, P.A.
FL	SARASOTA	Kerkering, Barberio & Co.
FL	STUART	Mari Huff CPA, PA
FL	SUNRISE	Gladstone & Company, LLC CPA's
FL	SUNRISE	Steven D. Eisenberg CPA P. A.
FL	TALLAHASSEE	Thomas Howell Ferguson P.A.
FL	TALLAHASSEE	Thomson Brock Luger & Company PLC
FL	TAMPA	Accell Audit and Compliance, PA
FL	TAMPA	Barley McNamara Wild
FL	TAMPA	Dearolf & Mereness LLP
FL	TAMPA	Dwight Darby & Company, P.A.
FL	TAMPA	Ferlita, Walsh, Gonzalez & Rodriguez, P.A.
FL	TAMPA	FRSCPA, PLLC
FL	TAMPA	Gramling & Haya, CPA's, PA
FL	TAMPA	Hacker, Johnson & Smith, P.A.
FL	TAMPA	LaPlant & Rainey, CPA PA
FL	TAMPA	Prida, Guida & Company
FL	TAMPA	Reeder & Associates, PA
FL	TAMPA	Solakian & Company LLC
FL	TAMPA	Thomas Craig & Company, LLP
FL	VERO BEACH	Morgan, Jacoby, Thurn, Boyle & Associates P.A
FL	WEST PALM BEACH	Caler, Donten, Levine, Cohen, Porter & Veil, P.A.
FL	WEST PALM BEACH	Evelyn F. Parkes CPA, P.A.
FL	WEST PALM BEACH	Jacobs & Company LLP

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ST	CITY	FIRM
FL	WEST PALM BEACH	Holyfield & Thomas, LLC
FL	WEST PALM BEACH	Mark Escoffery P. A.
FL	WEST PALM BEACH	Michael C. Becker & Co.
FL	WEST PALM BEACH	Templeton & Company, LLP
FL	WINTER PARK	BKHM, P.A.
FL	WINTER PARK	Moore Stephens Lovelace, P.A
FL	WINTER PARK	Moss, Krusick & Associates, LLC
GA	AGUSTA	Elliott Davis Decosimo
GA	ALBANY	Draffin & Tucker
GA	ALPHARETTA	Long & Associates, LLC
GA	ATHENS	Jerkins, Lowe & Co.
GA	ATHENS	Trinity Accounting Group
GA	ATLANTA	Agee Fisher Barrett, LLC
GA	ATLANTA	AGH, LLC
GA	ATLANTA	Alan L. Grothe, CPA, LLC
GA	ATLANTA	Bennett Thrasher LLP
GA	ATLANTA	Bridges & Dunn-Rankin, LLP
GA	ATLANTA	Brooks, McGinnis & Co., LLC
GA	ATLANTA	Carr Riggs & Ingram L.L.C.
GA	ATLANTA	Coker, James & Company, P.C.
GA	ATLANTA	CoNexus CPA Group, LLC
GA	ATLANTA	Frazier & Deeter, LLC
GA	ATLANTA	HLB Gross Collins, P.C.
GA	ATLANTA	Holland Shipes Pennix, LLP
GA	ATLANTA	James Dykhouse, CPA
GA	ATLANTA	Jones and Kolb
GA	ATLANTA	Kelley Sammons Armstrong Toole & Ellison, LLP
GA	ATLANTA	Mauldin & Jenkins CPAs, LLC
GA	ATLANTA	Moore Stephens Tiller LLC
GA	ATLANTA	Porter Keadle Moore, LLC
GA	ATLANTA	Ross Lane & Company, LLC
GA	ATLANTA	Smith & Howard, P. C.
GA	ATLANTA	Smith, Adcock and Company LLP
GA	ATLANTA	Tomkiewicz Wright LLC
GA	ATLANTA	Vann Whipple Milligan, P.C.
GA	ATLANTA	Williams & Clausell CPAs LLC
GA	ATLANTA	Williams Benator & Libby, LLP
GA	ATLANTA	Windham Brannon PC
GA	AUGUSTA	Serotta, Maddocks, Evans & Co CPAs
GA	BUFORD	Forrestall CPAs, LLC
GA	COLUMBUS	Albright Fortenberry & Ninas LLP
GA	COLUMBUS	Dougherty McKinnon & Luby, LLC
GA	COLUMBUS	Robinson Grimes & Company PC
GA	DALTON	Estes & Walcott
GA	DALTON	Morehouse Group, P.C.
GA	DECATUR	Clausell & Associates
GA	DOUGLAS	Clements, Purvis and Stewart, P.C.
GA	DUBLIN	Nichols, Cauley & Associates, LLC
GA	DULUTH	AGL CPA Group, LLC

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ST	CITY	FIRM
GA	DULUTH	McMullan & Company
GA	DULUTH	Rhodes Young Black & Duncan
GA	DULUTH	Wilson Lewis LLC
GA	GAINESVILLE	Alexander, Almand & Bangs LLP
GA	GAINESVILLE	Bates, Carter & Co., LLP
GA	GAINESVILLE	Gregory M. Clark CPA P.C.
GA	GAINESVILLE	Jessup & Compton, PC
GA	GAINESVILLE	Rushton & Company LLC
GA	HARTWELL	Burch, Crooms & Company LLP
GA	KENNESAW	Dennis G. Jenkins, C.P.A., LLC
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., LLC
GA	MARIETTA	Brown & Associates, P. C.
GA	MARIETTA	Cain & David, PC
GA	MARIETTA	Goldman & Company CPAs
GA	MARIETTA	Moore Colson
GA	MARIETTA	Sute Seay, LLC
GA	MANCHESTER	AJK, LLC
GA	MORROW	Fulton & Kozak LLC
GA	NEWNAN	Tidwell Group, LLC
GA	NORCROSS	Fricke & Associates, P.C.
GA	PEACHTREE	Brown Nelms & Co., P.C.
GA	ROME	RL Jennings & Associates, PC
GA	ROSWELL	Victor Smith PC
GA	SAVANNAH	Dabbs Hickman Hill & Cannon L.L.P.
GA	SAVANNAH	Hancock, Askew & Co., LLP
GA	SAVANNAH	Holland, Henry & Bromley, LLP
GA	SAVANNAH	KRT CPAs P.C.
GA	SAVANNAH	TJS Deemer Dana LLP
GA	STOCKBRIDGE	Robins, Eskew, Smith, and Jordan CPAs
GA	SUWANEE	Mersereau, Lazenby & Rockas, LLC
GA	THOMASVILLE	Fletcher & Associates, P. C.
GA	THOMASVILLE	Lanigan & Associates, P. C.
GA	TOCCOA	Johnson & Fields, LLC
GA	TUCKER	Kilpatrick, Rea and Associates
GA	VALDOSTA	Fowler, Holley, Rambo & Stalvey, P.C.
GA	VALDOSTA	Valenti, Rackley & Associates, LLC
GU	TAMUNING	BCM, LLC
HI	ALUA	Kawahara & Company, CPAs, LLC
HI	HONOLULU	Accuity LLP
HI	HONOLULU	CW Associates, A Hawaii Certified Public Accounting Corporation
HI	HONOLULU	Desmond M. Kotake, CPA
HI	HONOLULU	G. Ushijima CPA LLC
HI	HONOLULU	Jay Miyaki, CPA, LLC
HI	HONOLULU	KMH LLP
HI	HONOLULU	KKDLY LLC
HI	HONOLULU	Lemke, Chinen & Tanaka, CPA, Inc.

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ST	CITY	FIRM
HI	HONOLULU	MC Group Hawaii, Inc.
HI	HONOLULU	McEnerney, Shimabukuro, Okazaki & Fujita, CPAs, AAC
HI	HONOLULU	N&K CPAs, Inc.
HI	HONOLULU	Verity Accountancy Corp.
HI	HONOLULU	Wikoff Combs & Co., LLC
IA	BETTENDORF	Anderson, Lower, Whitlow, P.C.
IA	BOONE	Houston & Seeman, P.C.
IA	BURLINGTON	CPA Associates, PC
IA	CARROLL	Olsen Muhlbauer & Co. LLP
IA	CEDAR RAPIDS	Bohr, Dahm, Greif & Assoc, PC
IA	CLEAR LAKE	Potter & Brant, P. L. C.
IA	CLIVE	Marshall Vander Linden CPA PLC
IA	DAVENPORT	RSM US LLP
IA	DAVENPORT	Tom Engelmann
IA	DENVER	Keith Oltrogge CPA, P.C.
IA	DECORAH	Hacker, Nelson & Co., P. C.
IA	DES MOINES	Gardiner Thomsen
IA	DUBUQUE	Honkamp Krueger & Co., P. C.
IA	DUBUQUE	Jim Kircher & Associates, P.C.
IA	DUBUQUE	O'Connor, Brooks & Co., P. C.
IA	HUMBOLDT	T. P. Anderson Company PC
IA	IOWA CITY	Latta Harris, LLP
IA	LE MARS	Kroese & Kroese, P. C.
IA	LE MARS	Williams & Company, P.C.
IA	MANCHESTER	Gosling & Company, P. C.
IA	ORANGE CITY	Van Bruggen & Vande Vegte, P.C.
IA	OTTUMWA	Anderson, Larkin & Co. P. C
IA	PELTA	TD&T CPAs and Advisors, P.C.
IA	SHELDON	Cain, Ellsworth & Co., LLP
IA	SIOUX CITY	Henjes, Conner & Williams P.C.
IA	SPENCER	Winther, Stave & Co., LLP
IA	URBANDALE	Ryun, Givens & Company, P.L.C.
IA	WATERLOO	Hogan-Hansen, P. C.
IA	WEST DES MOINES	Denman & Company LLP
IA	WEST DES MOINES	LWBJ, LLP
IA	WEST DES MOINES	McGowen, Hurst, Clark & Smith, P.C.
IA	WEST DES MOINES	Meriwether, Wilson and Company, PLLC
ID	BOISE	Grow Rasmussen LLP
ID	BOISE	Pulliam & Associates, Chartered
ID	BURLEY	Evans, Poulsen & Catmull P.A.
ID	COEUR D ALENE	Chatters, Metzger and Company, PLLC
ID	IDAHO FALLS	Cooper Norman
ID	IDAHO FALLS	Searle Hart & Associates PLLC
ID	JEROME	Rexroat, Harberd & Assoc, PA
ID	LEWISTON	Presnell, Gage, Accounting & Consulting
ID	MERIDIAN	Harris & Co. PLLC
ID	MOSCOW	Hayden Ross, PLLC
ID	POCATELLO	Deaton & Company, Chartered
IL	AURORA	Sikich LLP

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ST	CITY	FIRM
IL	BANNOCKBURN	FGMK, LLC
IL	BELLEVILLE	Richard J. Breslin
IL	BLOOMINGTON	Dunbar, Breitweiser & Company, LLP
IL	BLOOMINGTON	Striegel, Knobloch & Co LLC
IL	BLOOMINGTON	Woodward & Associates, Inc
IL	BRADLEY	Burke, Montague & Associates, L.L.C.
IL	BRIDGEVIEW	John E. Hughes & Co., P. C.
IL	BUFFALO GROVE	Albert & Goodman CPAs, P.C.
IL	BUFFALO GROVE	Bronswick Reicin Pollack, Ltd.
IL	CARLINVILLE	Fleming,Tawfall & Company, P.C.
IL	CHAMPAIGN	Martin, Hood, Friese & Associates, LLC
IL	CHICAGO	Adelfia LLC
IL	CHICAGO	Bansley & Kiener, L.L.P.
IL	CHICAGOnew	Benford Brown & Associates, LLC
IL	CHICAGO	Bradford R. Dooley & Associates
IL	CHICAGO	Deloitte LLP
IL	CHICAGO	Desmond & Ahern, Ltd.
IL	CHICAGO	Gimbel Abrams + Singer
IL	CHICAGO	Hochfelder & Weber P.C.
IL	CHICAGO	J. S. Richter Ltd
IL	CHICAGO	Jeffrey W. Krol & Associates, Ltd
IL	CHICAGO	Jesser, Ravid, Jason, Basso and Farber, LLP
IL	CHICAGO	Legacy Professionals LLP
IL	CHICAGO	Lopez & Co., CPAs Ltd
IL	CHICAGO	Odell Hicks & Company, LLC
IL	CHICAGO	Odoni Partners LLC
IL	CHICAGO	Ostrow Reisin Berk & Abrams, Ltd.
IL	CHICAGO	Pier & Associates, Ltd.
IL	CHICAGO	Prado & Renteria CPAs, Prof. Corp.
IL	CHICAGO	Topel Forman L.L.C.
IL	CHICAGO	Washington, Pittman & McKeever, LLC
IL	COUNTRYSIDE	Peter Shannon & Co.
IL	DECATUR	May, Cocagne & King, P.C.
IL	DEERFIELD	Kessler, Orlean, Silver & Company, P.C.
IL	DEERFIELD	Mann, Weitz & Associates, LLC
IL	DEERFIELD	Warady & Davis LLP
IL	DOWNERS GROVE	Barsema, Tuzik & Hurley, LTD.
IL	DOWNERS GROVE	Kolnicki, Peterson, Wirth, L.L.C.
IL	EAST PEORIA	Heinold Banwart, Ltd.
IL	EDWARDSVILLE	Scheffel & Company, P. C. d/b/a/ Scheffel Boyle
IL	ELGIN	Mueller & Co., LLP
IL	ELK GROVE VLG	Porte Brown LLC
IL	ELMHURST	Evenhouse & Co., P. C.
IL	EVANSTON	MacNeill Accounting & Consulting, LLP
IL	EVANSTON	Marlow C. Hunter P.C.
IL	FRANKFORT	Cygan Hayes Ltd.
IL	FRANKFORT	DeMarco Sciacotta Wilkens & Dunleavy LLP
IL	GLENVIEW	Weiss & Company, LLP
IL	GODFREY	Hughes, Cameron & Company, LLC

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ST	CITY	FIRM
IL	HIGHLAND PARK	Logan & Associates Ltd
IL	HOFFMAN ESTATES	McCullough, Rossi & Co., Ltd
IL	INDIAN HEAD PARK	Mugnolo & Associates, Ltd
IL	ITASCA	CDH, P.C.
IL	JOLIET	Wermer, Rogers, Doran & Ruzon LLC
IL	BARRINGTON	McDonald Doherty & Company, CPAs P.C. dba CPAMD
IL	LAKE FOREST	Edward Jacks & Company, LLC
IL	LAKE FOREST	Pasquesi Sheppard LLC
IL	LIBERTYVILLE	James M Moyna, CPA
IL	LINCOLNSHIRE	De Marco Kinnaman Lewis & Co
IL	LINCOLNSHIRE	Goettsche, Tranen, Winter & Russo
IL	LINCOLNSHIRE	Manning Silverman & Co.
IL	LINCOLNSHIRE	Mowery & Schoenfeld LLC
IL	MATTOON	Doehring, Winders & Co. LLP
IL	MCHENRY	Eder, Casella & Co.,PC
IL	MOKENA	Hearne & Associates, P.C.
IL	NAPERVILLE	DiGiovine Hnilo Jordan + Johnson Ltd.
IL	NAPERVILLE	Slupik and Associates, Ltd.
IL	NAPERVILLE	Trimarco Radencich, LLC
IL	NILES	Callero & Callero LLP
IL	NILES	Vidal & Associates, LTD
IL	NORTHBROOK	Arthur S. Gunn Ltd.
IL	NORTHBROOK	CJBS, LLC
IL	NORTHBROOK	Gene J. Goldberg, Ltd
IL	NORTHBROOK	Kaplan & Company
IL	NORTHBROOK	Lipschultz, Levin & Gray, L. L. C.
IL	NORTHBROOK	Miller, Cooper & Co., Ltd.
IL	NORTHFIELD	Graff Ballauer & Blanski P.C.
IL	OAK BROOK	George Bagley and Company L.L.C.
IL	OAK BROOK	Pagliuco Opalacz & Associates, PC
IL	OAK BROOK	Selden Fox, Ltd.
IL	OAK PARK	Sassetti LLC
IL	OAKBROOK TERRACE	Cray, Kaiser Ltd.
IL	OAKBROOK TERRACE	Grant Thornton LLP
IL	ORLAND PARK	Mulcahy, Pauritsch, Salvador & Co., Ltd. dba MPS/CPA
IL	PALATINE	Bass Solomon & Dowell LLP
IL	PALOS	Klesman & Company, P. C.
IL	PALOS HEIGHTS	Duffner & Company, P. C.,
IL	PARK RIDGE	PNJK Partners LLP
IL	PEORIA	Bodtke & Stewart, CPA's
IL	PEORIA	Gordon Stockman & Waugh P.C.
IL	PEORIA	Romolo & Associates
IL	QUINCY	Bennett & Middendorf, Ltd.
IL	QUINCY	Dennis G Koch CPA
IL	QUINCY	Gray Hunter Stenn LLP
IL	RED BUD	Dale L Guebert CPA
IL	ROCKFORD	Benning Group, LLC
IL	ROLLING MEADOWS	Piotrowski & Gebis
IL	SCHAUMBURG	CJG Partners LLP

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ST	CITY	FIRM
IL	SCHAUMBURG	John G. Sotos & Associates LLC
IL	SCHAUMBURG	Kutchins, Robbins & Diamond, Ltd.
IL	SCHAUMBURG	R. J. Augustine and Associates, Ltd.
IL	SKOKIE	Kipnis, Rosen & Bloom, Ltd.
IL	SPRINGFIELD	Eck, Schafer & Punke, LLP
IL	ST CHARLES	Cassell Plan Audits, Inc
IL	SULLIVAN	West & Company, LLC
IL	SWANSEA	Voellinger, Simpson, Dolan & Associates, P. C.
IL	WASHINGTON	Phillips, Salmi & Associates, LLC
IL	WEST CHICAGO	Peter J. Messina & Associates, LTD
IL	WEST DUNDEE	Eric J. Fernandez & Co.
IL	WESTCHESTER	Peterek & Howse, LLP
IL	WHEATON	Dugan and Lopatka, CPAs, PC
IL	WHEATON	Mathieson, Moyski, Austin & Co., LLP
IN	AVON	Donovan PC dba Donovan CPAs and Advisors
IN	BEDFORD	Turpen & Deckard LLC
IN	BRAZIL	Watler Accounting Certified Public Accountants, P.C.
IN	CARMEL	Blue & Co LLC
IN	COLUMBUS	DAVID SHINKLE CPA LLC
IN	ELKHART	Cornerstone CPA Group, LLP
IN	ELKHART	Kruggel, Lawton & Company LLC
IN	EVANSVILLE	Harding Shymanski & Company PSC
IN	EVANSVILLE	Riney Hancock CPAs 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	Summit CPA Group, LLC
IN	GOSHEN	Insight Accounting Group, P.C.
IN	GREENFIELD	Kemper CPA Group LLP
IN	GREENSBURG	Agresta, Storms & O'Leary, PC
IN	GREENWOOD	Capin Crouse LLP
IN	HUNTINGTON	David Culp & Co., LLP
IN	INDIANAPOLIS	Alerding CPA Group
IN	INDIANAPOLIS	BGBC Partners, LLP
IN	INDIANAPOLIS	Bradley & Associates, Inc.
IN	INDIANAPOLIS	Charles Madden P.C.
IN	INDIANAPOLIS	Comer, Nowling & Associates, P.C.
IN	INDIANAPOLIS	DG Krause LLC
IN	INDIANAPOLIS	Greenwalt CPAs, Inc.
IN	INDIANAPOLIS	Haywood Henn, P.C.
IN	INDIANAPOLIS	Horizon CPA Services Inc
IN	INDIANAPOLIS	Humphrey CPA Group, L.L.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 Pille, LLC d/b/a Pile CPAs

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ST	CITY	FIRM
IN	INDIANAPOLIS	Ron Wyatt, CPA
IN	INDIANAPOLIS	Sherck, Hussey, Johnson & McNaughton, LLC
IN	INDIANAPOLIS	Somerset CPAs, P.C.
IN	INDIANAPOLIS	Sponsel CPA Group, LLC
IN	INDIANAPOLIS	Watermark CPA Group, LLC
IN	INDIANAPOLIS	WCG, LLP
IN	JASPER	Buechlein & Associates, P. C.
IN	JASPER	Krueger & Associates, CPAs, LLC
IN	LA PORTE	Schmitt & Kaylor
IN	LAFAYETTE	Girardot, Strauch & Co., P. C.
IN	LAFAYETTE	Huth Thompson LLP
IN	LAFAYETTE	Reed & Company, P.C.
IN	MARION	Rea Logan & Co., LLC
IN	MERRILLVILLE	Swartz, Retson & Co., P. C.
IN	MICHIGAN CITY	CLH, P.C.
IN	MICHIGAN CITY	Rowley & Company, LLP
IN	MUNCIE	Estep, Doctor & Company, P. C.
IN	MUNCIE	Fall Creek Associates, LLC
IN	MUNCIE	Summers Carroll Whisler, LLC
IN	MUNCIE	Teresa L. Powell, CPA
IN	MUNCIE	Whitinger & Company L L C
IN	MUNSTER	McMahon & Associates CPA, P.C.
IN	SCHERERVILLE	James L. Watt & Associates Ltd
IN	SOUTH BEND	Crowe Horwath LLP
IN	SOUTH BEND	Cullar & Associates, PC
IN	TERRE HAUTE	Sackrider & Company, Inc.
KS	CHANUTE	Jarred, Gilmore & Phillips, P.A., CPAs
KS	FORT SCOTT	Diehl, Banwart, Bolton, CPA's, P.A.
KS	GREAT BEND	Adams, Brown, Beran & Ball, Chartered
KS	HAYS	Brungardt Hower Ward Elliott & Pfeifer LC
KS	INDEPENDENCE	Stafford & Westervelt, Chartered, CPA's
KS	INDEPENDENCE	Thomas H. Sewell CPA LLC
KS	LIBERAL	Hay, Rice & Associates, Chartered
KS	MANHATTAN	Varney & Associates CPA's, LLC
KS	MCPHERSON	Swindoll, Janzen, Hawk & Loyd LLC
KS	NEWTON	Knudsen, Monroe & Company, L.L.C.
KS	OLATHE	J. Tenbrink & Associates
KS	OTTAWA	Agler & Gaeddert, Chartered
KS	OVERLAND PARK	Hutchins & Haake, LLC
KS	OVERLAND PARK	Keller & Owens, LLC
KS	OVERLAND PARK	MarksNelson LLC
KS	OVERLAND PARK	Mize, Houser & Company, P. A.
KS	OVERLAND PARK	Pickett, Chaney & McMullen LLP
KS	OVERLAND PARK	RubinBrown LLP
KS	TOPEKA	Berberich Trahan & Co PA
KS	TOPEKA	Summers, Spencer & Company, P.A.
KS	WESTWOOD	Miller, Haviland, Ketter, PC, PA
KS	WICHITA	Allen, Gibbs & Houlik, L.C.
KS	WICHITA	Fortner & Short LLC

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ST	CITY	FIRM
KS	WICHITA	Kirkpatrick, Sprecker & Company, LLP
KS	WICHITA	Koch Siedhoff Hand & Dunn, LLP
KS	WICHITA	Lucke & Associates
KS	WICHITA	Morrow & Co. LLC
KS	WICHITA	Regier Carr & Monroe LLP
KY	ASHLAND	Kelley, Galloway & Company, P.S.C.
KY	BARDSTOWN	Smith and Company CPA's, PLLC
KY	BOWLING GREEN	Shelton CPAs, LLP
KY	CAMPBELLSVILLE	Wise, Buckner, Sprowles, & Associates, PLLC
KY	COVINGTON	Bressler & Company, PSC
KY	COVINGTON	Munninghoff, Lange & Company
KY	FORT MITCHELL	Von Lehman & Company Inc.
KY	FORT WRIGHT	Rudler, PSC
KY	HENDERSON	Brad Parrott CPA, PLLC
KY	HENDERSON	Myriad CPA Group, LLC
KY	HOPKINSVILLE	York, Neel & Associates, LLP
KY	LEXINGTON	Dean Dorton Allen Ford, PLLC
KY	LEXINGTON	Enderle Besten Dieruf, PLLC
KY	LEXINGTON	Fister, Williams & Oberlander, PLLC
KY	LEXINGTON	Frank N Hestand CPA PSC
KY	LEXINGTON	RFH, PLLC
KY	LEXINGTON	SKW CPAs & Advisors, PLLC
KY	LEXINGTON	Summers, McCrary, & Sparks, PSC
KY	LEXINGTON	Young & Wadlington, PLLC
KY	LOUISVILLE	Bowden & Wood
KY	LOUISVILLE	Compton, Kottke & Associates, P.S.C.
KY	LOUISVILLE	Deming Malone Livesay & Ostroff PSC
KY	LOUISVILLE	Henderman, Jessee & Company, PLLC
KY	LOUISVILLE	Jones, Nale & Mattingly PLC
KY	LOUISVILLE	Louis T. Roth & Company PLLC
KY	LOUISVILLE	Mather & Co. CPAs, LLC
KY	LOUISVILLE	Mountjoy Chilton Medley LLP
KY	LOUISVILLE	Rueff and Associates, CPA's
KY	LOUISVILLE	Strothman & Company PSC
KY	LOUISVILLE	William S. Wetterer & Co. PSC
KY	MADISONVILLE	Bruce & Company, P.S.C.
KY	MAYFIELD	Reed & Co. of Mayfield, PSC
KY	MOUNT STERLING	Faulkner, King & Wenz, PSC
KY	PADUCAH	Walker & Associates, CPA'S, PLLC
KY	PADUCAH	Williams, Williams & Lentz LLP
KY	RICHMOND	Baldwin CPAs, PLLC
KY	SOMERSET	Arnold J. Creekmore & Assoc.
KY	SOMERSET	Evans, Harville, Atwell & Company, CPAs
LA	ALEXANDRIA	Rozier, Harrington & McKay
LA	BATON ROUGE	Apple Guerin Company, LLC
LA	BATON ROUGE	Daigrepoint & Brian
LA	BATON ROUGE	Ehricht & Associates, LLC
LA	BATON ROUGE	Faulk & Winkler, LLC

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ST	CITY	FIRM
LA	BATON ROUGE	Hannis T. Bourgeois LLP
LA	BATON ROUGE	Hawthorn, Waymouth & Carroll, L.L.P.
LA	BATON ROUGE	Layfield & Borel, CPA's L.L.C.
LA	BATON ROUGE	Postlethwaite & Netterville, A. P. A. C.
LA	BATON ROUGE	Provost, Salter, Harper & Alford, LLC
LA	BATON ROUGE	Silvio, Walker & Associates, LLP
LA	EUNICE	Darnall, Sikes, Gardes & Frederick
LA	HAMMOND	James, Lambert, Riggs & Associates, Inc.
LA	LAFAYETTE	Hartiens & Faulk
LA	LAFAYETTE	Kolder, Champagne, Slaven & Company, LLC
LA	LAFAYETTE	Thibodaux Hebert Deshotels Leblanc, LLC
LA	LAFAYETTE	Wright, Moore, DeHart, Dupuis & Hutchinson, LLC CPAs
LA	LAKE CHARLES	Broussard & Company, CPAs, L.L.C.
LA	LAKE CHARLES	Langley, Williams & Co., L.L.C.
LA	LAKE CHARLES	McElroy, Quirk & Burch, A.P.C.
LA	LAKE CHARLES	Steven M. DeRouen & Associates
LA	LAKE CHARLES	Stulb & Associates, CPAs, APAC
LA	METAIRIE	Bourgeois Bennett, L.L.C.
LA	METAIRIE	Hienz & Macaluso, LLC
LA	METAIRIE	Kushner LaGraize LLC
LA	METAIRIE	LaPorte CPAs & Business Advisors
LA	METAIRIE	Malcolm M. Dienes, LLC
LA	METAIRIE	Wegmann-Dazet & Co, P. C.
LA	NEW IBERIA	Castaing, Hussey & Lolan, LLC
LA	NEW ORLEANS	Bruno & Tervalon, LLP, CPAs
LA	NEW ORLEANS	Duplantier, Hrapmann, Hogan & Maher, L. L. P.
LA	NEW ORLEANS	Ericksen, Krentel & LaPorte, L.L.P.
LA	NEW ORLEANS	Pedelahore & Co., LLP
LA	RAYVILLE	Cochran, Clark & Robinson, ACCPAs
LA	SHREVEPORT	Heard, McElroy & Vestal, L.L.C.
LA	SHREVEPORT	RBM LLP
LA	SHREVEPORT	TMCE, LLP
LA	SLIDELL	Stephen C. Himel, CPA, LLC
LA	THIBODAUX	T.S Kearns & Co., CPA, P.C.
MA	BOSTON	DavisKelly LLP
MA	BOSTON	Edelstein & Company LLP
MA	BOSTON	Greene, Rubin, Miller & Pacino
MA	BOSTON	Miller Wachman LLP
MA	BOSTON	PKF, P.C.
MA	BOSTON	Peter J. Gilman P. C.
MA	BOSTON	PricewaterhouseCoopers LLP
MA	BOSTON	R.A. Hall & Co., LLC
MA	BOSTON	Raphael and Raphael LLP
MA	BOSTON	Russell Brier & Co. 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	Leonard, Mulherin & Greene, P.C.

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ST	CITY	FIRM
MA	BRAINTREE	Sullivan and Folan CPAs
MA	BROCKTON	Sharkansky, LLP
MA	BURLINGTON	Caras and Shulman P.C.
MA	BURLINGTON	R.J. Gold & Company, P.C.
MA	CHESTNUT HILL	Abrams, Little-Gill, Loberfeld, PC
MA	CHESTNUT HILL	Samet & Company PC
MA	CONCORD	Scheid & Company, P.C.
MA	DANVERS	GJ Burns CPA, LLC
MA	DEDHAM	Britt & Company CPA LLC
MA	DEDHAM	Daniel Dennis & Company LLP
MA	DEDHAM	Minsk Gould Tattie & Lussier, LLP
MA	EAST LONGMEADOW	Aaron-Smith PC
MA	FALL RIVER	D.E. Rodrigues & Company, Inc.
MA	FALL RIVER	Meyer, Regan & Wilner, LLP
MA	HINGHAM	Campbell, DeVasto & Assoc
MA	HINGHAM	Morgan & Morgan, P. C.
MA	LEOMINSTER	Robert C. Alario, Certified Public Accountants, PC
MA	LEXINGTON	Nardella & Taylor, LLP
MA	LONGMEADOW	Meyers Brothers Kalicka, PC
MA	LOWELL	Anstiss & Co., P.C.
MA	LYNNFIELD	Yoshida & Sokolski, PC
MA	MALDEN	Rucci, Bardaro & Falzone PC
MA	MEDWAY	Richardson & Company, P.C.
MA	MILTON	Christopher J Trakas, CPA
MA	MILTON	Gerald T. Reilly & Company, CPAs, Inc.
MA	MILTON	Gosule Butkus & Jesson LLP
MA	NEEDHAM	Bonanno, Savino & Davies, P.C.
MA	NEEDHAM	Levine, Caufield, Martin & Goldberg PC
MA	NEEDHAM	Rogers Suleski & Associates LLC
MA	NEEDHAM	Treeful Damaso Aniceto, Inc
MA	NEEDHAM	Waldron H. Rand & Co. P. C.
MA	NEW BEDFORD	Christie L. Marotta CPA P.C.
MA	NEWTON	Rodman & Rodman, P. C.
MA	NORTH ADAMS	Sawyer, LLC
MA	NORTH ANDOVER	Ardito, Toscano & McCollum, PC
MA	NORTH ANDOVER	Cowan Bolduc Doherty LLC
MA	NORTH ANDOVER	Harvey & Martin P. C.
MA	NORTH ANDOVER	Manzi & Associates LLC
MA	NORTH DARTMOUTH	Dias, Lapalme & Martin, LLP
MA	NORWELL	Cohen & Havian, LLP
MA	NORWOOD	King McNamara Moriarty LLP
MA	NORWOOD	QRGA, LLP
MA	PITTSFIELD	Lombardi, Clairmont & Keegan
MA	QUINCY	O'Connor & Drew, P.C.
MA	RANDOLPH	Finer & Finer
MA	SALEM	Ryan & Coscia, P. C.
MA	SPRINGFIELD	J. M. O'Brien & Co, P.C.
MA	SPRINGFIELD	Moriarty & Primack, P. C.
MA	TAUNTON	Manuel DaRosa, CPA

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ST	CITY	FIRM
MA	TEWKSBURY	Moody, Famiglietti & Andronico, LLP
MA	TEWKSBURY	Saba Colman Hunt, PC
MA	TEWKSBURY	Sullivan Bille, P.C.
MA	TYNGSBORO	Day Korbey & Murphy
MA	WAKEFIELD	Johnson O'Connor Feron & Carucci LLP
MA	WAKEFIELD	Provanzano & Marchesiani, P. C.
MA	WAKEFIELD	Tonneson + Co
MA	WALTHAM	Katz Nannis + Solomon, PC
MA	WALTHAM	Newburg & Company, LLP
MA	WAYLAND	Paresky Flitt & Company, LLP
MA	WELLESLEY	Livingston & Haynes, P. C.
MA	WELLESLEY HILLS	Peck Associates, P. C.
MA	WELLESLEY HILLS	Siegrist, Cree, Alessandri & Strauss, Certified Public Accountants, P. C.
MA	WEST CHATHAM	Sanders, Walsh & Eaton
MA	WEST SPRINGFIELD	Nicholas Lapier, CPA
MA	WESTBOROUGH	Alexander, Aronson, Finning & Co., P.C.
MA	WESTWOOD	Gray, Gray & Gray, LLP
MA	WESTWOOD	O'Brien, Riley & Ryan, P.C.
MA	WOBURN	DiCicco, Gulman & Company LLP
MA	WOBURN	LitmanGerson Associates, LLP
MA	WOBURN	Mocera, Visconti & Company CPAs LLP
MA	WOBURN	Worthington, Hughes & Hoar P. C.
MA	WORCESTER	Bisceglia, Steiman & Fudeman, LLP
MA	WORCESTER	Bollus Lynch LLP
MA	WORCESTER	Goulet, Salvidio & Associates, P. C.
MA	WORCESTER	Greenberg, Rosenblatt, Kull & Bitsoli, P. C.
MA	WORCESTER	O'Connor, Maloney & Company, P. C.
MA	WORCESTER	Singer & Lusardi
MA	WORCESTER	Stolberg Ebbeling & Blanchette, LLP
MA	WORCESTER	Stowe & Degon LLC
MD	ANNAPOLIS	HeimLantz, P.C.
MD	ANNAPOLIS	Mullen Sondberg Wimbish & Stone P. A.
MD	ANNAPOLIS	SRG & Company, LLC
MD	ANNAPOLIS	Toal, Griffith + Ragula LLC
MD	BALTIMORE	Abrams, Foster, Nole & Williams, P.A.
MD	BALTIMORE	Ellin & Tucker, Chartered
MD	BALTIMORE	Gross, Mendelsohn & Associates, P. A.
MD	BALTIMORE	Leonard J. Miller & Associates, Chtd.
MD	BALTIMORE	Malvin, Riggins & Company, P. C.
MD	BALTIMORE	Stoy Malone and Company, PC
MD	BALTIMORE	TMDG, LLC
MD	BELTSVILLE	Haley & Associates, LLC
MD	BERLIN	Pruitt P3 & Company, PA
MD	BETHESDA	Bond Beebe, PC
MD	BETHESDA	Calibre CPA Group PLLC
MD	BETHESDA	CohnReznick LLP
MD	BETHESDA	Councilor, Buchanan and Mitchell, P. C.
MD	BETHESDA	Gelman, Rosenberg & Freedman, CPAs, P. C.
MD	BETHESDA	Grossberg Company LLP

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ST	CITY	FIRM
MD	BETHESDA	Mendelson & Mendelson, CPA's, A P.C.
MD	BETHESDA	Rubino & Company, Chartered
MD	COLUMBIA	ChapinSandstrom, LLC
MD	EASTON	BSC Group LLC
MD	ELLICOTT CITY	Benedict & Slack CPA's, LLC
MD	ELLICOTT CITY	Berman Goldman & Ribakow
MD	ELLICOTT CITY	Regan Schickner Shah Harper LLC
MD	ELLICOTT CITY	Taurus CPA Solutions, LLC
MD	FREDERICK	Linton Shafer Warfield & Garrett PA
MD	FREDERICK	Ryan & Wetmore
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 & Kinnett, CPA's
MD	HAGERSTOWN	Smith Elliott Kearns & Company LLC
MD	HANOVER	TG Associates CPAs PLLC
MD	HUNT VALLEY	BD & Company Inc.
MD	HUNT VALLEY	McLean, Koehler, Sparks & Hammond
MD	HUNT VALLEY	Mister, Burton & French, LLC
MD	HUNT VALLEY	SB & Company, LLC
MD	HUNT VALLEY	Smyth & Ward, P. A.
MD	LAUREL	Bormel, Grice & Huyett, P. A.
MD	LEONARDTOWN	Askey, Askey & Associates, CPA, LLC
MD	LUTHERVILLE	L & H Business Consulting
MD	LUTHERVILLE	Weyrich Cronin & Sorra Chtd.
MD	NORTH BETHESDA	Snyder Cohn, PC
MD	OAKLAND	The Rodeheaver Group, P.C.
MD	OWINGS MILLS	Gorfine, Schiller & Gardyn, PA
MD	OWINGS MILLS	Hertzbach & Company, P. A.
MD	OWINGS MILLS	Rosen, Sapperstein & Friedlander, LLC
MD	OWINGS MILLS	Wolf Advisory Services, LLC
MD	ROCKVILLE	Aronson LLC
MD	ROCKVILLE	Berlin, Ramos & Company, P. A.
MD	ROCKVILLE	Dembo, Jones, Healy, Pennington & Marshall, PC
MD	ROCKVILLE	E. Cohen and Company, CPAs
MD	ROCKVILLE	Phillips & Associates, LLC
MD	ROCKVILLE	Bethke CPA, LLC
MD	ROCKVILLE	Santos, Postal & Company, P.C.
MD	ROCKVILLE	SKMB, P.A.
MD	SALISBURY	PKS & Company, P.A.
MD	SALISBURY	TGM Group LLC
MD	SPARKS	Stout Causey & Horning P.A.
MD	STEVENSON	Ira Marc Miller & Company, PA
MD	TIMONIUM	Fitzpatrick Leary & Szarko LLC
MD	TIMONIUM	KatzAbosch
MD	TIMONIUM	Weil, Akman, Baylin & Coleman, P.A.
MD	TOWSON	Gary R. Bozel & Associates, P. A.
MD	TOWSON	Grandizio, Wilkins, Little & Matthew LLP

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ST	CITY	FIRM
MD	TOWSON	Handwerger, Cardegna, Funkhouser & Lurman, P.A.
MD	UPPER MARLBORO	Garbelman, Winslow, Benish, Deck, Grannell & Ewaski
MD	WESTMINSTER	Benefit Audit Group, LLC
MD	WESTMINSTER	Cromwell & Associates, LLC
ME	CARIBOU	Felch & Company, LLC
ME	HAMPDEN	Haverlock Estey & Curran LLC
ME	LEWISTON	Ouellette & Associates, P.A.
ME	OAKLAND	Perry, Fitts, Boulette & Fitton, CPAs, P. A.
ME	PORTLAND	Albin, Randall & Bennett
ME	PORTLAND	Baker, Newman & Noyes, Limited Liability Company
ME	PORTLAND	BerryDunn
ME	PORTLAND	Dawson, Smith, Purvis & Bassett, P. A.
ME	PORTLAND	Lauren Corey Consulting, LLC
ME	PORTLAND	McLeod, Ascanio & Company
ME	PORTLAND	Ron L. Beaulieu & Company
ME	PRESQUE ISLE	Chester M. Kearney P. A.
ME	SOUTH PORTLAND	Macpage LLC
ME	SOUTH PORTLAND	Runyon Kersteen Ouellette, P.A.
ME	WESTBROOK	Blake Hurley McCallum & Conley, LLC
MI	ADRIAN	Gross, Puckey, Gruel & Roof, P. C.
MI	ANN ARBOR	Bennett & Associates CPAs PLLC
MI	ANN ARBOR	Rogow & Loney, P. C.
MI	BAY CITY	Weinlander Fitzhugh
MI	BINGHAM FARMS	Kline Group, PC
MI	BIRMINGHAM	Fenner, Melstrom & Dooling PLC
MI	BLOOMFIELD	Jenkins, Magnus, Volk & Carroll
MI	BLOOMFIELD HILLS	Berger, Gherzi & LaDuke PLC
MI	BLOOMFIELD HILLS	Purdy, Donovan & Beal, LLP
MI	BLOOMFIELD HILLS	Walsh and Company, PC
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	CLINTON TOWNSHIP	Pellegrino, Klompstra & Company PC
MI	DETROIT	Alan C. Young & Associates
MI	DETROIT	George Johnson & Company
MI	EAST LANSING	Abraham & Gaffney PC
MI	EAST LANSING	Warmels & Comstock, PLLC
MI	ESCANABA	Anderson, Tackman & Company, PLC
MI	ESCANABA	Schneider, Larche, Haapala & Company
MI	FARMINGTON	Button Eddy Kolb & Sorrentino, P.L.L.C.
MI	FARMINGTON	Doyle & Associates, PLLC
MI	FARMINGTON HILLS	Chapnick & Chapnick, PC
MI	FARMINGTON HILLS	Farquharson, Pointon & Lepsetz
MI	FARMINGTON HILLS	Freedman & Goldberg CPAs
MI	FARMINGTON HILLS	Wrubel, Wesley & Co.
MI	FERNDAL	Benda, Grace, Stulz & Company, P. C.
MI	FLINT	Lewis and Knopf PC
MI	GRAND RAPIDS	BDO USA, LLP
MI	GRAND RAPIDS	Beene Garter LLP

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ST	CITY	FIRM
MI	GRAND RAPIDS	D. K. Weiss & Associates, PLLC
MI	GRAND RAPIDS	Dolinka, VanNoord & Company, PLLP
MI	GRAND RAPIDS	Echelbarger, Himebaugh, Tamm, & Co., P. C.
MI	GRAND RAPIDS	Fox & Company
MI	GRAND RAPIDS	H & S Companies PC
MI	GRAND RAPIDS	Hungerford Nichols
MI	GRAND RAPIDS	Monroe, Sweeris & Tromp, PLC
MI	GRAND RAPIDS	Vander Ploeg Bergakker & Associates
MI	GRANDVILLE	Kaptein, Dykstra & Company PC
MI	HOLLAND	Ferris, Busscher & Zwiers, P.C.
MI	JACKSON	Bond & Company, P. L. C.
MI	JACKSON	Dove, Hickey & Boswell, PLC
MI	JENISON	Wilber & Townshend P. C.
MI	KALAMAZOO	Jansen Valk Thompson & Reahm P.C.
MI	KALAMAZOO	Seber Tans PLC
MI	KALAMAZOO	Siegfried Crandall P.C.
MI	HARTLAND	Gwizdala & Associates P.C.
MI	HOWELL	Bredernitz, Wagner & Co., P. C.
MI	LANSING	Maner Costerisan PC
MI	LIVONIA	CSD Advisors, PLLC
MI	LOWELL	Vredeveld Haefner LLC
MI	MIDLAND	McMahan, Thomson & Associates, P.C.
MI	MOUNT PLEASANT	Robert F. Murray & Co CPAs PC
MI	MUSKEGON	Brickley DeLong, PC
MI	MUSKEGON	Steensma Novotny P.L.C.
MI	NORTHVILLE	Ringo & Assoc PC, CPAs
MI	NOVI	Grant Millman & Johnson PC
MI	NOVI	Shindel, Rock and Associates, P.C.
MI	PIGEON	Nietzke & Faupel, P. C.
MI	PLYMOUTH	ATS Advisors, A CPA Firm
MI	PORT HURON	Frohm Kelley Butler & Ryan, P.C.
MI	PORT HURON	Stewart, Beauvais & Whipple, P. C.
MI	PORTAGE	Brink, Key & Chludzinski, P.C.
MI	ROCHESTER	Abramson, Braun and Erfourth, PC
MI	ROCHESTER	Croskey Lanni, PC
MI	ROSEVILLE	Carnaghi & Schwark, PLLC
MI	SAGINAW	Andrews Hooper Pavlik PLC
MI	SAGINAW	Rehmann
MI	SAGINAW	Yeo & Yeo P. C.
MI	SAINT CLAIR SHORES	Jason F Clausen PC
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	Paul V. Engstrom & Co., LLP
MI	SOUTHFIELD	Plante & Moran PLLC
MI	SOUTHFIELD	Silverman, Kaplan & Sakwa CPA's, PC
MI	SOUTHFIELD	Walter, Boesky & Associates, P.C.
MI	SOUTHFIELD	Zwick & Banyai, PLLC

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ST	CITY	FIRM
MI	SOUTHGATE	PBS Advisors, P.C. DBA Schreiber Advisors, P.C.
MI	TRAVERSE CITY	DGN, LLC d/b/a Dennis, Gartland & Niergarth
MI	TROY	Carter & Company, P.C.
MI	TROY	Centko, Vendittelli, Haynes & Tokarz PLC
MI	TROY	Derderian, Kann, Seyferth & Salucci, P.C.
MI	TROY	Doeren Mayhew
MI	TROY	Edwards, Ellis, Stanley, Armstrong, Bowren, Krizan & Co, P.C.
MI	TROY	Gordon Advisors, P.C.
MI	TROY	Groen, Kluka & Company, P.C.
MI	TROY	McClain, Smith & Wenz, PC
MI	TROY	Moeller, Hawkins & Casinelli, PC
MI	TROY	Williams Willis & Assoc PC
MI	ZEELAND	Kiekoover, Scholma & Shumaker, P. C.
MI	ZEELAND	Meyaard Tolman & Venlet, P. C.
MI	WEST BLOOMFIELD	Howe & Holscher, P.C.
MN	ALEXANDRIA	Michael L. Anderson & Associates
MN	ARDEN HILLS	Pitzl & Pitzl, P. A.
MN	BLOOMINGTON	Boeckermann Grafstrom & Mayer LLC
MN	BLOOMINGTON	Carpenter, Evert & Associates, Ltd.
MN	BLOOMINGTON	Madsen, O'Meara and Company, PC
MN	BURNSVILLE	Boyer & Company, P. A.
MN	CHASKA	Rogers and King, CPA, LLC
MN	CLEAR LAKE	Thomas J Zachman CPA LLC
MN	DULUTH	Hansen House Company
MN	DULUTH	Esterbrooks Scott Signorelli Peterson Smithson, Ltd.
MN	DULUTH	Licari, Larsen & Co.
MN	EDEN PRAIRIE	Meuwissen Flygare Kadrlík & Associates PA
MN	EDINA	Abdo, Eick & Meyers, LLP
MN	EDINA	Casey, Menden, Faust & Nelson, P. A.
MN	EDINA	Weber & Deegan, Ltd.
MN	HASTINGS	Lewis, Kisch & Associates, Ltd.
MN	LAKEVILLE	Holmgren-Balster, Ltd.
MN	MAPLE GROVE	Barton, Walter & Krier, P.C.
MN	MAPLEWOOD	Smith, Schafer and Associates, Ltd.
MN	MARSHALL	Hoffman & Brobst PLLP
MN	MEDINA	Betts & Hayes, Ltd.
MN	MINNEAPOLIS	Boulay PLLP
MN	MINNEAPOLIS	Boyum & Barendscheer, PLLP
MN	MINNEAPOLIS	Caldwell, Taylor & Brown, Ltd.
MN	MINNEAPOLIS	Carlson Advisors, LLP
MN	MINNEAPOLIS	CliftonLarsonAllen LLP
MN	MINNEAPOLIS	DS&B, Ltd.
MN	MINNEAPOLIS	Lurie, LLP
MN	MINNEAPOLIS	Malloy, Montague, Karnowski, Radosevich & Co., P.A.
MN	MINNEAPOLIS	Schechter, Dokken, Kanter, Andrews & Selcer, Ltd.
MN	MINNEAPOLIS	Thoresen Diaby Helle Condon & Dodge, Inc.
MN	MINNETONKA	HG&K, Ltd.
MN	N FALCON HEIGHTS	John A. Knutson & Co., PLLP
MN	OWATONNA	Struss CPAs, P.C.

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ST	CITY	FIRM
MN	PLYMOUTH	Pieper Whitaker & Bjork, LLC
MN	ROSEVILLE	Olsen Thielen & Co., Ltd.
MN	SAINT CLOUD	BerganKDV, Ltd.
MN	SAINT CLOUD	Kern, DeWenter, Viere, Ltd.
MN	SAINT CLOUD	Miller, Welle, Heiser & Co., Ltd.
MN	SAINT CLOUD	Schlenner, Wenner & Co.
MN	SAINT LOUIS PARK	Cummings Keegan & Co PLLP
MN	SAINT LOUIS PARK	Froehling Anderson, Ltd.
MN	SAINT PAUL	Akins Henke and Company
MN	SAINT PAUL	Harrington Langer & Associates
MN	SAINT PAUL	Lawrence Cumpston & Associates, PLLP
MN	SAINT PAUL	Lethert, Skwira, Schultz & Co., LLP
MN	SAINT PAUL	Mahoney, Ulbrich, Christiansen & Russ, P. A.
MN	SAINT PAUL	Wilkerson, Guthmann & Johnson, Ltd.
MN	WAYZATA	Copeland Buhl & Company PLLP
MN	WHITE BEAR LAKE	Redpath and Company, Ltd.
MN	Willmar	Conway, Deuth & Schmiesing, PLLP
MN	WILLMAR	Westberg Eischens, PLLP
MN	WORTHINGTON	Dennis L. Rick, LTD
MO	BRENTWOOD	Martz & Wilson, LLP
MO	CAPE GIRARDEAU	Van De Ven, LLC
MO	CHESTERFIELD	Hochschild Bloom & Company LLP
MO	CHESTERFIELD	Stephen Lang & Associates, LLC
MO	CLAYTON	Becker & Rosen, CPAs, LLC
MO	COLUMBIA	Williams-Keepers LLC
MO	FARMINGTON	Maloney, Wright & Robbins
MO	HARRISONVILLE	Dickey & Humbard, LLC
MO	JEFFERSON CITY	Seaver & Forck, CPAs, LLC
MO	JOPLIN	Baker Davis Roderique, CPAs, PC
MO	JOPLIN	Nick Myers CPA, P. C.
MO	KANSAS CITY	Cochran Head Vick & Co., P. C.
MO	KANSAS CITY	Cuneo, Lawson, Shay and Staley
MO	KANSAS CITY	Emerick & Company
MO	KANSAS CITY	Marr and Company P. C.
MO	KANSAS CITY	Mayer Hoffman McCann P.C.
MO	KANSAS CITY	Meara, Welch, Browne, PC
MO	KANSAS CITY	Novak Birks, P. C.
MO	KANSAS CITY	Welch & Associates, L.L.C.
MO	KIRKWOOD	Gabel, Schnieders, Hollman & Co. P.C.
MO	SAINT CHARLES	Bates CPAs, P.C.
MO	SAINT CHARLES	Botz, Deal & Co. CPA's
MO	SAINT LOUIS	Abeles and Hoffman, P.C.
MO	SAINT LOUIS	Anders Minkler Huber & Helm LLP
MO	SAINT LOUIS	Boyd, Franz, Stephans, LLP
MO	SAINT LOUIS	Brown Smith Wallace, L.L.P.
MO	SAINT LOUIS	BWTP PC
MO	SAINT LOUIS	Conner Ash P. C.
MO	SAINT LOUIS	Cummings, Ristau & Associates, P.C.
MO	SAINT LOUIS	Kerber Eck & Braeckel LLP

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ST	CITY	FIRM
MO	SAINT LOUIS	Kiefer Bonfanti & Co. LLP
MO	SAINT LOUIS	Lopata, Flegel & Company LLP
MO	SAINT LOUIS	Maher & Company P C
MO	SAINT LOUIS	Michael Cummins CPA, P. C.
MO	SAINT LOUIS	Mueller Prost LC
MO	SAINT LOUIS	Purk & Associates P.C.
MO	SAINT LOUIS	Rick & Shannahan CPA's
MO	SAINT LOUIS	Schmersahl Treloar & Co., PC
MO	SAINT LOUIS	Schowalter & Jabouri, P. C.
MO	SAINT LOUIS	SFW Partners, LLC
MO	SAINT LOUIS	UHY LLP
MO	SAINT PETERS	Bauers, Hawkins, O'Sadnick & Company, LLC
MO	SAPPINGTON	Swink, Smith, Coplen & Company
MO	SPRINGFIELD	BKD LLP
MO	SPRINGFIELD	Elliott, Robinson & Company, LLP
MO	SPRINGFIELD	KPM CPAs, PC
MO	SPRINGFIELD	The Whitlock Company
MO	SULLIVAN	A.C. Evans LLC
MS	BILOXI	Piltz, Williams, LaRosa & Co.
MS	COLUMBUS	T.E. Lott & Co., P.A.
MS	GREENWOOD	Taylor Powell Wilson & Hartford PA
MS	GULFPORT	Culumber, Harvey & Associates, P.A.
MS	HATTIESBURG	Topp McWhorter Harvey, PLLC
MS	JACKSON	Breazeale, Saunders & O'Neil, Ltd.
MS	JACKSON	Haddox Reid Eubank Betts PLLC
MS	JACKSON	Horne LLP
MS	JACKSON	Williams, Weiss, Hester & Company PLLC
MS	LAUREL	Holt & Associates, PLLC
MS	LAUREL	Wm. F. Horne & Co., PLLC
MS	MERIDIAN	Kemp, Williams, Steverson & Bernard, PA
MS	MERIDIAN	Rea, Shaw, Giffin & Stuart
MS	MERIDIAN	Swain & Collins, P.A.
MS	NATCHEZ	Silas Simmons, LLP
MS	NEW ALBANY	Eaton, Babb & Smith, P. A.
MS	PASCAGOULA	Wolfe, McDuff & Oppie, P.A.
MS	RICHLAND	Lefoldt & Co. P. A.
MS	RIDGELAND	Grantham, Poole, Randall, Reitano, Arrington & Cunningham PLLC
MS	RIDGELAND	Lyle, Walker & Co., PA
MS	RIDGELAND	Wilson & Biggs PLLC
MS	STARKVILLE	Watkins, Ward and Stafford, PLLC
MS	TUPELO	Franks, Franks, Jarrell & Wilemon, P.A.
MS	TUPELO	Nail McKinney Professional Association
MS	VICKSBURG	May & Company LLP
MT	BOZEMAN	Holmes & Turner
MT	BOZEMAN	Amatics CPA Group
MT	BOZEMAN	JCCS Benefit Consulting Group
MT	BOZEMAN	Rudd & Company PLLC
MT	BUTTE	Newland and Company, P. C.
MT	HELENA	Anderson ZurMuehlen & Co., P. C.

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ST	CITY	FIRM
MT	KALISPELL	Jordahl & Sliter PLLC
MT	KALISPELL	JOSEPH EVE
NC	ASHEVILLE	Carter P.C.
NC	ASHEVILLE	Gould Killian CPA Group, PA
NC	ASHEVILLE	Johnson Price Sprinkle PA
NC	BURLINGTON	Gilliam Coble & Moser, LLP
NC	BURLINGTON	Stout, Stuart, McGowen & King, LLP
NC	CHAPEL HILL	Blackman & Sloop, CPAs, P. A.
NC	CHAPEL HILL	Coleman, Huntoon & Brown, PLLC
NC	CHARLOTTE	BGW CPA, PLLC
NC	CHARLOTTE	Blair, Bohle & Whitsitt PLLC
NC	CHARLOTTE	Cherry Bekaert LLP
NC	CHARLOTTE	Daniel, Ratliff & Company
NC	CHARLOTTE	Dixon Hughes Goodman LLP
NC	CHARLOTTE	Elliott Group CPAs, PLLC
NC	CHARLOTTE	GreerWalker LLP
NC	CHARLOTTE	J. Ronald Martin PA
NC	CHARLOTTE	Jason Robinson CPA PLLC
NC	CHARLOTTE	Long CPA, PLLC
NC	CHARLOTTE	Parsons CPA PLLC
NC	CHARLOTTE	Scharf Pera & Co., PLLC
NC	CHARLOTTE	Vance Flouhouse & Garges, PLLC
NC	CLINTON	Denning, Herring, Sessoms & Company, P.A.
NC	DURHAM	Smith Kesler & Company PA
NC	FAYETTEVILLE	Haigh, Byrd & Lambert, LLP
NC	FAYETTEVILLE	TRP CPAs, PLLC
NC	GASTONIA	Butler & Stowe
NC	GASTONIA	McCannon, Rogers, Driscoll & Associates, LLP
NC	GOLDSBORO	Markham, Mitchell & Stroud, PLLC
NC	GOLDSBORO	Nunn, Brashear & Uzzell, P.A.
NC	GREENSBORO	Apple, Koceja & Associates, PA
NC	GREENSBORO	Bernard Robinson & Company, L.L.P.
NC	GREENSBORO	Breslow Starling Frost Warner Boger Hiatt, PLLC
NC	GREENSBORO	Costello, Hill & Company LLP
NC	GREENSBORO	DMJ & Co., PLLC
NC	GREENSBORO	Duncan Ashe, P.A.
NC	GREENSBORO	Haynes Strand and Company PLLC
NC	GREENSBORO	Paul M. Stutts, CPA, PA
NC	GREENSBORO	Robertson Neal & Company LLP
NC	GREENSBORO	Shelton, Nelson & Associates, P.A.
NC	GREENVILLE	Sullivan, Shearin & Company
NC	GREENVILLE	Terry Ng CPA PLLC
NC	HENDERSON	William L. Stark and Company
NC	HICKORY	Davidson, Holland, Whitesell & Co., PLLC
NC	HICKORY	L. Samuel Williams Jr.
NC	HICKORY	Martin Starnes & Associates, CPAs, P.A
NC	HICKORY	Whisnant & Company LLP
NC	HIGH POINT	Sharrard, McGee & Co., P. A.
NC	HIGH POINT	Smith Leonard PLLC

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ST	CITY	FIRM
NC	KINGS MOUNTAIN	Darrell L. Keller, CPA, PA
NC	LEXINGTON	Turlington and Company, LLP
NC	LUMBERTON	S. Preston Douglas & Associates, LLP
NC	MATTHEWS	LBA Haynes Strand, PLLC
NC	MONROE	Potter & Company, P. A.
NC	RALEIGH	A. T. Allen & Company, LLP
NC	RALEIGH	Batchelor Tillery & Roberts, LLP
NC	RALEIGH	Greg W Isley, CPA, PA
NC	RALEIGH	Hollingsworth Avent Averre & Purvis, PA
NC	RALEIGH	Hughes, Pittman & Gupton LLP
NC	RALEIGH	Koonce, Wooten & Haywood, LLP
NC	RALEIGH	Lindsey, Lindsey & Mueller
NC	RALEIGH	McMillan, Pate & Company, LLP
NC	RALEIGH	PT CPAs, PLLC
NC	RALEIGH	Rives & Associates, LLP
NC	RALEIGH	Stancil & Company
NC	RALEIGH	Steward Ingram & Cooper PLLC
NC	RALEIGH	Thomas, Judy & Tucker P A
NC	RALEIGH	Williams Overman Pierce LLP
NC	SMITHFIELD	Watson, Cooke & Jones, P.A.
NC	WAXHAW	Melissa G. Critcher CPA PC
NC	WILSON	Anthony & Tabb PA
NC	WINSTON SALEM	Butler & Burke, LLP
NC	ZEBULON	Petway Mills & Pearson PA
ND	FARGO	Eide Bailly LLP
ND	FARGO	Fiebiger, Swanson, West & Co. PLLP
ND	FARGO	Widmer Roel PC
ND	GRAND FORKS	Brady, Martz & Associates, P. C.
ND	GRAND FORKS	Drees, Risky & Vallager, Ltd.
ND	JAMESTOWN	Schauer and Associates, P. C.
NE	AURORA	Michael L. Clymer, CPA, LLC
NE	ELKHORN	Seim Johnson, LLP
NE	GRAND ISLAND	Almquist, Maltzahn, Galloway & Luth PC
NE	KEARNEY	KSO CPAs, PC
NE	LINCOLN	BMG Certified Public Accountants, LLP
NE	LINCOLN	Buckley & Sitzman, LLP
NE	LINCOLN	Dana F. Cole & Company, LLP
NE	LINCOLN	HBE Becker Meyer Love LLP CPAs
NE	LINCOLN	Hocking & Reid LLC
NE	NORTH PLATTE	McChesney Martin Sagehorn, P.C.
NE	OMAHA	Berger and O'Toole, CPAs, LLC
NE	OMAHA	Bland & Associates, PC
NE	OMAHA	Darst, Brune & Associates, LLC
NE	OMAHA	DeBoer & Associates, PC
NE	OMAHA	Frankel Zacharia, LLC
NE	OMAHA	Fuhrman, Smolsky & Furey, PC
NE	OMAHA	Hancock & Dana, P. C.
NE	OMAHA	HSMC Orizon LLC
NE	OMAHA	Lutz & Company PC

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ST	CITY	FIRM
NE	OMAHA	Masimore Magnuson & Associates P.C.
NE	OMAHA	O'Donnell, Ficenec, Wills & Ferdig, LLP
NE	OMAHA	Sweet & Associates, PC
NE	SCOTTSBLUFF	Contryman Associates, P. C.
NE	SOUTH SIOUX CITY	Nichols, Rise & Company, LLP
NH	CONCORD	Nathan Wechsler & Company, P. A.
NH	DOVER	Leone, McDonnell & Roberts, P A
NH	HAMPSTEAD	Olbricht Storniolo Group LLC
NH	KEENE	Oster & Wheeler, PC
NH	KINGSTON	Caron & Bletzer, PLLC
NH	LEBANON	Tyler, Simms & St. Sauveur
NH	MANCHESTER	Bigelow & Company, CPA, PLLC
NH	MANCHESTER	Howe, Riley & Howe, PLLC
NH	MANCHESTER	Tawney & Associates, PLLC
NH	MANCHESTER	Vachon Clukay & Company PC
NH	MERRIMACK	Boivin & Associates, CPAs, PLLC
NH	NASHUA	Johnson Group PC
NH	NASHUA	Medaglia & Co., Inc.
NH	NASHUA	Melanson Heath
NH	SALEM	Travis Terry & Co. PC
NJ	AUDUBON	Fischer Dorwart, P. C.
NJ	BRIDGETON	Athey & Company, CPAs, P. A.
NJ	BRIDGEWATER	EisnerAmper LLP
NJ	BRIDGEWATER	Rosenberg, Rich, Baker, Berman & Co.
NJ	CHERRY HILL	Alloy, Silverstein, Shapiro, Adams, Mulford, Cicalese, Wilson & Co.
NJ	CLARK	Hunrath Napolitano Quigley & Taylor LLC
NJ	CLARK	Werdann, DeVito, LLC
NJ	CLIFFSIDE PARK	Ennis Hargadon, LLC
NJ	CLIFTON	Sax LLP
NJ	CRANFORD	MSPC Certified Public Accountants and Advisors, P.C.
NJ	CRANFORD	Topche & Company LLC
NJ	EAST BRUNSWICK	Drucker, Math & Whitman, P. C.
NJ	EAST BRUNSWICK	P&G Auditors and Consultants, LLP
NJ	EAST BRUNSWICK	Wilkin & Guttenplan, P.C.
NJ	EAST HANOVER	DeSena & Co. CPAs, LLC
NJ	EAST HANOVER	Friedman LLP
NJ	ENGLEWOOD	Starr Darcy & Starr P.C.
NJ	FAIR LAWN	Bushoven & Company
NJ	FAIR LAWN	Hunter Group CPA, LLP
NJ	FAIRFIELD	Hulse & Associates, P.C.
NJ	FAIRFIELD	Lawrence B. Goodman & Co., P.A.
NJ	FAIRFIELD	McIntee Fusaro Del Corral, LLC
NJ	FAIRFIELD	Shaughnessy Giella CPA, P.C.
NJ	FAIRFIELD	Smolin, Lupin & Co., P.A.
NJ	FLANDERS	Gilbert & Calabrese LLC
NJ	FLEMINGTON	Bedard, Kurowicki & Co, CPA's, PC
NJ	FLORHAM PARK	Untracht Early LLC
NJ	FORT LEE	Klichs, LLP
NJ	FREEHOLD	Galleros Koh, LLP

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ST	CITY	FIRM
NJ	GLEN ROCK	Murphy, Miller & Baglieri LLP
NJ	ISELIN	Acquavella, Chiarelli, Shuster, LLP
NJ	HACKENSACK	EOS Accountants LLP
NJ	HACKENSACK	Richard J. Cummings
NJ	HAMILTON	Mercadien, P.C. Certified Public Accountants
NJ	LIVINGSTON	Sobel & Co., LLC
NJ	LIVINGSTON	Spire Group, P.C.
NJ	LIVINGSTON	Wiss & Company, LLP
NJ	LYNDHURST	Lederer, Levine & Associates, LLC
NJ	MAPLE SHADE	Haefele Flanagan & Co P.C.
NJ	MARLTON	Baratz & Associates, P. A.
NJ	MARLTON	Faktorow, Barnett & Brunner, CPA's, LLC
NJ	MARLTON	Morgenstern Waxman Ellershaw, P.A.
NJ	MENDHAM	Maffei, Masiello & Company, P. A.
NJ	METUCHEN	Anderson & Co
NJ	MEDFORD	Holman Frenia Allison, P.C.
NJ	MIDLAND PARK	Meyers & Capomaggi, LLC
NJ	MONMOUTH JUNCTION	Camacho & Camacho
NJ	MONTVILLE	R.A. Fredericks & Company, LLP
NJ	MOORESTOWN	Gold Gerstein Group, LLC
NJ	MOORESTOWN	Zook Dinon PA
NJ	MORGANVILLE	Ansel & Slotopolsky LLP dba Vision Financial Group
NJ	MOUNT LAUREL	Raible, Cornaglia, Wenstrom & Raible, LLC
NJ	MT. ARLINGTON	Nisivoccia LLP
NJ	NEW BRUNSWICK	Frazer Evangelista & Company, LLC
NJ	NORTHFIELD	Capaldi Reynolds & Pelosi, PA
NJ	NUTLEY	Geltrude & Company, LLC
NJ	OCEAN CITY	Ford, Scott & Associates, L.L.C.
NJ	ORADELL	Gramkow, Carnevale, Seifert & Co., LLC
NJ	PARAMUS	Savastano, Kaufman & Company, LLC
NJ	PARSIPPANY	Dwiatek, Gutt & Levy, LLC, CPA's
NJ	PARSIPPANY	P&K CPAs LLC
NJ	PARSIPPANY	Yodice and Company, P. C.
NJ	POMPTON	Arthur P. Bulacan & Co. P.C.
NJ	PRINCETON	Ravi Venkataraman, CPA LLC
NJ	PRINCETON	WithumSmith+Brown, PC
NJ	RAMSEY	The Marchese Group, LLC
NJ	RARITAN	Bond, Andiola & Company
NJ	RIDGEWOOD	Becher, Della Torre, Gitto & Company, CPAs
NJ	ROCHELLE PARK	Kreinces Rollins & Shanker, LLC
NJ	ROSELAND	Meisel, Tuteur & Lewis, P.C.
NJ	ROCKAWAY	Simontacchi, Miller & DeAngelis, PA.
NJ	SADDLE BROOK	Dorfman, Abrams, Music, LLC
NJ	SADDLEBROOK	Rotenberg Meril Solomon Bertiger & Guttilla, P.C.
NJ	SPRING LAKE	Perkowski & Associates, LLC
NJ	SPRINGFIELD	Franklin LoBrace Wohlrob LLC
NJ	SOUTH PLAINFIELD	Max Bussel and Company
NJ	SUMMIT	Crane, Tonelli, Rosenberg & Co., LLP
NJ	TOMS RIVER	Cowan, Gunteski & Co., P.A.

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ST	CITY	FIRM
NJ	TOMS RIVER	Jump, Perry and Company, L.L.P.
NJ	TOTOWA	Massood & Company
NJ	TRENTON	Ram Associates
NJ	UNION	Israelow, Lipton, Gillio, Meyerowitz & Meltzer
NJ	UNION	Mendonca & Partners CPA, LLC
NJ	UNION	R.A. Eberle & Company LLC
NJ	UNION	Victor Goldblat and Company LLC
NJ	UPPER MONTCLAIR	Burton, Cieri, DelSordi & Co.
NJ	VINELAND	Martini & Martini, CPA's P.A.
NJ	VINELAND	Stringari and Stringari, CPA, PC
NJ	VOORHEES	Beck, Villata & Co., P. C.
NJ	VOORHEES	Bowman & Company LLP
NJ	WALL	Neral & Company, PA
NJ	WAYNE	Cullari Carrico LLC
NJ	WEST ORANGE	Bederson LLP
NJ	WEST ORANGE	Goldsmith & Platter, P. A.
NJ	WSESTWOOD	Steven T. Cirillo, CPA LLC
NJ	WOODCLIFF	Weber, Shapiro & Company, LLP
NM	ALBUQUERQUE	Atkinson & Co., Ltd.
NM	ALBUQUERQUE	BPWC LLC
NM	ALBUQUERQUE	Burt & Company CPAs, LLC
NM	ALBUQUERQUE	Findell & Company, P. C.
NM	ALBUQUERQUE	James Gallegos CPA PC
NM	ALBUQUERQUE	Hinkle & Landers, P.C.
NM	ALBUQUERQUE	Loftis Group LLC
NM	ALBUQUERQUE	Moye, Waters and Associates, LLC
NM	ALBUQUERQUE	Pulakos CPAs, PC
NM	ALBUQUERQUE	REDW LLC
NM	ALBUQUERQUE	Ricci and Company, LLC
NM	ALBUQUERQUE	RPC CPAs + Consultants, LLP
NM	LAS CRUCES	Beasley Mitchell & Co.
NM	ROSWELL	Ritter & Company, LLC
NM	SANTA FE	Barraclough & Associates, P.C.
NV	CARSON CITY	Casey, Neilon & Associates LLC
NV	CARSON CITY	VT Williams & Associates, LLP
NV	ELKO	McMullen, McPhee & Company, LLC
NV	HENDERSON	DJS Partners, LLP
NV	HENDERSON	Gushen & Moonin, CPA's, P. C.
NV	HENDERSON	Houldsworth, Russo & Co., P.C.
NV	HENDERSON	Ovist & Howard, Inc.
NV	LAS VEGAS	Berry & Company CPAs Ltd
NV	LAS VEGAS	Bradshaw, Smith & Co., LLP
NV	LAS VEGAS	Conway, Stuart & Woodbury
NV	LAS VEGAS	Ellsworth & Stout CPAs and Consultants
NV	LAS VEGAS	Fair, Anderson & Langerman, LLC
NV	LAS VEGAS	John F. Georger, Jr. CPA
NV	LAS VEGAS	Johnson Advisors, PLLC
NV	LAS VEGAS	Layton Layton & Tobler LLP
NV	LAS VEGAS	Piercy Bowler Taylor & Kern CPAs and Business Advisors

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ST	CITY	FIRM
NV	LAS VEGAS	Stewart, Archibald & Barney, LLP
NV	RENO	BlueBird, CPAs
NY	ALBANY	Doyle & Golden
NY	ALBANY	BST & Co. CPAs, LLP
NY	ALBANY	Staff Ciampino & Company, P.C.
NY	ALBANY	Teal Becker & Chiaramonte CPAs PC
NY	AMHERST	Chiampou Travis Besaw & Kershner
NY	AMHERST	Lougen, Valenti, Bookbinder & Weintraub, LLP
NY	AMITYVILLE	Bender, Ciccotto & Co., CPAs, LLP
NY	ARMONK	Manfre CPA PC
NY	ARMONK	Sacco CPA, LLP
NY	BABYLON	Giambalvo, Stalzer & Company, CPAs, P.C.
NY	BELLMORE	Sklar, Heyman, Hirshfield & Kantor LLP
NY	BINGHAMTON	Davidson Fox & Company, LLP
NY	BINGHAMTON	Johnson, Lauder & Savidge LLP
NY	BOHEMIA	Cerini & Associates, LLP
NY	BRIARCLIFF MANOR	Harvey Ginsberg & Co. CPA's P.C.
NY	BROOKLYN	Mei CPA PC
NY	BROOKLYN	Roth & Company LLP
NY	BROOKLYN	Universal CPA PC
NY	BUFFALO	Brock, Schechter & Polakoff, LLP
NY	BUFFALO	Dopkins & Company, LLP
NY	BUFFALO	Freed Maxick CPAs P.C.
NY	BUFFALO	Lumsden & McCormick, LLP
NY	CARLE PLACE	J.T. Shulman & Company, P.C.
NY	CATTARAUGUS	R. A. Mercer & Co., P.C.
NY	CHESTNUT RIDGE	Goldstein Karlewicz & Goldstein LLP
NY	DIX HILLS	Castiglia, LLP
NY	DIX HILLS	Linder & Linder
NY	EAST MEADOW	Antonio A. Soriano
NY	EAST SYRACUSE	Cuomo, Winters & Schmidt, CPAs, PLLC
NY	EAST SYRACUSE	Firley, Moran, Freer & Eassa, CPA, P.C.
NY	ELMIRA	Mengel, Metzger, Barr & Co., LLP
NY	FISHKILL	Day Seckler LLP
NY	FLORAL PARK	Wagner, Ferber, Fine & Ackerman, PLLC
NY	FLUSHING	Wei, Wei & Co., LLP
NY	GARDEN CITY	Armao LLP
NY	GARDEN CITY	Boris Benic and Associates LLP
NY	GARDEN CITY	Frankel & Starr, Certified Public Accountants, LLP
NY	GARDEN CITY	Israeloff, Trattner & Co., CPA's P.C.
NY	GARDEN CITY	Margolin, Winer & Evens LLP
NY	GARDEN CITY	Richards, Witt & Charles, LLP
NY	GLOVERSVILLE	West & Company CPAs PC
NY	GREAT NECK	Kamler, Lewis & Noreman, LLP
NY	GREAT NECK	L. H. Rosoff and Co., LLP
NY	GREAT NECK	Lilling & Company LLP
NY	GREAT NECK	Samuel Goldstein & Co., P.C.
NY	HARRISON	O'Connor Davies, LLP
NY	HAUPPAUGE	Albrecht Viggiano Zureck & Company PC

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ST	CITY	FIRM
NY	HAUPPAUGE	Blanchfield Meyer Kober & Rizzo, LLP
NY	HAUPPAUGE	Blatt and Dauman LLP
NY	HAUPPAUGE	Bogardt & Company LLP
NY	HAUPPAUGE	Fuller Lowenberg & Co. CPAs
NY	HAUPPAUGE	Kreitzman & Kreitzman, CPAs
NY	HAUPPAUGE	Schultheis & Panettieri, LLP
NY	HAUPPAUGE	TMI CPA, PC
NY	HAUPPAUGE	Wagner & Zwerman LLP
NY	HEMPSTEAD	Andrew L. Hult CPA, PLLC
NY	HICKSVILLE	Khozem Master CPA PC
NY	HOLBROOK	Michael T Dickson CPA
NY	HUDSON	Pattison, Koskey, Howe & Bucci, CPAs, P.C.
NY	ISLAND PARK	Marc L Montaruli
NY	ISLANDIA	R. S. Abrams & Co. LLP
NY	ITHACA	Sciarabba Walker & Co., LLP
NY	JAMAICA	Padilla & Company, LLP
NY	JERICO	Gallo & Company, CPAs, LLP
NY	JERICO	Grassi & Co., CPA's, P. C.
NY	JERICO	Grodsky, Caporrino & Kaufman
NY	JERICO	Satty Levine & Ciacco CPAs P. C.
NY	LATHAM	Brown and Fitzgerald, P.C.
NY	LATHAM	LCS & Z, L.L.P.
NY	LATHAM	Marvin and Company, P.C.
NY	LATHAM	Michael A. Tobin & Associates, C.P.A.'s, P.C.
NY	MANLIUS	Daley, LaCombe & Charette, PC
NY	MELVILLE	Nawrocki Smith LLP
NY	MELVILLE	Nussbaum Yates Berg Klein & Wolpow, LLP
NY	MELVILLE	Raich, Ende Malter & Co. LLP
NY	MIDDLETOWN	Judelson, Giordano & Siegel, CPA, P. C.
NY	MINEOLA	Wank & Liptzin
NY	MONTGOMERY	Nugent & Haeussler, P. C.
NY	NEW HYDE PARK	Rosenblatt, Levittan, Vulpis, Goetz & Co LLP
NY	NEW YORK	Alan H. Goldberg & Company
NY	NEW YORK	Anchin, Block & Anchin LLP
NY	NEW YORK	BCA Watson Rice LLP
NY	NEW YORK	Berdon LLP
NY	NEW YORK	Buchbinder Tunick & Company LLP
NY	NEW YORK	Citrin Cooperman & Company LLP
NY	NEW YORK	Condon O'Meara McGinty & Donnelly LLP
NY	NEW YORK	Constantin Associates
NY	NEW YORK	Cornick Garber & Sandler LLP
NY	NEW YORK	Fasten Halberstam LLP
NY	NEW YORK	Fitzsimmons, Krantz & Abrams, LLP
NY	NEW YORK	Frendel, Brown & Weissman LLP
NY	NEW YORK	Gildea & Ivanis LLP
NY	NEW YORK	Gould, Kobrick & Schlapp, P.C.
NY	NEW YORK	Held Kranzler McCosker & Pulice LLP
NY	NEW YORK	Imowitz Koenig & Co., LLP
NY	NEW YORK	Janover, LLC

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ST	CITY	FIRM
NY	NEW YORK	JM CPA LLP
NY	NEW YORK	KMR LLP
NY	NEW YORK	KPMG LLP
NY	NEW YORK	L.H. Frishkoff & Company LLP
NY	NEW YORK	Lehman Newman Flynn Vollaro CPA's
NY	NEW YORK	Levine & Seltzer, LLP
NY	NEW YORK	Liggett & Webb, P.A.
NY	NEW YORK	Loeb & Troper LLP
NY	NEW YORK	Marks Paneth LLP
NY	NEW YORK	Matthews & Co., LLP
NY	NEW YORK	MBAF CPAs, LLC
NY	NEW YORK	Mitchell & Titus LLP
NY	NEW YORK	Prager Metis CPAs, LLC
NY	NEW YORK	Raines & Fischer
NY	NEW YORK	RBSM, LLP
NY	NEW YORK	Rogoff & Company P. C.
NY	NEW YORK	Schulman Lobel Zand Katzen Williams & Blackman, LLP
NY	NEW YORK	Shapiro & Duffalo, P.C.
NY	NEW YORK	Spielman, Koenigsberg, & Parker LLP
NY	NEW YORK	Steinberg, Steckler & Picciurro, CPA's, P.C.
NY	NEW YORK	Tarlow & Co., CPA, PC
NY	NEW YORK	WeiserMazars LLP
NY	NEWBURGH	RBT CPAs LLP
NY	NIAGARA FALLS	Brown & Company L.L.P.
NY	NORTH MASSAPEQUA	Perlson LLP
NY	NORTH TONAWANDA	Smolen Bonghi Fleischmann, LLP
NY	OLEAN	Buffamante Whipple Buttafaro, P. C.
NY	ORCHARD PARK	Jeffrey L. Offhaus CPA, LLC
NY	PITTSFORD	Bonadio & Co LLP
NY	PITTSFORD	Jaufmann & Centola PC
NY	PITTSFORD	Rizzo, DiGiaccio, Hern & Baniewicz, CPAs, PLLC
NY	PLAINVIEW	Brad Rosenberg CPA PC
NY	PLAINVIEW	Eichen & DiMeglio, P.C.
NY	PLATTSBURG	Martindale Keysor & Co., CPA's PLLC
NY	PORT JEFFERSON STATION	Cullen & Danowski, LLP
NY	QUEENSBURY	CMJ, LLP
NY	RHINEBECK	Van Norstrand & Hoolihan, CPA's, P. C.
NY	ROCHESTER	Davie Kaplan, CPA, P.C.
NY	ROCHESTER	DeJoy, Knauf & Blood, LLP
NY	ROCHESTER	EFP Rotenberg, LLP
NY	ROCHESTER	Flaherty Salmin LLP
NY	ROCHESTER	Insero & Co. CPAs, LLP
NY	ROCHESTER	Kasperski Dinan & Rink CPAs, LLC
NY	ROCKVILLE CENTRE	Kofler Levenstein Romanotto & Co. CPA's P. C.
NY	ROME	D'Arcangelo & Co., LLP
NY	SETAUKER	Covati & Janhsen CPA's, P.C.
NY	SMITHTOWN	R. Berger & Company, Inc
NY	SNYDER	Federspiel, Pfeifer & Kubicki CPA, PC
NY	STATEN ISLAND	DeSantis, Kiefer, Shall & Sarcone, LLP

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ST	CITY	FIRM
NY	SUFFERN	Berard & Associates, CPAs PC
NY	SYOSSET	Craig Morris & Company
NY	SYOSSET	S. A. Koenig & Associates, CPAs, P.C.
NY	SYRACUSE	Bowers & Company, CPAs PLLC
NY	SYRACUSE	Dannible & McKee LLP
NY	SYRACUSE	Dermody, Burke & Brown, CPAs, LLC
NY	SYRACUSE	Evans and Bennett LLP
NY	SYRACUSE	Fust Charles Chambers LLP
NY	SYRACUSE	Grossman St. Amour, CPAs PLLC
NY	TARRYTOWN	Kera & Company LLC
NY	VICTOR	Tette & Ingersoll, CPAs, P.C.
NY	WATERTOWN	Crowley & Halloran, CPAs, P.C.
NY	WEST HEMPSTEAD	Bass & Lemer LLP
NY	WEST SENECA	Nowicki and Company, LLP
NY	WESTBURY	Dalal Associates, CPA's PC
NY	WESTBURY	Kurcias, Jaffe & Company, LLP
NY	WESTBURY	Todres & Company LLP
NY	WHITE PLAINS	Kirshenbaum, Urban & Tan LLP
NY	WILLIAMSVILLE	Arcara, Zucarelli, Lenda & Straka, CPAs, PC
NY	WILLIAMSVILLE	Skrobacz & Co., CPA's, P.C.
NY	WILLIAMSVILLE	Szymkowiak & Associates, CPA's PC
NY	WILLIAMSVILLE	Tronconi Segarra & Associates LLP
NY	WOODBURY	Farber, Blicht, Eyerman & Herzog L.L.P.
NY	WOODBURY	G.R. Reid & Associates
NY	WOODBURY	Gettry Marcus CPA, P.C.
NY	WOODBURY	Ives & Sultan, LLP
NY	WOODBURY	Raphael, Sanders, Goldberg, Nikpour, Cohen & Sullivan, PLLC
NY	WOODBURY	Weisberg, Mole, Krantz & Goldfarb, LLP
OH	AKRON	Apple Growth Partners
OH	AKRON	Bober, Markey, Fedorovich & Company
OH	AKRON	Levin Swedler Kennedy
OH	AKRON	Linc, Malachin & Dennis, Inc.
OH	AKRON	Michelle L D'Amico CPA, LLC
OH	AKRON	Schlabig & Associates, Ltd.
OH	AKRON	Stinnett, Padrutt & Aranyosi
OH	AMHERST	Alan V. Januzzi
OH	BEACHWOOD	Tramer & Zwick
OH	BOARDMAN	Hill, Barth & King LLC
OH	CANFIELD	Bodine Perry, LLC
OH	CANFIELD	Packer Thomas
OH	CANFIELD	Schroedel, Scullin & Bestic, LLC
OH	CANFIELD	Yurchyk & Davis, CPA's, Inc.
OH	CANTON	Hall, Kistler & Company LLP
OH	CANTON	Smith, Barta & Company
OH	CENTERVILLE	Mosier & Associates CPA's Inc.
OH	CHILLICOTHE	Whited, Seigneur, Sams & Rahe
OH	CINCINNATI	Barnes, Dennig & Co., Ltd
OH	CINCINNATI	Cassady Schiller & Associates, Inc.
OH	CINCINNATI	Flagel Huber Flagel

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ST	CITY	FIRM
OH	CINCINNATI	Flynn & Company, Inc.
OH	CINCINNATI	Kohrman, Frye & Associates
OH	CINCINNATI	Mellott & Mellott, P.L.L.
OH	CINCINNATI	Paulin and Hughes, Inc.
OH	CINCINNATI	Schear & Schear
OH	CINCINNATI	ScrogginsGrear
OH	CINCINNATI	Sheldon, Reder CPAs
OH	CINCINNATI	Soper, Soper & Weinel, LLP
OH	CINCINNATI	Veid & Veid CPAs
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	HW&Co.
OH	CLEVELAND	Maloney + Novotny LLC
OH	CLEVELAND	McManus, Dosen & Co.
OH	CLEVELAND	Meaden & Moore Ltd
OH	CLEVELAND	Pease & Associates, Inc.
OH	CLEVELAND	Zinner & Company LLP
OH	COLUMBUS	Ary Roepcke Mulchaey, P.C.
OH	COLUMBUS	Clarus Partners, LLC
OH	COLUMBUS	Cohen & Company Ltd
OH	COLUMBUS	GBQ Partners LLC
OH	COLUMBUS	Joseph V. Nerone & Associates, Inc.
OH	COLUMBUS	Mark P. Murphy & Associates
OH	COLUMBUS	McCurdy & Associates, Inc.
OH	COLUMBUS	Mertens & Stickler CPAs LLC dba Stemen, Mertens, Stickler CPAs & Associates
OH	COLUMBUS	Nerone CLLB & Associates LLC
OH	COLUMBUS	Parms & Company, LLC
OH	COLUMBUS	Pritchett, Dlusky, Saxe & Keller, Ltd.
OH	COLUMBUS	Winkel, Green and Van Horn LLP
OH	DAYTON	Brady, Ware & Schoenfeld, Inc.
OH	DAYTON	Clark, Schaefer, Hackett & Co
OH	DAYTON	Gary Bardon CPA, Inc.
OH	DAYTON	Goldshot, Lamb & Hobbs, Inc.
OH	DAYTON	Hammerman Graf Hughes & Co.
OH	DAYTON	Manning & Associates CPAs, LLC
OH	DAYTON	Thorn Lewis & Duncan Inc.
OH	DEFIANCE	Luderman & Konst
OH	DUBLIN	RL Ring & Associates, LTD.
OH	ELYRIA	Radachi and Company, Certified Public Accountants
OH	FINDLAY	Knueven, Schroeder & Co.
OH	FOSTORIA	Fruth and Company PLL Certified Public Accountants
OH	GROVE CITY	Hirth, Norris & Garrison, LLP
OH	INDEPENDENCE	Hobe & Lucas CPAs Inc.
OH	INDEPENDENCE	Walthall, LLP
OH	LANCASTER	JC & Co.

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ST	CITY	FIRM
OH	MANSFIELD	Kleshinski, Morrison & Morris
OH	MANSFIELD	Riester, Lump & Burton, CPAs, Inc.
OH	MARION	Holbrook & Manter, Inc.
OH	MAUMEE	Gilmore, Jasion & Mahler, Ltd.
OH	MAUMEE	Rayner, Foos, Kruse & Irwin, Inc.
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., PLL
OH	NAPOLEON	Penrod, George & Co.
OH	NEW ALBANY	M.K. Jeffers & Company
OH	NEW ALBANY	Mary M. Ulbrich
OH	NEW PHILADELPHIA	Rea & Associates Inc
OH	NEWARK	Wilson, Shannon & Snow, Inc.
OH	NORWALK	Payne, Nickles & Company
OH	NORWALK	Van Dootingh, Mosher, Mellen & Co
OH	OTTAWA	Schroeder & Co., CPA's, LLC
OH	PARMA HEIGHTS	The Ciulla Group, LLC
OH	PERRYSBURG	Davenport, Hanf & Company, LLC
OH	SALEM	Hack Steer & Company LLC
OH	SIDNEY	McCrate, Delaet & Co.
OH	SOLOM	Corbets & Associates, Inc.
OH	STRONGSVILLE	Thornhill Financial Inc.
OH	TOLEDO	Lublin, Sussman Group, L. L. P.
OH	TOLEDO	Mira & Kolena
OH	VANDALIA	Kentner Sellers, LLP
OH	WAPAKONETA	Stroh, Johnson & Company LLP
OH	WARREN	O'Connor, Hoson & Loree, LLC
OH	WEST CHESTER	Economou & Flood, P. C.
OH	WESTLAKE	Corrigan Krause
OH	WILLOUGHBY	Martinet Recchia
OH	WILLOUGHBY	Prijatelj & Associates
OH	WOOSTER	Dyer Hughes Roche, Inc.
OH	WORTHINGTON	Whalen and Company
OH	ZANESVILLE	Hamilton, Waltman, Obenour, Melsheimer & Associates LLC
OH	ZANESVILLE	McLain, Hill, Rugg & Associates, Inc.
OK	EDMOND	Arledge & Associates, P.C.
OK	EDMOND	Bledsoe & Associates, PLLC
OK	NORMAN	Gray, Blodgett, & Company, PLLC
OK	OKLAHOMA CITY	HSPG & Associates PC
OK	OKLAHOMA CITY	Hyde & Company CPA's PC
OK	OKLAHOMA CITY	M. Thomas Buxton III, CPA PC
OK	OKLAHOMA CITY	Peters & Chandler, P.C.
OK	OKLAHOMA CITY	Russell & Williams CPA, PC
OK	OKLAHOMA CITY	Smith Carney & Co PC
OK	OKLAHOMA CITY	Wilsey Meyer Eatmon Tate PLLC
OK	SHAWNEE	Finley & Cook, P.L.L.C.

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ST	CITY	FIRM
OK	TULSA	Briscoe, Burke & Grigsby LLP
OK	TULSA	CCK Strategies, PLLC
OK	TULSA	Elliott, Dozier & Helland P.C.
OK	TULSA	Heatherington & Fields
OK	TULSA	HoganTaylor LLP
OK	TULSA	Howerton, Morris, Simpson, Smith
OK	TULSA	Kevin C. Duke CPA, P. C.
OK	TULSA	Morse & Co., P.L.L.C
OK	TULSA	Muret CPA, PLLC
OK	TULSA	Stanfield & O'Dell, P. C.
OR	ALOHA	Stephanie Willis CPA
OR	BEAVERTON	GM Brandt PC
OR	BEAVERTON	Hansen Hunter & Company PC
OR	BEAVERTON	Middleton & Company, CPA, P. C.
OR	CLACKAMAS	Beemer, Smith & Munro, LLP
OR	COOS BAY	Wall & Wall, P. C.
OR	EUGENE	Houck Evarts & Company LLC
OR	EUGENE	Isler CPA LLC
OR	EUGENE	Jones & Roth, P.C.
OR	EUGENE	Kernutt Stokes LLP
OR	HILLSBORO	Fordham Goodfellow, LLP
OR	HILLSBORO	Worthy & Company, LLC
OR	KLAMATH FALLS	Isler Group, LLC
OR	KLAMATH FALLS	Molatore, Scroggin, Peterson & Co., LLP
OR	LAKE OSWEGO	Delap LLP
OR	LAKE OSWEGO	Talbot, Korvola & Warwick LLP
OR	MEDFORD	KDP Certified Public Accountants, LLP
OR	PORTLAND	Gary McGee & Co. LLP
OR	PORTLAND	Geffen, Mesher & Company, P.C.
OR	PORTLAND	Hoffman Stewart & Schmidt PC
OR	PORTLAND	Holmes & Company, LLP
OR	PORTLAND	Isler Northwest LLC
OR	PORTLAND	Johnson, Lacher, Chaney & Patten, LLP dba Fellner & Kuhn
OR	PORTLAND	Kern & Thompson, LLC
OR	PORTLAND	Maginnis & Carey LLP
OR	PORTLAND	MaxCPA
OR	PORTLAND	Perkins & Company, PC
OR	PORTLAND	Scribner, Scribner & Sutton, P.C.
OR	PORTLAND	Verity Accountancy, PC
OR	SALEM	Boldt Carlisle & Smith LLC
OR	SALEM	Grove, Mueller & Swank, P.C.
OR	SALEM	Hoots, Baker & Wiley P.C.
OR	SALEM	Kuenzi & Company, LLC
OR	TIGARD	James L. Shook CPA P.C.
OR	TROUTDALE	Erickson & Carnegie, LLP
OR	WEST LINN	Jarrard, Seibert, Pollard & Co. LLC
PA	ALLENTOWN	Buckno Lisicky & Company
PA	ALLENTOWN	Campbell, Rappold & Yurasits, LLP
PA	ALLENTOWN	GBB & Co., LLP

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ST	CITY	FIRM
PA	ALLENTOWN	Regan Levin Bloss Brown & Savchak P. C.
PA	ALTOONA	Young, Oakes, Brown & Company, P. C.
PA	BALA CYNWYD	Isdaner & Company, LLC
PA	BALA CYNWYD	Jacobs and Associates, LLC
PA	BALA CYNWYD	Morison Cogen LLP
PA	BALA CYNWYD	Novak Francella LLC
PA	BEAVER	Cottrill, Arbutina & Associates, P. C.
PA	BEDFORD	Kendall, Prebola and Jones, LLC
PA	BETHLEHEM	Concannon, Miller & Co., PC
PA	BETHLEHEM	Morey, Nee, Buck & Oswald LLC
PA	BROOMALL	Kelly Welde & Co LLP
PA	BRIDGEVILLE	McClintock & Associates, PC
PA	BROOKHAVEN	Carl W. Meinhold, CPA
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	CANONSBURG	Cypher & Cypher
PA	CARNEGIE	Green & Bridges LLP
PA	CARNEGIE	R. D. Hoag and Associates, CPA'S
PA	CARNEGIE	Wilke & Associates, LLP
PA	CHADDS FORD	Daniel A. Winters & Company
PA	CHALFONT	Dunlap & Associates, P. C.
PA	CHAMBERSBURG	Rotz & Stonesifer P.C.
PA	CLARKS SUMMIT	Timothy P. Farrell CPA
PA	CONSHOHOCKEN	St. Clair CPAs, PC
PA	CRANBERRY TOWNSHIP	Brunner, Blackstone & Associates, PC
PA	CRANBERRY TOWNSHIP	S. R. Snodgrass, P.C.
PA	DEVON	Gallagher, McDevitt, Schalleur & Surgent, LLC
PA	DU BOIS	Clyde, Ferraro & Co., LLP
PA	DUNMORE	Michael A. Barbetti, LLC
PA	EASTON	Abraham, Borda, Corvino, Butz, LaValva & Co PC
PA	ERIE	David M. Lastowski
PA	ERIE	Felix & Gloekler, P.C.
PA	ERIE	McGill, Power, Bell & Associates LLP
PA	ERIE	Schaffner, Knight, Minnaugh & Company, P.C.
PA	ERIE	Sean T. Sullivan, CPA, PC
PA	EXTON	Arena Snyder & Dunlap LLP
PA	FEASTERVILLE	Anthony M. Pontarelli, CPA, LLC
PA	FEASTERVILLE TREVOSE	O'Hara, Ward & Associates
PA	FORT WASHINGTON	Firestone & Company LLC
PA	FORTY FORT	The Gattuso Group, Inc.
PA	FRAZER	Lutz & Travers, PC
PA	GLEN MILLS	Torrillo & Associates, LLC
PA	GREENSBURG	Deluzio & Company LLP
PA	HARRISBURG	Boles Metzger Brosius & Emrick PC
PA	HARRISBURG	Martin M. Sacks & Associates
PA	HARRISBURG	Zelenkofske Axelrod LLC
PA	HAZLETON	Dennis R. Moore & Associates, LLC

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ST	CITY	FIRM
PA	HERSHEY	Smoker, Smith & Assoc., P. C.
PA	HORSHAM	Kreischer Miller
PA	HORSHAM	Schwartz Lasson Harris Ltd., A P. C.
PA	HUNTINGDON VALLEY	Gitomer & Berenholz, P. C.
PA	JENKINTOWN	Bluestein, Michael & Company PC
PA	JENKINTOWN	Michael Rosen & Company
PA	JENKINTOWN	O'Connell & Company
PA	JENKINTOWN	Shubert, Goodman and Huttner, LLP
PA	JOHNSTOWN	Barnes Saly & Company, P.C.
PA	JOHNSTOWN	Catanese Group
PA	JOHNSTOWN	Kotzan CPA & Associates, P.C.
PA	JOHNSTOWN	Wessel & Company
PA	KENNETH SQUARE	RW Group LLC
PA	KING OF PRUSSIA	Clairmont, Paciello & Co., P.C.
PA	KINGSTON	J. H. Williams Co., LLP
PA	KINGSTON	Snyder & Clemente
PA	LANCASTER	Bertz Hess & Co. LLP
PA	LANCASTER	RKL LLP
PA	LANCASTER	Ross Buehler Falk & Company, LLP
PA	LANCASTER	Simon Lever LLP
PA	LANCASTER	Trout, Ebersole & Groff, LLP
PA	LANCASTER	Walz Group
PA	LANSDALE	Baum, Smith & Clemens, LLP
PA	LATROBE	Richard B. Guskiewicz Associates
PA	LEBANON	Garcia Garman & Shea, PC
PA	MCMURRAY	Stelmack Dobransky & Eannace LLC
PA	MECHANICSBURG	Greenawalt and Company, P.C.
PA	MEDIA	Elko & Associates, Ltd.
PA	MEDIA	Touey & Company LLC
PA	MEDIA	William E Howe & Co
PA	MONROEVILLE	Buckler, McKenney & Nadzadi, P.C.
PA	MONROEVILLE	Henry Rossi & Co., LLP
PA	MONROEVILLE	Thompson & Myers PC
PA	MONTGOMERY	Seitz, Leatherman & Kolb, LLC
PA	MONTOURSVILLE	Larson, Kellett & Associates, P.C.
PA	NEWTOWN SQUARE	Rainer & Company, P. C.
PA	NORTH HUNTINGDON	Albanese Sinchar Smith & Co.
PA	OAKS	Kimmel, Lorah & Associates, LLP
PA	OAKS	Maillie, LLP
PA	PAOLI	Nawn & Company CPAs Ltd
PA	PHILADELPHIA	BBD, LLP
PA	PHILADELPHIA	Heffler Radetich & Saitta L.L.P.
PA	PHILADELPHIA	JT Goldstein LLC
PA	PHILADELPHIA	Milligan & Company, LLC
PA	PHILADELPHIA	Morris J. Cohen & Co., P. C.
PA	PHILADELPHIA	Tait Weller & Baker LLP
PA	PHOENIXVILLE	Julian Sur, CPA
PA	PITTSBURGH	E. G. Conley PC
PA	PITTSBURGH	Goff Backa Alfera & Co. LLC

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ST	CITY	FIRM
PA	PITTSBURGH	Grossman Yanak & Ford LLP
PA	PITTSBURGH	Horovitz, Rudoy & Roteman, LLC
PA	PITTSBURGH	Lally & Co., LLC
PA	PITTSBURGH	Louis Plung & Company LLP
PA	PITTSBURGH	Love, Scherle & Bauer P.C.
PA	PITTSBURGH	Maher Duessel
PA	PITTSBURGH	McCall Scanlon & Tice LLC
PA	PITTSBURGH	McElhaney & Associates LLC
PA	PITTSBURGH	McKeever Varga & Senko CPAs
PA	PITTSBURGH	DiClaudio & Kramer, LLC
PA	PITTSBURGH	Schneider Downs & Co Inc.
PA	PITTSBURGH	Sisterson & Co. LLP
PA	PITTSBURGH	Sobol Veltum & Associates
PA	PITTSBURGH	Trosch & Co. LLP
PA	PITTSBURGH	Urish Popeck & Co., LLC
PA	PLYMOUTH MEETING	Lawrence F. Tornetta Ltd.
PA	POTTSTOWN	Cappelletti, Pinter & Co., PC
PA	POTTSTOWN	Marion & Black, LLC
PA	READING	Herbein + Company, Inc.
PA	REAMSTOWN	Weinhold Nickel & Company LLP
PA	SCRANTON	Joseph M. Alu and Associates
PA	SCRANTON	McGrail, Merkel, Quinn & Associates
PA	SOUDERTON	Detweiler, Hershey & Associates, P.C.
PA	SPRING HOUSE	Gable, Peritz, Mishkin LLP
PA	SPRINGFIELD	Brinker Simpson and Co. LLC
PA	STROUDSBURG	Riley and Company Inc.
PA	SUGARLOAF	JonesKohanski & Co., PC
PA	UNIONTOWN	McClure & Wolf, LLP
PA	UNIONTOWN	Smith, Lewis, Chess & Company LLP
PA	WARREN	Gould Certified Public Accountants, P.C.
PA	WARRINGTON	Bee, Bergvall & Co., P. C.
PA	WAYNE	Beucler, Kelly & Irwin, Ltd
PA	WAYNE	Joseph P. Melvin Company, LLC
PA	WAYNE	Maier Grabuski LLP
PA	WAYNESBORO	Charles L. Strausbaugh CPA, P.C.
PA	WEST CHESTER	E. TenBroeck, LLC
PA	WEST CHESTER	Fischer Cunnane & Associates Ltd
PA	WEST CHESTER	Stephano Slack LLC
PA	WEXFORD	Holsinger, P.C.
PA	WHITEHALL	Bachman CPA and Company, PC
PA	WILKES BARRE	Kronick Kalada Berdy & Co. P.C.
PA	WILLIAMSPORT	Gearhart & Associates, PC
PA	WYOMISSING	Alan Ross & Company P. C.
PA	YARDLEY	Kolenda & Associates, PC
PA	YORK	Stambaugh Ness, P.C.
PR	CAROLINA	Torres, Hernandez & Punter, CPA, PSC
PR	MAYAGUEZ	Rodriguez, Rivera & Toro P.S.C.
PR	SAN JUAN	Alberto R. Lazaro PSC
PR	SAN JUAN	Aquino, DeCordova, Alfaro & Co.

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ST	CITY	FIRM
PR	SAN JUAN	BDO Puerto Rico, PSC
PR	SAN JUAN	D'Leading Business Solutions, LLC
PR	SAN JUAN	FPV & Galindez, CPAs, PSC
PR	SAN JUAN	HLB Parissi, PSC
PR	SAN JUAN	Jesus M. Mora Nieves, CPA
PR	SAN JUAN	Jose E. Rosario & Co., CPA, PSC
PR	SAN JUAN	Kevane Grant Thornton LLP
PR	SAN JUAN	Kreston PR, LLC
PR	SAN JUAN	Landa Umpierre PSC
PR	SAN JUAN	PSV & Co, P.S.C.
PR	SAN JUAN	RRC CPA Group, PSC
PR	SAN JUAN	RSM Puerto Rico
PR	SAN JUAN	Sharon-Santana, CPA, PSC
PR	SAN JUAN	Vega Palau & Co.
RI	CRANSTON	Campana Sarza & Tatevosian LLP
RI	CRANSTON	David P. Krekorian CPA, Ltd.
RI	CRANSTON	Gilligan & Bianco LLC
RI	CUMBERLAND	Feeney, Foster & Cavanagh CPAs, LLC
RI	NORTH KINGSTOWN	Libman & Associates, Ltd.
RI	PROVIDENCE	Batchelor, Frechette, McCrory, Michael & Co
RI	PROVIDENCE	Charland, Marciano & Company, CPAs, LLP
RI	PROVIDENCE	Kahn Litwin Renza & Co Ltd
RI	PROVIDENCE	Mardo, Lachapelle & Palumbo, LLP
RI	PROVIDENCE	Michelle A. J. Luizzi, Certified Public Accountant
RI	PROVIDENCE	Piccerelli, Gilstein & Co., LLP
RI	PROVIDENCE	Restivo Monacelli LLP
RI	PROVIDENCE	Sansiveri, Kimball & Co., LLP.
RI	PROVIDENCE	Yarlas, Kaplan, Santilli & Moran, Ltd.
RI	WARWICK	Carl Weinberg & Co LLP
RI	WARWICK	Caster CPAs Inc.
RI	WARWICK	DiSanto, Priest & Co.
RI	WARWICK	Pascarella & Gill P.C.
RI	WARWICK	Ward, Fisher & Company, LLP
SC	CAMDEN	Cantey Tiller Pierce & Green LLP
SC	CHARLESTON	Hoffman & Hoffman CPA PA
SC	CHARLESTON	Jones, Pounder & Associates, P. C.
SC	CHARLESTON	WebsterRogers LLP
SC	COLUMBIA	J. W. Hunt and Company, LLP
SC	COLUMBIA	McGregor & Company LLP
SC	COLUMBIA	Schmoyer and Company, LLC
SC	COLUMBIA	Scott and Company LLC
SC	COLUMBIA	The Hobbs Group, P.A.
SC	GREENVILLE	Graydon Thompson LLC
SC	GREENVILLE	Lynne D. Jones, CPA
SC	GREENVILLE	Pope, Smith, Brown & King, PA
SC	GREENVILLE	Rodl Langford de Kock, LLP
SC	HILTON HEAD ISLAND	A. Creig Odom, CPA, PA
SC	HILTON HEAD ISLAND	Robinson Grant & Co., P. A.
SC	IRMO	Brown CPA, LLC

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ST	CITY	FIRM
SC	MAULDIN	Greene, Finney & Horton, LLP
SC	MT PLEASANT	Hubbard Davis CPAs, LLP
SC	MT PLEASANT	Moss & Yantis CPA PA
SC	SPARTANBURG	Gosnell Menard Robinson Infante CPAs PA
SC	SPARTANBURG	Holcombe, Holtzclaw & Ravan, LLC
SC	SPARTANBURG	McAbee, Schwartz, Halliday & Co
SC	SPARTANBURG	Norman, Johnson & Co., P. A.
SC	SPARTANBURG	SwaimBrown PA
SC	WEST COLUMBIA	Burkett, Burkett & Burkett, CPAs, P. A.
SC	WEST COLUMBIA	Moore Beauston & Woodham L.L.P.
SD	ELKTON	Kinner & Company, Ltd
SD	MITCHELL	ELO Prof LLC
SD	RAPID CITY	Casey Peterson & Associates, Ltd.
SD	RAPID CITY	Ketel Thorstenson, LLP
SD	SIOUX FALLS	Thurman, Comes, Foley & Co., LLP
SD	WATERTOWN	Vilhauer Raml & Snyder P.C.
TN	ALCOA	Ingram, Overholt & Bean, PC
TN	BRENTWOOD	Lattimore Black Morgan & Cain, PC
TN	BRISTOL	Patrick W. Hickie CPA
TN	CARDOVA	Jackson, Howell & Associates, PLLC
TN	CARDOVA	Vawter, Gammon, Norris & Company
TN	CHATTANOOGA	Henderson, Hutcherson & McCullough, PLLC
TN	CHATTANOOGA	Johnson, Hickey & Murchison, P.C.
TN	CLARKSVILLE	Stone, Rudolph & Henry
TN	CORDOVA	Bailey, Kaufman & Scheibelhut, PLLC
TN	FAYETTEVILLE	Putman & Hancock
TN	FRANKLIN	Farmer & Associates, PLLC
TN	FRANKLIN	Scott Skibbie, Inc.
TN	FRANKLIN	Melnyk & Melnyk, CPAs
TN	HENDERSONVILLE	Crisler CPA, PLLC
TN	HENDERSONVILLE	Ed Salyers CPA
TN	JACKSON	Alexander Thompson and Arnold, PLLC
TN	JOHNSON CITY	Blackburn Childers & Steagall PLC
TN	KINGSTON	Parsons and Wright
TN	KNOXVILLE	Coulter & Justus P C
TN	KNOXVILLE	Pershing Yoakley & Associates, P. C.
TN	KNOXVILLE	Pugh CPAs
TN	KNOXVILLE	Rodefer Moss & Co PLLC
TN	KNOXVILLE	Tarwater and Company
TN	KNOXVILLE	Woodall Group, LLC
TN	LEBANON	Terry Horne
TN	MADISON	Daniels, Irwin & Aylor
TN	MEMPHIS	Brundige, Payne & Company, P. C.
TN	MEMPHIS	Cannon & Company
TN	MEMPHIS	Fouts & Morgan
TN	MEMPHIS	Grisham, Wildman & Work
TN	MEMPHIS	Reynolds Bone & Griesbeck PLC
TN	MEMPHIS	The Marston Group, PLC
TN	MEMPHIS	Watkins Uiberall, PLLC

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ST	CITY	FIRM
TN	MEMPHIS	Whitehorn Tankersley & Davis, PLLC
TN	MORRISTOWN	Craine, Thompson & Jones, PC
TN	MURFREESBORO	Dempsey Vantrease & Follis, PLLC
TN	MURFREESBORO	Grannis & Associates, PC
TN	MURFREESBORO	Holmes CPA PLLC
TN	NASHVILLE	Betts & Rubio, PLLC
TN	NASHVILLE	Crosslin & Associates, P.C.
TN	NASHVILLE	Frasier, Dean & Howard, PLLC
TN	NASHVILLE	KraftCPAs PLLC
TN	OAK RIDGE	WLC Certified Public Accountants, PC
TN	SIGNAL MOUNTAIN	Jason Underwood CPA, PLLC
TN	SWEETWATER	Warren & Tallent CPAs PLLC
TX	ABILENE	Condley and Company, L. L. P.
TX	ABILENE	Davis Kinard & Co, PC
TX	ADDISON	BKM Sowan Horan, LLP
TX	ADDISON	Price Kubecka, PLLC
TX	ADDISON	Tuggle, Burton & Co, P.C.
TX	AMARILLO	Doshier, Pickens & Francis, LLC
TX	AMARILLO	Connor McMillon Mitchell & Shennum PLLC
TX	AMARILLO	Johnson & Sheldon, PLLC
TX	AMARILLO	Stewart, Martin, Dudley & Webb, P.C.
TX	AMARILLO	Tate & Cox, P.C.
TX	ARLINGTON	HMSW CPA, P.L.L.C.
TX	ARLINGTON	PSK LLP
TX	ARLINGTON	Sutton Frost Cary LLP
TX	AUSTIN	Alexander & Lievens PC
TX	AUSTIN	Glass & Company, CPAs, A Professional Corporation
TX	AUSTIN	Holtzman Partners LLP
TX	AUSTIN	Atchley & Associates, LLP
TX	AUSTIN	Maxwell Locke & Ritter LLP
TX	AUSTIN	Peggy S. Edge, CPA LLC
TX	AUSTIN	PMB Helin Donovan, LLP
TX	AUSTIN	W Hamilton & Co., PLLC
TX	BAYTOWN	Edwards and Leathers PC
TX	BEAUMONT	FMW, P.C.
TX	BEAUMONT	Lawrence, Blackburn, Meek, Maxey & Co.
TX	BEAUMONT	Theobald, Demahy & Co., PC
TX	BELLAIRE	Briggs & Veselka, Co., P.C.
TX	CELESTE	Phillip V. George PLLC
TX	COLLEGE STATION	Seidel Schroeder
TX	CORPUS CHRISTI	Collier, Johnson & Woods, P.C.
TX	CORPUS CHRISTI	Flusche Van Beveren & Kilgore P. C.
TX	CORPUS CHRISTI	Park Fowler & Co., PLLC
TX	CORPUS CHRISTI	Tranbarger & Company, LLP
TX	DALLAS	Bonnie Siff CPA, PC
TX	DALLAS	Cantrell & Associates
TX	DALLAS	Goldin Peiser & Peiser, LLP
TX	DALLAS	Houlihan & Associates, P. C.
TX	DALLAS	House & Associates, P.C.

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ST	CITY	FIRM
TX	DALLAS	Howard, LLP
TX	DALLAS	Huselton, Morgan & Maulsby, P.C.
TX	DALLAS	Judd, Thomas, Smith & Company, CPA's, P. C.
TX	DALLAS	Kirkpatrick, Mathis & Brown, PLLC
TX	DALLAS	Lane Gorman Trubitt, LLC
TX	DALLAS	Lightfoot Guest Moore & Co., P. C.
TX	DALLAS	Malnory, McNeal and Company, PC
TX	DALLAS	McBee & Co
TX	DALLAS	McDonald and Simmons P.C.
TX	DALLAS	Meir and Meir, LLP
TX	DALLAS	Phillip C. May PC
TX	DALLAS	Ronald A. Wignall, P.C
TX	DALLAS	Salmon Sims Thomas & Associates, PLLC
TX	DALLAS	Saville, Dodgen & Company, P.L.L.C.
TX	DALLAS	Teague Marquess & Associates PC
TX	DALLAS	Turner Vedrenne & Howard PC
TX	DALLAS	Turner, Stone & Company, LLP
TX	DALLAS	Wagner, Eubank & Nichols LLP
TX	DALLAS	Weaver and Tidwell LLP
TX	DENISON	McClanahan and Holmes, LLP
TX	DENTON	Green & Miller, PC
TX	EDINBURG	ARNALDO GARZA JR., CPA
TX	EL PASO	A. Maurine Cox PC
TX	EL PASO	Bock & Associates, L.L.P.
TX	EL PASO	Gibson, Ruddock, Patterson LLC
TX	EL PASO	Lauterbach, Borschow & Company, P. C.
TX	EL PASO	Michael Arthur Petersen, CPA LLC
TX	EL PASO	Pena Briones McDaniel & Co PC
TX	EL PASO	Schmid, Broaddus, Nugent & Gano, P.C.
TX	EL PASO	Strickler & Prieto, LLP
TX	EL PASO	William Tippin & Company
TX	ENNIS	Yeldell, Wilson & Co., P.C.
TX	FLOWER MOUND	Steven C. Butler, CPA
TX	FORT WORTH	Kellogg and Kellogg, P.C.
TX	FORT WORTH	Stovall, Grandey & Allen, LLP
TX	FORT WORTH	Whitley Penn LLP
TX	FRIENDSWOOD	Wrinkle Gardner & Company PC
TX	GEORGETOWN	Brown Graham & Company PC
TX	GEORGETOWN	CD Bradshaw + Associates, PC
TX	HOUSTON	ABBM Group, Ltd LLP
TX	HOUSTON	Abercrombie & Associates, PC
TX	HOUSTON	ABIP, PC
TX	HOUSTON	Bentley, Bratcher & Associates, P.C.
TX	HOUSTON	Blazek & Vetterling
TX	HOUSTON	Calvetti Ferguson, P.C.
TX	HOUSTON	Calvin Martin & Co., PLLC
TX	HOUSTON	Canas, CPA, LLC
TX	HOUSTON	Cornelius, Stegent & Price LLP
TX	HOUSTON	DRDA PLLC

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ST	CITY	FIRM
TX	HOUSTON	EEPB, PC
TX	HOUSTON	Ferguson Camp Poll PC
TX	HOUSTON	Fitts, Roberts & Co., P.C.
TX	HOUSTON	Frierson, Solá, Simonton & Kutac, PLLC
TX	HOUSTON	GBH CPAs, PC
TX	HOUSTON	Green & McElreath CPAs PLLC
TX	HOUSTON	Ham, Langston & Brezina, LLP
TX	HOUSTON	Harper & Pearson Company, P.C.
TX	HOUSTON	Hein & Associates, LLP
TX	HOUSTON	Hess Hopkins Alexander, LLP
TX	HOUSTON	HRSS, LLP
TX	HOUSTON	L J Mosby, PC
TX	HOUSTON	Maxwell & Bain CPAs
TX	HOUSTON	McConnell & Jones LLP
TX	HOUSTON	Melton & Melton LLP
TX	HOUSTON	Miller Grossbard Advisors, LLP
TX	HOUSTON	Moore, Reichl & Baker, PC
TX	HOUSTON	Pannell Kerr Forster of Texas, P. C.
TX	HOUSTON	Riley & Company, PLLC
TX	HOUSTON	Robert D. Goldstein
TX	HOUSTON	Robertson & Robertson, PLLC
TX	HOUSTON	Svadlenak, See & Company, P. C.
TX	HOUSTON	Tange, Mann & Garza, P.C.
TX	HOUSTON	Weinstein Spira & Company, P. C.
TX	IRVING	Dance, Bigelow, Sharp & Co., LLP
TX	IRVING	Meredith & Associates
TX	IRIVING	R.C. Neal P.C.
TX	KATY	Lee E. Shafer, P.C.
TX	KERRVILLE	Davidson, Freedle, Espenhover & Overby, P.C.
TX	KERRVILLE	Massey, Itschner & Co., PC
TX	LONGVIEW	Curtis Blakely & Co., P. C.
TX	LUBBOCK	Bolinger, Segars, Gilbert & Moss, L.L.P.
TX	LUBBOCK	Robinson Burdette Martin Seright, L.L.P.
TX	LUFKIN	Axley & Rode LLP
TX	LUFKIN	Todd, Hamaker & Johnson, LLP
TX	MANSFIELD	Waters, Vollmering & Associates LLP
TX	MIDLAND	C. Marc Martin, CPA
TX	MIDLOTHIAN	PK & Associates, LLP
TX	NEW BRAUNFELS	Rick C. Reed & Company, PLLC
TX	ODESSA	Johnson, Miller & Co., CPA's, P. C.
TX	ODESSA	Randy Silhan, CPA
TX	PALESTINE	Bolton, Sullivan, Taylor & Weber, LLP
TX	PLANO	Cornwell Jackson, PLLC
TX	PLANO	Montgomery Coscia Greilich, LLP
TX	RICHARDSON	A&G, LLP
TX	RICHARDSON	Chapman, Hext & Co., P. C.
TX	RICHARDSON	Swalm & Associates, P.C.
TX	ROUND ROCK	Van Houten & Associates, PC
TX	SAN ANGELO	Armstrong, Backus & Co., L. L. P.

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ST	CITY	FIRM
TX	SAN ANTONIO	Akin, Doherty, Klein & Feuge, P.C.
TX	SAN ANTONIO	Fisher Herbst & Kemble PC
TX	SAN ANTONIO	Martinez, Rosario & Co., LLP
TX	SAN ANTONIO	Paul J. Fitzgerald P.C.
TX	SAN ANTONIO	Randy Walker & Co., P.C.
TX	SAN ANTONIO	Ridout, Barrett & Co., P. C.
TX	SAN ANTONIO	Schriver, Carmona & Company, PLLC
TX	SAN ANTONIO	Sol Schwartz & Associates P. C.
TX	SHERMAN	Adami, Lindsey & Company, L.L.P
TX	STAFFORD	Richard A Roome, PC
TX	SWEETWATER	Richard A. Bowman CPA
TX	SUGARLAND	Eyring, Leavitt and Draney, PLLC
TX	SUGARLAND	Morris, Ligon & Rodriguez, P. C.
TX	THE WOODLANDS	Seefeld Lawson Moeller LLP
TX	TEMPLE	Brockway, Gersbach, Franklin & Niemeier, P.C.
TX	TEXARKANA	Holliday, Lemons & Cox, P.C.
TX	TEXARKANA	Thomas and Thomas LLP
TX	TYLER	Acker & Company
TX	TYLER	Gollob Morgan Peddy PC
TX	TYLER	Henry & Peters, P.C.
TX	VICTORIA	Bumgardner, Morrison & Company, LLP
TX	VICTORIA	Goldman Hunt & Notz, LLP
TX	VICTORIA	Roloff, Hnatek and Co. LLP
TX	WACO	Jaynes, Reitmeier, Boyd & Therrell, P.C.
TX	WACO	Pattillo, Brown & Hill, LLP
TX	WICHITA FALLS	Freemon, Shapard & Story
TX	WICHITA FALLS	MWH Group, PC
UT	BOUNTIFUL	Hansen, Bradshaw, Malmrose & Erickson
UT	BOUNTIFUL	Shaw & Co., P.C.
UT	CENTERVILLE	Traveller & Company LLC
UT	LOGAN	Cook Martin Poulson, P.C.
UT	LOGAN	Jones Simkins LLC
UT	MURRAY	Shields & Company
UT	NORTH LOGAN	Allred Jackson, PC
UT	OREM	Squire & Company, PC
UT	PROVO	Gilbert & Stewart, CPA's, P. C.
UT	SALT LAKE CITY	Haynie & Co
UT	SALT LAKE CITY	Huber, Erickson & Bowman, LLC
UT	SALT LAKE CITY	JDGlenn & Associates, PC
UT	SALT LAKE CITY	Karren, Hendrix, Stagg, Allen & Company
UT	SALT LAKE CITY	Pinnock, Robbins, Posey, Richins, P. C.
UT	SALT LAKE CITY	Robison, Hill & Co. APC
UT	SALT LAKE CITY	Sorensen, Vance & Company, P.C.
UT	SALT LAKE CITY	Tanner LLC
UT	SALT LAKE CITY	WSRP, LLC
UT	SANDY	Larson & Company PC
VA	ALEXANDRIA	Kositzka, Wicks and Company
VA	ALEXANDRIA	Renner and Company CPA, PC
VA	ARLINGTON	Toole Katz & Roemersma, LLP

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ST	CITY	FIRM
VA	CENTREVILLE	Lindahl Associates PLLC
VA	CHARLOTTESVILLE	Hantzmon Wiebel LLP
VA	CHARLOTTESVILLE	Robinson, Farmer, Cox Associates
VA	CHARLOTTESVILLE	Thomas M. Hancher Ltd., A Professional Corporation
VA	CHESAPEAKE	Charles W. Snader P.C.
VA	COVINGTON	Persinger Company CPAs, Inc
VA	CULPEPER	Nicholas, Jones & Co., PLC
VA	DANVILLE	Harris, Harvey, Neal & Co., LLP
VA	DANVILLE	Snead, Williams & Mayhew, P.L.L.C
VA	FAIRFAX	Gurman & Company, PLLC
VA	FAIRFAX	Homes, Lowry, Horn & Johnson, Ltd.
VA	FAIRFAX	Burdette Smith & Bish, LLC
VA	FAIRFAX	Matthews, Carter & Boyce
VA	FAIRFAX	Thompson Greenspon
VA	FAIRFAX	Wegley Higginbotham & Associates P.L.C.
VA	FALLS CHURCH	Johnson Lambert LLP
VA	FALLS CHURCH	Murray, Jonson, White & Associates, Ltd., P.C.
VA	GLEN ALLEN	Keiter Stephens Hurst Gary & Shreaves, P.C.
VA	GLEN ALLEN	Martin, Dolan & Holton, Ltd.
VA	GLEN ALLEN	Steve Walls & Associates PLLC
VA	HENRICO	Meadows Urquhart Acree & Cook LLP
VA	HERNDON	Russell, Evans & Thompson PLLC
VA	LEESBURG	Updegrove, Combs & McDaniel, PLC
VA	LYNCHBURG	Brockman, Drinkard & Pennington, P. C.
VA	LYNCHBURG	Coley, Eubank & Company, P.C.
VA	LYNCHBURG	Davidson Doyle & Hilton, LLP
VA	MCLEAN	Hozik & Company, PLC
VA	MCLEAN	Kaiser Scherer & Schlegel, PLLC
VA	MCLEAN	Ross, Langan & McKendree, L.L.P.
VA	NEWPORT NEWS	A. Rohm, Smith, CPA, P.C.
VA	NEWPORT NEWS	Harry L. Fagan P.C.
VA	NORFOLK	Wall Einhorn & Chernitzer PC
VA	RESTON	Beta Solutions CPA, LLC
VA	RESTON	CST Group, CPAs, PC
VA	RESTON	Owings & Company, PLLC
VA	RESTON	RyanSharkey, LLP
VA	RICHMOND	Harris, Hardy & Johnstone, P. C.
VA	RICHMOND	Joyner, Kirkham, Keel & Robertson, P.C.
VA	RICHMOND	Mitchell, Wiggins & Company LLP
VA	RICHMOND	PBMares, LLP
VA	RICHMOND	VanHuss & Associates PLLC
VA	RICHMOND	Wells, Coleman & Co. LLP
VA	ROANOKE	Anderson & Reed, LLP
VA	ROANOKE	Brown, Edwards & Company, L. L. P.
VA	ROANOKE	Foti, Flynn, Lowen & Company, P.C.
VA	ROANOKE	King, Shores & Preston CPAs, LLC
VA	ROANOKE	N. Wesley Pughsley Jr. and Associates, CPA, PLC
VA	SALEM	John M Watkins, CPA
VA	SOUTH BOSTON	Corbin H. Pulliam

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ST	CITY	FIRM
VA	SOUTH HILL	Creedle, Jones and Alga, P.C.
VA	SUFFOLK	Boyce, Spady & Moore PLC
VA	VIENNA	Fitzgerald & Co., CPAs, P.C.
VA	VIRGINIA BEACH	Sherman, Spero, Safarino & Co., CPAs, P.C.
VA	VIRGINIA BEACH	Wynn & Hawkins, PC
VA	WINCHESTER	Yount, Hyde & Barbour, P.C.
VT	BENNINGTON	Love, Cody & Company, CPAs, P.C.
VT	BURLINGTON	Gallagher Flynn & Co LLP
VT	COLCHESTER	A. M. Peisch & Company LLP
VT	ESSEX JUNCTION	Bilodeau, Wells & Company, P. C.
VT	RUTLAND	O'Brien Shortle Reynolds & Sabotka, PC
VT	SOUTH BURLINGTON	Grippin, Donlan & Pinkham, PLC
VT	SOUTH BURLINGTON	McSoley McCoy & Co.
VT	ST ALBANY	Kittell Branagan & Sargent Inc.
WA	ABERDEEN	Aiken & Sanders, Inc. P. S.
WA	BELLEVUE	Berntson Porter & Company, PLLC
WA	BELLEVUE	Clark Nuber P.S.
WA	BELLEVUE	CPA Consulting, Inc. P.S.
WA	BELLEVUE	Forde Financial & Tax Inc.
WA	BELLEVUE	Gunning, Stenson & Price CPA, PS
WA	BELLEVUE	Hellam, Varon & Co., Inc P.S.
WA	BELLEVUE	Johnson & Shute, P.S.
WA	BELLEVUE	Peter Schilz & Co.
WA	BELLEVUE	Smith & DeKay, P. S.
WA	BELLEVUE	Sweeney Conrad, P. S.
WA	BELLINGHAM	VSH PLLC
WA	BOTHELL	Paulsen, Megaard & Co. PS
WA	BREMERTON	
WA	COVINGTON	Don A. Curtis & Associates PLLC
WA	FEDERAL WAY	Rhodes & Associates, PLLC
WA	FIRCREST	Johnson, Stone & Pagano, P.S.
WA	KENT	Shannon & Associates, LLP
WA	KIRKLAND	Newman Town, PLLC
WA	KIRKLAND	Rekdal Hopkins Howard, PS
WA	KIRKLAND	Visse & Company
WA	KIRKLAND	VWC, P.S.
WA	LIBERTY LAKE	Stauffer & Associates PLLC
WA	OLYMPIA	N.R. Smith and Associates, PS
WA	REDMOND	Clark Raymond & Company PLLC
WA	REDMOND	Hauser Jones & Sas, PLLC
WA	RICHLAND	Northwest CPA Group PLLC
WA	SEATTLE	Bader Martin, PS
WA	SEATTLE	Finney Neill & Co., PS
WA	SEATTLE	Hagen, Kurth, Perman & Co., PS
WA	SEATTLE	MKD CPAs PLLC
WA	SEATTLE	Moss Adams LLP
WA	SEATTLE	Peterson Sullivan LLP
WA	SEATTLE	Robert Loe & Associates
WA	SEATTLE	Tremper & Co, LLP

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ST	CITY	FIRM
WA	SPOKANE	Anastasi, Moore & Martin, PLLC
WA	SPOKANE	Decoria, Maichel & Teague PS
WA	SPOKANE	Dingus, Zarecor & Associates PLLC
WA	SPOKANE	HMA CPA, PS
WA	SPOKANE	Schoedel & Schoedel CPAS PLLC
WA	SPOKANE VALLEY	Goode CPA & Advisory Office PC
WA	TACOMA	Doty Beardsley Rosengren & Co. P.S.
WA	TACOMA	Dwyer, Pemberton & Coulson, PC
WA	VANCOUVER	Barrett & Company PLLC
WA	WENATCHEE	Cordell, Neher & Company PLLC
WA	YAKIMA	Petersen CPAs and Advisors, PLLC
WA	YAKIMA	Villbrandt Stark & Moorner, PLLC
WI	AMERY	Carlson Highland & Co., LLP
WI	APPLETON	Newman Town, PLLC
WI	BROOKFIELD	Dufek & Company, LLC
WI	BROOKFIELD	Freyberg, Hinkle, Ashland, Powers & Stowell, S.C.
WI	BROOKFIELD	Sitzberger, Hau & Company, S.C.
WI	BROOKFIELD	Vrakas CPAs + Advisors
WI	BROOKFIELD	Winter, Kloman, Moter & Repp, S.C.
WI	EAU CLAIRE	Bauman Associates, Ltd.
WI	GREEN BAY	Schenck SC
WI	KENOSHA	Tirabassi, Felland & Clark, LLC
WI	LA CROSSE	Engelson and Associates, Ltd.
WI	LA CROSSE	Hawkins Ash CPAs, LLP
WI	MADISON	Baker Tilly Virchow Krause, LLP
WI	MADISON	Smith & Gesteland LLP
WI	MADISON	SVA Certified Public Accountants, S.C.
WI	MADISON	Wegner CPAs, LLP
WI	MARINETTE	Unger & Walters, S.C.
WI	MENOMONEE FALLS	Sattell, Johnson, Appel & Co., S. C.
WI	MIDDLETON	Meicher CPAs, LLP
WI	MILWAUKEE	Coleman & Williams, Ltd.
WI	MILWAUKEE	Reilly, Penner & Benton LLP
WI	MILWAUKEE	Ritz Holman LLP
WI	MILWAUKEE	Scribner & Company, P.C.
WI	MILWAUKEE	Wipfli LLP
WI	OSHKOSH	Joann Noe Cross Consulting
WI	RACINE	Gordon J. Maier & Company, LLP
WI	REEDSBURG	MBE CPAs
WI	SHAWANO	KerberRose SC
WI	STEVENS POINT	Cherek, Pucci & Quick S. C.
WI	WAUKESHA	Chortek LLP
WV	CHARLESTON	Arnett Carbis Toothman LLP
WV	CHARLESTON	Gibbons & Kawash, A.C.
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	Harris, Hardin & Company, A.C.

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ST	CITY	FIRM
WV	HUNTINGTON	Hayflich Grigoraci PLLC
WV	HUNTINGTON	Somerville & Company, PLLC
WV	KINGSWOOD	Maloney & Associates, P.L.L.C.
WV	PARKERSBURG	McDonough, Eddy, Parsons & Baylous, A.C.
WV	WHEELING	Wilson, Kozicki, & Gwynn, PLLC
WV	WHEELING	Seachrist, Kennon & Marling, A.C.
WV	WHEELING	Zeno, Pockl, Lilly and Copeland, A.C.
WY	CASPER	Killmer & Associates, PC
WY	CASPER	Lenhart, Mason & Associates, LLC
WY	CASPER	Porter Muirhead Cornia & Howard
WY	CHEYENNE	McGee, Hearne & Paiz, LLP
WY	GILLETTE	Bennett, Weber & Hermstad, LLP