

AICPA – GAQC List by State as of July 21, 2017

ST	CITY	FIRM NAME
AK	ANCHORAGE	Altman, Rogers & Co.
AK	ANCHORAGE	Clay Tablet Accounting, LLC
AK	FAIRBANKS	Cook & Haugeberg LLC
AK	FAIRBANKS	Kohler, Schmitt & Hutchison, PC
AK	INDIAN	Lisa Taylor, CPA
AK	JUNEAU	Elgee Rehfeld Mertz LLC
AK	JUNEAU	State of Alaska-Division of Legislative Audit
AL	ANDALUSIA	Rabren Odom, Pierce & Hayes, P.C.
AL	ATHENS	CDPA, PC
AL	ATHENS	Johnson, Feigley, Newton & Brand, LLP
AL	AUBURN	Lovoy, Summerville & Shelton, LLC
AL	BAY MINETTE	Robertson, Andreoli and Covington, P.C.
AL	BIRMINGHAM	Banks, Finley, White & Co.
AL	BIRMINGHAM	Barfield, Murphy, Shank & Smith LLC
AL	BIRMINGHAM	Borland Benefield, P.C.
AL	BIRMINGHAM	Cork Hill & Company, LLC
AL	BIRMINGHAM	DiPiazza LaRocca Heeter & Co, LLC
AL	BIRMINGHAM	Henderson & DeJohn, LLC
AL	BIRMINGHAM	MPK Group, P.C.
AL	BIRMINGHAM	Tim Clark & Associates, PC
AL	CULLMAN	Segroves & Brewer, PC
AL	DECATUR	Byrd, Smalley, Evans & Adams, P.C.
AL	DECATUR	Tucker, Scott & Wates, LLC
AL	ENTERPRISE	Brunson, Wilkerson, Bowden & Associates, P.C.
AL	ENTERPRISE	Carr Riggs & Ingram L.L.C.
AL	FAIRHOPE	Hartmann Blackmon & Kilgore P. C.
AL	HEADLAND	James Q. Whitehead CPA, Inc
AL	HOOVER	Kellum Wilson & Associates P.C.
AL	HUNTSVILLE	Dyer & Smith, LLC
AL	HUNTSVILLE	Anglin Reichmann Snellgrove & Armstrong, P.C.
AL	HUNTSVILLE	MDA Professional Group, P.C.
AL	MOBILE	McNorton Ishee & Jones, 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	MONGTOMERY	Bern Butler Capilouto & Massey PC
AL	RAINBOW CITY	Cone & Smith, P. C.
AL	RAINBOW CITY	Gerald G. Pentecost, Jr., CPA
AL	RED BAY	The Sparks CPA Firm PC

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AL	ROBERTSDALE	Gruenloh & Associates
AL	TUSCALOOSA	Harbin & Stough PC
AL	TUSCALOOSA	Morrison & Smith, LLP
AR	BATESVILLE	Hughes, Welch & Milligan, Ltd.
AR	BENTON	Yoakum, Lovell & Co.
AR	BERRYVILLE	The Killingsworth Firm CPA, PLLC
AR	BLYTHEVILLE	Thomas, Speight & Noble, P. A.
AR	CONWAY	Robert Gregory Schichtl II
AR	EL DORADO	Emrich & Scroggins LLP
AR	FAYETTEVILLE	Frost, LLP
AR	FORT SMITH	Beall Barclay & Company, PLC
AR	FORT SMITH	Przybysz & Associates, CPAs, P.C.
AR	HARRISON	Porterfield & Company CPA, PLLC
AR	HOT SPRINGS	Jordan, Woosley, Crone & Keaton, Ltd.
AR	JONESBORO	Goad & Company, PLLC
AR	LITTLE ROCK	Arkansas Division of Legislative Audit
AR	LITTLE ROCK	Bell Foster Johnson & Watkins, LLP
AR	LITTLE ROCK	Howland & Norris CPAs
AR	LITTLE ROCK	Hudson Cisne & Co. LLP
AR	LITTLE ROCK	L Cotton Thomas & Co
AR	LITTLE ROCK	Little, Shaneyfelt, Marshall & Co.
AR	LITTLE ROCK	McIlroy, Keen, Goodman, LLP
AR	LITTLE ROCK	Ramsey Eddington CPA, PA
AR	LITTLE ROCK	Schwartz, Scruggs & Ridge CPAs
AR	LITTLE ROCK	Scruggs Ridge & Company CPAs
AR	MOUNTAIN HOME	Ballard & Company, Ltd.
AR	NEWPORT	Whitmire, Robinson & Co., CPA
AR	NORTH LITTLE ROCK	Bell & Company, P. A.
AR	SEARCY	Hamilton, Cherry, Spradlin & Mandrell, Ltd.
AR	VAN BUREN	Hubbs, Belcher and Company CPA's
AR	WHITE HALL	Jack Chami, CPA PLLC
AZ	AVONDALE	Priscilla A. Chesler, CPA, PC
AZ	COTTONWOOD	Dorothy Reinert, CPA, PLLC
AZ	GILBERT	Brett V. Backlund, CPA, PC
AZ	GLENDALE	Saunders Company, Ltd
AZ	KINGMAN	Eugene W. Newman, CPA
AZ	MESA	Dobridge & Company PC
AZ	MESA	Rob Paull, CPA, PC
AZ	NEWPORT	Whitmire, Robinson & Co., CPA
AZ	PHOENIX	Ball & McGraw, PC
AZ	PHOENIX	Fester & Chapman, P.C.

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AZ	PHOENIX	Grass, Coffey & Scharlau, CPAs
AZ	PHOENIX	Heidenreich & Heidenreich, CPAs PLLC
AZ	PHOENIX	John C. Todd II P.C.
AZ	PHOENIX	Lumbard & Associates P.L.L.C.
AZ	PHOENIX	Mukai, Greenlee & Company, P. C.
AZ	PHOENIX	Tomisato PC
AZ	PHOENIX	Walker & Armstrong, LLP
AZ	PRESCOTT	Alyx Cohan CPA PC
AZ	PRESCOTT	Schutte & Hilgendorf PLLC
AZ	SCOTTSDALE	Henry & Horne, LLP
AZ	SCOTTSDALE	Stephen F. Ward, CPA, P.C
AZ	TEMPE	Samuel N. Delgado CPA, PLLC
AZ	TUCSON	BeachFleischman PC
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	K.W. Mueller P.C.
AZ	TUCSON	Keegan, Linscott & Kenon, P.C.
AZ	TUCSON	Ludwig Klewer & Co. PLLC
AZ	TUCSON	S. E. Clark & Company, P.C.
CA	ARCADIA	HKG, LLP
CA	ATASCADERO	Kenneth J. Filipponi
CA	BAKERSFIELD	Brown Armstrong Accountancy Corporation
CA	BAKERSFIELD	Daniells Phillips Vaughan & Bock
CA	BREA	Frazer, LLP
CA	BREA	Lance, Soll & Lunghard, LLP
CA	BURBANK	Turner Warren Hwang & Conrad A. C.
CA	BURLINGAME	Tang & Lee, LLP
CA	CALABASAS	Vasin, Heyn & Company
CA	CHICO	Kcoe Isom, LLP
CA	CHICO	Tittle & Company, LLP
CA	CHINO HILLS	Lopez and Company LLP
CA	CITRUS HEIGHTS	Robert W. Johnson An Accountancy Corporation
CA	CLOVIS	Kaku & Mersino, LLP CPAs
CA	CLOVIS	Price Paige & Company
CA	CLOVIS	Sampson, Sampson & Patterson LLP
CA	CONCORD	KPM Accounting & Management Solutions
CA	COSTA MESA	KMJ Corbin & Company LLP
CA	DAVIS	Newman Associates
CA	DUBLIN	JJACPA, Inc.

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ST	CITY	FIRM NAME
CA	EL SEGUNDO	Lawrence R. Mitchell & Company
CA	ENCINO	Rose, Snyder & Jacobs LLP
CA	ESCONDIDO	Joyce E. Rethmeier
CA	EUREKA	Hunter, Hunter & Hunt, LLP
CA	FOUNTAIN VALLEY	Olmsted & Associates Accountancy Corporation
CA	FRESNO	Baerg & Associates, Certified Public Accountants
CA	FRESNO	Borchardt, Corona & Faeth
CA	FRESNO	Moore, Grider & Company
CA	FRESNO	Roland Roos & Company
CA	GRANADA HILLS	Farber Hass Hurley LLP
CA	GRAND TERRACE	Smith Marion & Co., LLP
CA	GRASS VALLEY	Scinto Graziano, LLP
CA	HOLLISTER	Grace & Associates
CA	IRVINE	Davis Farr LLP
CA	IRVINE	G Rowland, CPA & Associates AAC
CA	IRVINE	Link, Murrel & Company, LLP
CA	IRVINE	The Pun Group, LLP
CA	IRVINE	Thoerner & Toma
CA	IRVINE	White Nelson Diehl Evans LLP
CA	KINGSBURG	Nelson & Assoc
CA	LAKE FOREST	Almich & Associates
CA	LAKEPORT	Robertson & Associates, CPAs
CA	LARKSPUR	Perotti & Carrade
CA	LARKSPUR	Wilson Markle Stuckey Hardesty & Bott
CA	LINCOLN	Jensen Smith Certified Public Accountants
CA	LINCOLN	Michelle M. Hanson, CPA
CA	LONG BEACH	Guzman & Gray's CPAs
CA	LONG BEACH	Rossi LLP
CA	LONG BEACH	Windes, Inc.
CA	LOS ANGELES	DANNY B. REYES, CPA
CA	LOS ANGELES	Elizabeth Tractenberg
CA	LOS ANGELES	Green Hasson & Janks LLP
CA	LOS ANGELES	MJF & Associates, APC
CA	LOS ANGELES	NSBN LLP
CA	LOS ANGELES	SingerLewak LLP
CA	LOS ANGELES	Simpson & Simpson CPAs
CA	LOS ANGELES	The Ozurovich Group, Inc.
CA	LOS ANGELES	Vasquez & Company, LLP
CA	LOS ANGELES	Willing and Moser
CA	MCKINLEYVILLE	Jackson & Eklund, Accountancy Corporation
CA	MURRIETA	Nigro Nigro & White, PC

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CA	NAPA	Coughlan Napa CPA Company, Inc.
CA	NEWPORT BEACH	LTSP, Inc.
CA	NEWPORT BEACH	Squar Milner, LLP
CA	NOVATO	Randolph Scott & Company CPAs Inc.
CA	OAKLAND	Haile Girma & Co.
CA	OAKLAND	Iryna Accountancy Corporation
CA	OAKLAND	Michael R Blanks CPA Accountancy Corporation
CA	OAKLAND	Noe and Company
CA	OAKLAND	Williams Adley & Co-CA LLP
CA	ONTARIO	Suchan & Associates, An Accountancy Corporation
CA	PARADISE	Matthews, Hutton & Warren
CA	PALM DESERT	Oscar G. Armijo, CPA
CA	PASADENA	Harrington Group, CPAs, LLP
CA	PASADENA	Martin Werbelow LLP
CA	PLACENTIA	Sinambal & Reyes, Certified Public Accountants Inc.
CA	PLEASANT HILL	Maze & Associates Accountancy Corporation
CA	PLEASANTON	Karlsson & Lane, Accountancy Corporation
CA	RANCHO CUCAMONGA	GYL Decauwer, CPA's
CA	RANCHO CUCAMONGA	Robert T. Dennis, CPA
CA	RANCHO CUCAMONGA	Vavrinek, Trine, Day & Co., LLP
CA	REDLANDS	Eadie and Payne LLP
CA	REDLANDS	Perry M. Henderson
CA	REDLANDS	Powell & Spafford, Inc.
CA	RICHMOND	James P. Richardson CPA, Inc an AC
CA	RIVERSIDE	Teaman, Ramirez & Smith, Inc.
CA	ROSEVILLE	Campbell Taylor & Company
CA	ROSEVILLE	Nicholson & Olson
CA	ROSEVILLE	PCC, LLP
CA	SACRAMENTO	Chavez, Silva & Company
CA	SACRAMENTO	Damore, Hamric & Schneider, Inc.
CA	SACRAMENTO	Gilbert Associates, Inc.
CA	SACRAMENTO	Goodell Porter Sanchez & Bright LLP
CA	SACRAMENTO	Grant Bennett Associates, A. P. C.
CA	SACRAMENTO	John Waddell & Co., CPAs
CA	SACRAMENTO	Macias Gini & O'Connell LLP
CA	SACRAMENTO	Mann, Urrutia, Nelson, CPA's & Associates, LLP
CA	SACRAMENTO	Richardson & Company, LLP
CA	SACRAMENTO	Schwartz Platz & Associates
CA	SACRAMENTO	State Controller's Office – Div. of Audits
CA	SALINAS	Hayashi & Wayland Accounting & Consulting
CA	SALINAS	McGilloway, Ray, Brown & Kaufman Accountants and Consultants

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CA	SAN BERNARDINO	Kennedy & Kennedy
CA	SAN BERNARDINO	Rogers, Anderson, Malody & Scott, LLP
CA	SAN DIEGO	Dickerson Rix and Company LLP
CA	SAN DIEGO	Harshwal & Company LLP
CA	SAN DIEGO	Leaf and Cole LLP
CA	SAN DIEGO	Sonnenberg & Company, CPAs, A Professional Corporation
CA	SAN DIEGO	West, Rhode & Roberts
CA	SAN DIEGO	Wilson & Associates CPAs
CA	SAN FRANCISCO	Burr Pilger Mayer, Inc.
CA	SAN FRANCISCO	Chek Tan & Company
CA	SAN FRANCISCO	Hood & Strong LLP
CA	SAN FRANCISCO	Lindquist, von Husen & Joyce LLP
CA	SAN FRANCISCO	SD Mayer & Associates, LLP
CA	SAN JOSE	Abbott, Stringham & Lynch
CA	SAN JOSE	Chavan & Associates LLP
CA	SAN JOSE	Chiang, Hammon & Company
CA	SAN JOSE	Petrinovich Pugh & Company, LLP
CA	SAN JOSE	Robert Lee & Associates, LLP
CA	SAN LUIS OBISPO	Caliber Audit & Attest, LLP
CA	SAN LUIS OBISPO	Glenn Burdette Attest Corporation
CA	SAN MATEO	Gilmore & Associates
CA	SAN MATEO	Vocker, Kristofferson and Co.
CA	SAN RAFAEL	Doran & Associates
CA	SAN RAMON	Armanino LLP
CA	SANTA ROSA	Carolyn A. Mayes CPA
CA	SANTA ROSA	Dillwood Burkel & Millar, LLP
CA	SANTA ROSA	Goranson and Associates, Inc.
CA	SANTA ROSA	Mark R. McDonell
CA	SANTA ROSA	Terry E. Krieg, CPA
CA	SIMI VALLEY	John F. Georger Jr CPA
CA	STOCKTON	David E. Vaughn, CPA
CA	STOCKTON	Schwartz, Giannini, Lantsberger & Adamson, A. C.
CA	TARZANA	Frith-Smith & Archibald, LLP
CA	TUSTIN	Francis J. Keenan
CA	VALENCIA	KKAJ, LLP
CA	VENTURA	Fanning & Karrh
CA	VENTURA	Poindexter and Company
CA	VICTORVILLE	Messner & Hadley, LLP
CA	VISALIA	M. Green and Company LLP
CA	WALNUT CREEK	Bong Hillberg Lewis Fischesser LLP
CA	WATONGA	William K. Gauer CPA

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ST	CITY	FIRM NAME
CA	WATSONVILLE	Hutchinson and Bloodgood, LLP
CA	WATSONVILLE	John J. Teuteberg, CPA
CA	WILLOWS	Roy R. Seiler, CPA
CO	ALAMOSA	Wall Smith Bateman and Associates Inc.
CO	ASPEN	Reese Henry & Company, Inc.
CO	AVON	McMahan and Associates, L.L.C.
CO	BRIGHTON	Felis & Company, P.C.
CO	CEDAREEDGE	Blair and Associates, P.C.
CO	CENTENNIAL	Crady, Puca & Associates
CO	CENTENNIAL	Michael Sczekan & Co., P. C.
CO	COLORADO SPRINGS	BiggsKofford, P.C.
CO	COLORADO SPRINGS	Hoelting & Company, Inc.
CO	COLORADO SPRINGS	Osborne, Parsons & Rosacker, LLP
CO	DENVER	Anton Collins Mitchell LLP
CO	DENVER	EKS& LLLP
CO	DENVER	John Cutler & Associates, LLC
CO	DENVER	Kundinger, Corder & Engle, P. C.
CO	DENVER	Poysti & Adams, LLC
CO	ENGLEWOOD	Holscher Mayberry & Company LLC
CO	ENGLEWOOD	JDS Professional Group, CPA's, Consultants & Advisors
CO	ENGLEWOOD	Richey, May & Co., LLP
CO	EVERGREEN	Hamblin and Associates, LLC
CO	GRAND JUNCTION	Beckstead & Co., LLC
CO	GRAND JUNCTION	Chadwick, Steinkirchner, Davis & Co., P.C.
CO	GRAND JUNCTION	Dalby, Wendland & Co., P.C.
CO	GREELEY	Anderson & Whitney, P.C.
CO	GREENWOOD VILLAGE	Swanhorst & Company LLC
CO	GREENWOOD VILLAGE	Terry & Company P.C.
CO	GREENWOOD VILLAGE	Yanari Watson McGaughey PC
CO	LAKESWOOD	Barnes Griggs & Associates P.C.
CO	LAKESWOOD	Stratagem PC
CO	LAMAR	R Farmer, LLC
CO	PUEBLO	McPherson, Breyfogle, Daveline & Goodrich, PC
CO	TRINIDAD	Dixon, Waller & Co., Inc.
CO	WHEAT RIDGE	Wilson Downing Group, LLC
CT	ARSONIA	Michaud Accavallo Woodbridge & Cusano, LLC
CT	BRANFORD	Solakian & Company LLC
CT	BRIDGEPORT	Friedberg, Smith & Co., P.C.
CT	BRIDGEWATER	Sandra E. Welwood, LLC
CT	BRISTOL	Maletta & Company
CT	ENFIELD	Accounting & Auditing Services LLC

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ST	CITY	FIRM NAME
CT	GLASTONBURY	Mahoney Sabol & Co., LLP
CT	GROTON	Hoyt, Filippetti & Malaghan, LLC
CT	HARTFORD	PriceWaterhouseCoopers LLP
CT	MIDDLETOWN	Guilmartin, DiPiro & Sokolowski, LLC
CT	NEW HAVEN	Beers, Hamerman, Cohen & Burger, P.C.
CT	NEWTOWN	Nanavaty & Nanavaty & Davenport, LLP
CT	NORTH HAVEN	Kircaldie, Randall & McNab LLC
CT	NORTH HAVEN	Pikaart Visconti & Assoc, PC
CT	NORTH HAVEN	Seward and Monde
CT	SHELTON	Apicella, Testa & Company, P.C.
CT	SOUTH WINDOR	Henry, Raymond & Thompson, LLC
CT	WATERBURY	Zackin, Zimyeski, Sullivan, CPAs, LLC
CT	WEST HARTFORD	Blum Shapiro & Company PC
CT	WETHERSFIELD	Hallisey & D'Agostino
CT	WINSTED	King, King & Associates, P.C.
CT	WOODBIDGE	Bailey, Moore, Glazer, Schaefer & Proto, LLP
DC	WASHINGTON	Bert Smith & Co.
DC	WASHINGTON	F. S. Taylor & Associates, P. C.
DC	WASHINGTON	Raffa P.C.
DC	WASHINGTON	Samson T. A. and Associates, PLLC
DC	WASHINGTON	Tate & Tryon
DC	WASHINGTON	Walker & Co., LLP
DE	DOVER	Faw, Casson & Co., LLP
DE	DOVER	State of Delaware - Office of Auditors of Accounts
DE	NEW CASTLE	Rowland, Johnson & Company, P.A.
DE	NEWARK	Santora CPA Group
DE	NEWARK	Whisman, Giordano & Associates, LLC
DE	WILMINGTON	Barbacane, Thornton & Company LLP
DE	WILMINGTON	Belfint, Lyons & Shuman, PA
DE	WILMINGTON	Gunnip & Company
DE	WILMINGTON	Master, Sidlow & Associates, P.A.
DE	WILMINGTON	Wheeler, Wolfenden & Dwares, PA
FL	ALTAMONTE SPRINGS	Schafer, Tschopp, Whitcomb, Mitchell and Sheridan, LLP
FL	BOCA RATON	Daszkal Bolton LLP
FL	BOCA RATON	Grau & Associates
FL	BOCA RATON	Morrison, Brown, Argiz & Farra, LLC
FL	BRADENTON	Christopher, Smith, Leonard, Bristow & Stanell, P.A
FL	CLEARWATER	PDR Certified Public Accountants
FL	CLEARWATER	Spoor Bunch Franz
FL	CLEARWATER	PDR Certified Public Accountants
FL	CORAL GABLES	Alberni Caballero & Fierman, LLP

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FL	CORAL GABLES	HLB Gravier, LLP
FL	CORAL GABLES	Verdeja, De Armas & Trujillo, LLP
FL	CORAL GABLES	Vizcaino Zomerfeld, LLP
FL	CRAWFORDVILLE	Taylor Accounting, LLC.
FL	DAYTONA BEACH	James Moore & Co., P. L.
FL	DEBARY	Malcolm Johnson & Co., PA
FL	DESTIN	O'Sullivan Creel, LLP
FL	DUNEDIN	Davidson, Jamieson & Cristini, PL
FL	FT LAUDERDALE	Anthony Brunson PA
FL	FT LAUDERDALE	Keefe, McCullough & Co., LLP
FL	FT LAUDERDALE	Sullivan & Fengler
FL	FT PIERCE	Berger, Toombs, Elam, Gaines & Frank, CPA's PL
FL	FT MYERS	Myers, Brettholtz & Company, P. A.
FL	FT MYERS	Tuscan & Company P. A.
FL	GAINESVILLE	Kattell and Company P.L.
FL	GAINESVILLE	Purvis, Gray and Company
FL	HOLLYWOOD	Brunt, Sweeney, Matz, P.A., CPA's
FL	HOLLYWOOD	HCT of South Florida
FL	HOLLYWOOD	Infante & Company
FL	HOLLYWOOD	S. Davis & Associates, P.A.
FL	HOLLYWOOD	Superstein & Superstein P.A.
FL	HOLLYWOOD	Thomas & Company, CPA, P.A
FL	HOMESTEAD	Y J Michel & Associates, P.A.
FL	INVERNESS	Wardlow & Cash, P.A.
FL	JACKSONVILLE	Howard & Company, CPAs, PA
FL	JASPER	Kenneth M. Daniels CPA PA
FL	LAKELAND	Baylis & Company PA CPAs
FL	LAKELAND	Brynjulfson CPA, P.A.
FL	LAKELAND	David R. Ramos CPA
FL	LARGO	Dennis H. Cook CPA
FL	LAUDERHILL	Cynthia Borders - Byrd, CPA LLC
FL	MELBOURNE	Berman, Hopkins, Wright & LaHam, CPAs & Associates, LLP
FL	MIAMI	GLSC & Company PLLC
FL	MIAMI	Kaufman Rossin & Co.
FL	MIAMI	MarcumRachlin, a division of Marcum LLP
FL	MIAMI	Pinchasik Yelen Muskat Stein, LLC
FL	MIAMI	Sharpp and Company, PA
FL	MIAMI	Sotolongo & Associates, P.A.
FL	MIAMI	TriMerge Consulting Group, PA
FL	MIAMI LAKES	Moore Stephens Lovelace, P.A.
FL	MIRAMAR	BAS Partners LLC

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FL	MOUNT DORA	Silbernagel and Burroughs, PA
FL	MOUNT DORA	Thomas E. Singleton, CPA, LLC
FL	NAPLES	Phillips Harvey Group, P.A.
FL	OCALA	Duggan Joiner & Company
FL	ORANGE PARK	Dufresne & Associates, CPA, PA
FL	ORLANDO	Batts Morrison Wales & Lee, P.A.
FL	ORLANDO	Davis, Grim and Company, P.A
FL	ORLANDO	Grennan Fender McCrady Hess & Poparad LLP
FL	ORLANDO	Holland & Reilly
FL	ORLANDO	McDermitt Davis & Company, LLC
FL	ORLANDO	Neuner, Davidson, Cooley & Rapp, LLC
FL	PEMBROKE PINES	Cassells & Associates, CPA, PA
FL	PENSACOLA	Carlson & Company, Chartered
FL	PENSACOLA	Saltmarsh, Cleaveland & Gund, P.A.
FL	PLANTATION	Bellows Associates, PA
FL	PLANTATION	Horkey & Associates, P. A.
FL	PORT CHARLOTTE	Dees & Dees CPA PA
FL	QUINCY	Moran & Smith LLP
FL	QUINCY	Moran & Smith LLP
FL	RIVIERA BEACH	William Washington, CPA
FL	SAINT PETERSBURG	Gregory, Sharer & Stuart, P.A.
FL	SARASOTA	Kerkering, Barberio & Co.
FL	SOUTH DAYTONA	Moats & Associates, Certified Public Accountants
FL	TALLAHASSEE	Carroll and Company
FL	TALLAHASSEE	State of Florida – Auditor General
FL	TALLAHASSEE	Thomas Howell Ferguson P.A.
FL	TALLAHASSEE	Thomson Brock Luger & Company PLC
FL	TAMARAC	Dave V. John, LLC
FL	TAMPA	Dearolf & Mereness LLP
FL	TAMPA	King & Walker CPAs PL
FL	TAMPA	Lovett & Company, CPAs, PA
FL	TAMPA	Reeder & Associates, PA
FL	TAMPA	Rivero, Gordimer & Company, P.A.
FL	THE VILLAGES	William V. Allen, Jr
FL	WEST PALM BEACH	Caler, Donten, Levine, Cohen, Porter & Veil, P.A.
FL	WEST PALM BEACH	Michael C. Becker & Co.
FL	WEST PALM BEACH	Nowlen, Holt & Miner, P.A.
FL	WEST PALM BEACH	Templeton & Company, LLP
FL	WINTER PARK	BKHM, P.A.
FL	WINTER PARK	Moss, Krusick & Associates, LLC
FL	ZEPHYR HILLS	Baggett, Reutimann & Associates, CPAs PA

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ST	CITY	FIRM NAME
GA	ALBANY	Clenney, Powell & Rentz
GA	ALBANY	Draffin & Tucker, LLP
GA	ALPHARETTA	Brown & Associates, P. C.
GA	AMERICUS	Chambliss, Sheppard, Roland and Associates LLP
GA	AMERICUS	Herbert Allen CPA
GA	ATLANTA	Alan L. Grothe, CPA, LLC
GA	ATLANTA	Brooks, McGinnis & Co., LLC
GA	ATLANTA	Frazier & Deeter, LLC
GA	ATLANTA	Georgia Department of Audits and Accounts
GA	ATLANTA	James Dykhouse, CPA
GA	ATLANTA	Jones and Kolb
GA	ATLANTA	Mauldin & Jenkins, LLC
GA	ATLANTA	Tomkiewicz Wright LLC
GA	ATLANTA	Windham Brannon PC
GA	AUGUSTA	Serotta, Maddocks, Evans & Co.
GA	BLACKSHEAR	Earl A. Lawson
GA	CANTON	Murphy & McInvale, CPA's, PC
GA	COLUMBUS	Albright Fortenberry & Ninas LLP
GA	COLUMBUS	Robinson Grimes & Company PC
GA	DALTON	Estes & Williams
GA	DECATUR	Clausell & Associates
GA	DECATUR	Jean Sickles CPA
GA	DONALSONVILLE	Burke, Worsham & Harrell, LLC
GA	DUBLIN	Nichols, Cauley & Associates, LLC
GA	EASTMAN	H. Frank Erwin Jr., PC
GA	EASTMAN	Kimmons, Harmon, & Co.
GA	GAINESVILLE	Alexander, Almand & Bangs, LLP
GA	GAINESVILLE	Bates, Carter & Co, LLP
GA	GAINESVILLE	Rushton & Company LLC
GA	GAINESVILLE	Walker, Pierce & Tuck CPAs PC
GA	HIRAM	D. Lynn Caswell
GA	FAYETTEVILLE	Malcolm W. Hughes
GA	LAGRANGE	J. K. Boatwright & Co., P.C.
GA	LAWRENCEVILLE	Rector & Reeder PC
GA	LAWRENCEVILLE	T. Wayne Owens & Associates, PC
GA	LOGANVILLE	James E. Kinkead P.C.
GA	MACON	Butler, Williams & Wyche, LLP
GA	MACON	Clifton Lipford Hardison & Parker LLC
GA	MACON	McNair, McLemore, Middlebrooks & Co., LLC
GA	MANCHESTER	AJK, LLC
GA	MARIETTA	C Douglas Erwin Jr., CPA

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ST	CITY	FIRM NAME
GA	MARIETTA	Sammy K. Lee P.S.C.
GA	MCRAE	Hilliard & Milton LLC
GA	NEWNAN	Tidwell Group, LLC
GA	NORCROSS	Fricke & Associates, P.C.
GA	RICHLAND	Kim Kimmel
GA	ROME	RL Jennings & Associates
GA	SAVANNAH	Caines Hodges & Company, P.C.
GA	SAVANNAH	Karp, Ronning & Tindol, PC
GA	SAVANNAH	TJS Deemer Dana LLP
GA	STATESBORO	Denmark & Brown, P. C.
GA	STONE MOUNTAIN	Rector & Moffitt
GA	THOMASVILLE	Simmons, Mills & Simmons PC
GA	TRION	Chrysan Thomas CPA, PC
GA	VALDOSTA	Fowler, Holley, Rambo & Stalvey, P.C.
GA	VALDOSTA	Valenti, Rackley & Associates, LLC
GA	WINDER	Hawkins & McNair, CPA's
HI	HILO	Carbonaro CPAs & Management Group
HI	HONOLULU	Accuity LLP
HI	HONOLULU	CW Associates, A Hawaii Certified Public Accounting Corporation
HI	HONOLULU	James D. Jennings, CPA's Inc.
HI	HONOLULU	Jay Miyaki, CPA, LLC
HI	HONOLULU	KKDLY LLC
HI	HONOLULU	N&K CPAs, Inc.
HI	HONOLULU	Verity Certified Public Accountants
HI	HONOLULU	Wikoff Combs & Co., LLC
HI	WAILUKU	Kawahara & Company, CPAs, LLC
IA	AMES	Cline DeVries & Allen LLP
IA	BURLINGTON	CPA Associates, PC
IA	CHARLES CITY	Kronlage & Olson PC
IA	DECORAH	Hacker Nelson & Co. P. C.
IA	DENVER	Keith Oltrogge CPA, P.C.
IA	DES MOINES	Gardiner Thomsen
IA	DES MOINES	Office of Auditor of State – State of Iowa
IA	DES MOINES	Pittman & Company, LLP
IA	DUBUQUE	Honkamp Krueger & Co., P. C.
IA	HUMBOLDT	T.P. Anderson Company PC
IA	LE MARS	Williams & Company, P.C.
IA	ROCK VALLEY	Van Bruggen & Vande Vegte, P.C.
IA	SIoux CITY	Henjes, Conner & Williams P.C.
IA	OSKALOOSA	TD&T CPAs and Advisors
IA	PELLA	Van Maanen, Sietstra, Meyer & Nikkel, PC

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ST	CITY	FIRM NAME
IA	WEST DES MOINES	Brooks Lodden, P. C.
IA	WEST DES MOINES	LWBJ, LLP
IA	WEST DES MOINES	McGowen, Hurst, Clark & Smith, P.C.
ID	BOISE	Leavitt, Christensen & Co, PLLC
ID	BOISE	Legislative Services Office - Audit
ID	BOISE	Pulliam & Associates, Chartered
ID	BURLEY	Evans, Poulsen & Catmull P.A.
ID	COEUR D'ALENE	Gourley & Associates CPAs, PC
ID	COEUR D'ALENE	Magnuson, McHugh & Company PA
ID	HOMEDALE	Bowen Parker Day CPAs PLLC
ID	IDAHO FALLS	Rudd & Company PLLC
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, P.A.
ID	NAMPA	Bailey & Co CPA's
ID	NAMPA	Millington Zwygart CPAs, PLLC
ID	POCATELLO	Deaton & Company Chartered
ID	POST FALLS	Anderson Bros. CPA's, P. A.
ID	RUPERT	Condie, Stoker & Associates
ID	SANDPOINT	Williams & Parsons, PC, CPA
ID	SAINT MARIES	Warren N. Erickson CPA, PS
IL	AURORA	Klein Hall CPA's LLC
IL	BELLEVILLE	Richard J. Breslin
IL	BLOOMINGTON	Striegel, Knobloch & Co LLC
IL	BUFFALO GROVE	Picker & Associates, LLC
IL	CALUMET CITY	John Kasperek Co., Inc.
IL	CARMI	Botsch and Associates, CPA's LLC
IL	CHAMPAIGN	Martin, Hood, Friese & Associates, LLC
IL	CHICAGO	Adelfia LLC
IL	CHICAGO	Benford Brown & Associates, LLC
IL	CHICAGO	Desmond & Ahern, Ltd
IL	CHICAGO	E.C. Ortiz & Co. LLP
IL	CHICAGO	ICL LLC
IL	CHICAGO	Legacy Professionals LLP
IL	CHICAGO	Lopez & Co., CPAs Ltd
IL	CHICAGO	Odell Hicks & Company, LLC
IL	CHICAGO	Omotosho & Associates CPAs LLC
IL	CHICAGO	Ostrow Reisin Berk & Abrams, Ltd.
IL	CHICAGO	Prado & Renteria CPAs, Prof. Corp.

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ST	CITY	FIRM NAME
IL	CHICAGO	Washington, Pittman & McKeever, LLC
IL	CHICAGO HEIGHTS	GW & Associates, P.C.
IL	COLUMBIA	Schorb & Schmersahl, LLC
IL	CRYSTAL LAKE	Miller Verchota, Inc
IL	DANVILLE	Edward J. Ryan, CPA
IL	DARIEN	Knutte & Associates P. C.
IL	DECATUR	May, Cocagne & King, P.C.
IL	DECATUR	Pamela J. Simpson
IL	DEERFIELD	Kessler, Orlean, Silver & Company, P.C.
IL	DEERFIELD	Mann, Weitz & Associates, LLC
IL	DEERFIELD	Miller, Cooper & Co., Ltd.
IL	DEERFIELD	Warady & Davis LLP
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 VILLAGE	Porte Brown LLC
IL	EVANSTON	Marlow C. Hunter P.C.
IL	GODFREY	Hughes, Cameron & Company, LLC
IL	GROVE COOK	Picker & Associates, LLC
IL	GURNEE	Milburn Cain & Co.
IL	HOOPESTON	Russell Leigh & Associates
IL	JOLIET	Wermer, Rogers, Doran & Ruzon LLC
IL	FRANKFORT	Cygan Hayes, LTD
IL	LINCOLN	J. M. Abbott & Associates, Ltd.
IL	LINCOLNSHIRE	Manning, Silverman & Co.
IL	MARION	Cindy A. Bobell
IL	MARION	Hudgens & Meyer, LLC
IL	MATTOON	Doehring, Winders & Co. LLP
IL	MCHENRY	Eder, Casella & Co., PC
IL	MONMOUTH	Cavanaugh, Davies, Blackman & Cramblet
IL	MORRIS	Mack & Associates, CPA, PC
IL	NILES	Callero & Callero, LLP
IL	NORMAL	DBH & Associates LLC
IL	NORMAL	Phillips & Associates CPA's PC
IL	NORTHBROOK	Arthur S. Gunn Ltd.
IL	NORTHBROOK	Gene J. Goldberg Ltd
IL	OAKBROOK	Cray, Kaiser Ltd
IL	OAKBROOK	Selden Fox Ltd
IL	ORLAND PARK	Mulcahy, Pauritsch, Salvador & Co., Ltd.
IL	OTTAWA	Walker Accounting Group, LTD

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ST	CITY	FIRM NAME
IL	PALOS HEIGHTS	Klesman & Company, P. C.
IL	PARIS	James D. Motley
IL	PEORIA	Gorenz and Associates, Ltd.
IL	PINCKNEYVILLE	Kujawa and Batteau, P.C.
IL	QUINCY	Arnold, Behrens, Nesbit, Gray P.C.
IL	RED BUD	Dale L Guebert
IL	QUINCY	Dennis G Koch CPA
IL	ROCKFORD	Benning Group, LLC
IL	ROLLING MEADOWS	Cukierski & Kowal, LLC
IL	ROLLING MEADOWS	Evans, Marshall and Pease, P. C.
IL	SCHAUMBURG	CJG Partners LLP
IL	SCHAUMBURG	Kutchins, Robbins & Diamond, Ltd.
IL	SHELBYVILLE	Mose, Yockey, Brown & Kull LLC
IL	SOUTH HOLLAND	Clifton R. Rogers & Associates PC
IL	SPRINGFIELD	Eck, Schafer & Punke, LLP
IL	SPRINGFIELD	Sikich LLP
IL	SPRINGFIELD	State of Illinois, Auditor General's Office
IL	TAYLOR RIDGE	Bohnsack & Frommelt LLP
IL	WARRENVILLE	Lauterbach & Amen, LLP
IL	WASHINGTON	Phillips, Salmi & Associates, LLC
IL	WHEATON	Dugan and Lopatka, CPAs, PC
IL	WHEATON	John J. Mulkerin
IL	WHEATON	Mathieson, Moyski, Austin & Co., LLP
IL	WILLOWBROOK	Mrjenovich & Bertucci, Ltd.
IN	CARMEL	Dauby O'Connor & Zaleski LLC
IN	ELKART	Kruggel, Lawton & Company LLC
IN	FORT WAYNE	Haines, Isenbarger & Skiba, LLC
IN	GREENWOOD	Capin Crouse LLP
IN	GREENSBURG	RBSK Partners PC
IN	HUNTINGTON	David Culp & Co. LLP
IN	INDIANAPOLIS	A Total Solution CPA & Consulting Services
IN	INDIANAPOLIS	Agresta, Storms & O'Leary, PC
IN	INDIANAPOLIS	BGBC Partners, LLP
IN	INDIANAPOLIS	Bogdanoff Dages and Co., P. C.
IN	INDIANAPOLIS	Bradley & Associates, Inc.
IN	INDIANAPOLIS	Comer, Nowling & Associates, P.C.
IN	INDIANAPOLIS	Donovan PC dba Donovan CPAs and Advisors
IN	INDIANAPOLIS	Dunton & Co., PC
IN	INDIANAPOLIS	Greenwalt Sponsel & Co., Inc.
IN	INDIANAPOLIS	Humphrey CPA Group, L.L.C.
IN	INDIANAPOLIS	K. B. Parrish & Co. LLP

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ST	CITY	FIRM NAME
IN	INDIANAPOLIS	Katz Sapper & Miller LLP
IN	INDIANAPOLIS	L.M. Henderson & Company, LLP
IN	INDIANAPOLIS	Lemler Group, LLC
IN	INDIANAPOLIS	Merrill & Thoman, LLP
IN	INDIANAPOLIS	Pettit & Company, LLC
IN	INDIANAPOLIS	Sovereign CPA Services
IN	JASPER	Krueger & Associates CPA's LLC
IN	LAFAYETTE	Huth Thompson LLP
IN	MADISON	Sherman, Barber & Mullikin
IN	MARION	Rea Logan & Co., LLC
IN	MERRIVILLE	Swartz, Retson & Co., P. C.
IN	MUNCIE	Whitinger & Company L L C
IN	NEWBURGH	Timothy J. Otte, CPA PC
IN	SOUTH BEND	Crowe Horwath LLC
IN	SOUTH BEND	Cullar & Associates, PC
KS	ATCHISON	Patsy A. Porter CPA PA
KS	CHANUTE	Jarred, Gilmore & Phillips, PA
KS	FORT SCOTT	Diehl, Banwart, Bolton, CPA's, P.A
KS	GARDEN CITY	Lewis, Hooper & Dick, LLC
KS	HAYS	Adams, Brown, Beran & Ball, Chartered
KS	HUTCHINSON	Daniel L. Drake, CPA, P.A.
KS	INDEPENDENCE	Thomas H. Sewell CPA LLC
KS	INDEPENDENCE	Yerkes & Michels, CPA, LLC
KS	LAWRENCE	Mize Houser & Company P.A.
KS	LEAVENWORTH	Kramer & Associates CPAs, LLC
KS	LENEXA	Karlin & Long, LLC
KS	LIBERAL	Byron Bird & Associates, Chtd.
KS	LIBERAL	Hay, Rice & Associates, Chartered
KS	MANHATTAN	Varney & Associates CPA's, LLC
KS	MCPHERSON	Swindoll, Janzen, Hawk & Loyd LLC
KS	MISSION	Kevin S. Kelso, CPA, P.C., P.A.
KS	NEWTON	Knudsen, Monroe & Company, L.L.C.
KS	OTTAWA	Agler & Gaeddert, Chartered
KS	OVERLAND PARK	Keller & Owens, LLC
KS	PARSONS	Jennifer L. Eichinger, CPA, LLC
KS	TOPEKA	Berberich Trahan & Co PA
KS	WAMEGO	Reese & Novelty CPAs PA
KS	WELLINGTON	Kenneth L. Cooper Jr. CPA, CHTD
KS	WICHITA	Allen, Gibbs & Houlik, L.C.
KS	WICHITA	Busby Ford & Reimer, LLC
KS	WICHITA	Regier Carr & Monroe LLP

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ST	CITY	FIRM NAME
KY	ASHLAND	Kelley, Galloway & Company, P.S.C
KY	ASHLAND	The Fyffe Jones Group
KY	BARDSTOWN	Brown & Company
KY	BARDSTOWN	Smith & Company CPA's PLLC
KY	BENTON	Kim Ham, CPA
KY	BOWLING GREEN	Montgomery & Webb, PSC
KY	BOWLING GREEN	Shelton & Associates, LLP
KY	CAMPBELLSVILLE	Wise, Buckner, Sprowles, & Associates, PLLC
KY	CARROLLTON	Raisor, Zapp & Woods, P. S. C.
KY	CORBIN	Marr, Miller & Myers, P.S.C.
KY	CRESTVIEW HILLS	Bertke, Sparks & Kremer CPAs, Inc.
KY	EDDYVILLE	Jessica K Daniel CPA PSC
KY	FORT MITCHELL	Von Lehman & Company Inc.
KY	FORT WRIGHT	Rankin Rankin & Company
KY	FORT WRIGHT	Rudler, PSC
KY	FRANKFORT	Auditor of Public Accounts Kentucky
KY	FRANKFORT	Charles T. Mitchell Company PLLC
KY	GLASGOW	Gilbert & Gilbert
KY	HENDERSON	Myriad CPA Group, LLP
KY	HOPKINSVILLE	Calhoun & Company
KY	HOPINSVILLE	York, Neel & Associates, LLP
KY	LEBANON	White and Company, P.S.C.
KY	LEXINGTON	Caudill & Associates Inc.
KY	LEXINGTON	Dean Dorton Allen Ford, PLLC
KY	LEXINGTON	Enderle Besten Dieruf, PLLC
KY	LEXINGTON	Fister, Williams & Oberlander, PLLC
KY	LEXINGTON	Hicks & Associates CPAs, PLLC
KY	LEXINGTON	Miller, Mayer, Sullivan & Stevens, LLP
KY	LEXINGTON	RFH, PLLC
KY	LEXINGTON	Summers, McCrary, & Sparks, PSC
KY	LOUISVILLE	Amick & Company, P. S. C.
KY	LOUISVILLE	Charles J. Veeneman CPA, PSC
KY	LOUISVILLE	Deming Malone Livesay & Ostroff PSC
KY	LOUISVILLE	Harding, Shymanski & Company, P.S.C.
KY	LOUISVILLE	Henson & Associates CPA, PLLC
KY	LOUISVILLE	Jones, Nale & Mattingly PLC
KY	LOUISVILLE	Mather & Co. CPAs, LLC
KY	LOUISVILLE	Mountjoy Chilton Medley LLC
KY	LOUISVILLE	Ollie Green & Company, CPAs
KY	LOUISVILLE	Ross & Company
KY	LOUISVILLE	Stephens & Lawson CPA's Inc

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ST	CITY	FIRM NAME
KY	LOUISVILLE	Tichenor & Associates, LLP
KY	MADISONVILLE	Berry Kington & Utley PSC
KY	MADISONVILLE	Alford, Nance & Jones, LLP
KY	MAYFIELD	Reed & Co. of Mayfield, PSC
KY	MORGANFIELD	McElroy, Mitchell & Associates, LLP
KY	MOUNT STERLING	Faulkner, King & Wenz, PSC
KY	MOUNT STERLING	John T. Lane and Associates, LLC
KY	NICHOLASVILLE	Welch & Company, CPAs PSC
KY	OWENSBORO	Riney, Hancock & Co., PSC
KY	PADUCAH	Williams, Williams & Lentz LLP
KY	PAINTSVILLE	Wells and Company, PSC
KY	PROVIDENCE	Michael L. Overby CPA, PLLC
KY	RICHMOND	Baldwin CPAs, PLLC
KY	RICHMOND	White & Associates PSC
KY	SMITHS GROVE	Diane J. Moats, CPA, LLC
KY	SOMERSET	Barry D. Daulton, CPA, PSC
KY	SOMERSET	Evans, Harville, Atwell & Company, CPAs
LA	ABBEVILLE	Kolder, Champagne, Slaven & Company, LLC
LA	ALEXANDRIA	Adler & Pias LLC
LA	ALEXANDRIA	Lester, Miller & Wells, ACCPAs
LA	ALEXANDRIA	Payne Moore & Herrington LLP
LA	ALEXANDRIA	Rozier, Harrington & McKay
LA	BAKER	Mary Sue Stages, CPA, A Prof Acctg Corp
LA	BATON ROUGE	Ehricht & Associates, LLC
LA	BATON ROUGE	Faulk and Winkler
LA	BATON ROUGE	Hannis T. Bourgeois LLP
LA	BATON ROUGE	Hawthorn, Waymouth & Carroll, L.L.P
LA	BATON ROUGE	L A Champagne & Co LLP
LA	BATON ROUGE	Latuso & Johnson CPA, LLC
LA	BATON ROUGE	Maddox & Associates A Professional Corporation
LA	BATON ROUGE	Melvin L. Davis, CPA, LLC
LA	BATON ROUGE	Louisiana Office of the Legislative Auditor
LA	BATON ROUGE	Postlethwaite & Netterville
LA	BATON ROUGE	Propp Christensen Caniglia LLP
LA	BATON ROUGE	Provost, Salter, Harper & Alford, LLC
LA	BATON ROUGE	William D. Mercer, APAC
LA	CALHOUN	M. Carleen Dumas, CPA
LA	COVINGTON	LaPorte CPAs & Business Advisors
LA	DERIDDER	Windham & Reed, CPA L.L.C.
LA	EUNICE	Darnall, Sikes, Gardes & Frederick
LA	GRETNA	Camnetar & Co., CPAs, APAC

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ST	CITY	FIRM NAME
LA	HAMMOND	Durnin & James CPA's, P.C.
LA	HOUMA	Bourgeois Bennett, L.L.C.
LA	KENTWOOD	Bruce Harrell & Company, CPA's, APAC
LA	LAFAYETTE	Broussard Poche LLP
LA	LAKE CHARLES	Broussard & Company, CPAs, L.L.C.
LA	LAKE CHARLES	J. Walker & Company, APC
LA	LAKE CHARLES	Langley, Williams & Co., L.L.C.
LA	LAKE CHARLES	Martin L. Chehotsky, CPA
LA	MANDEVILLE	Garrety & Associates, CPAs L.L.C.
LA	MANSFIELD	Deborah D. Dees CPA
LA	METAIRIE	Hienz & Macaluso, LLC
LA	METAIRIE	Kushner LaGraize LLC
LA	METAIRIE	LeBlanc Hausknecht, L.L.P.
LA	METAIRIE	Wegmann-Dazet & Co., APC, CPAs
LA	MONROE	Allen, Green & Williamson LLP
LA	MONROE	Johnson, Perry, Roussel & Cuthbert, LLP
LA	MONROE	LaVerne Ford, CPA, LLC
LA	NATCHITOCHES	Johnson, Thomas & Cunningham
LA	NEW ORLEANS	Duplantier, Hrapmann, Hogan & Maher, L. L. P.
LA	NEW ORLEANS	Ericksen, Krentel & LaPorte, L.L.P.
LA	NEW ORLEANS	James N. Koch
LA	NEW ORLEANS	Pedelahore & Co., LLP
LA	OPELOUSAS	John S. Dowling & Company
LA	RUSHTON	Wade & Perry, CPAs
LA	SHREVEPORT	Cook & Morehart, CPAs
LA	SHREVEPORT	Heard, McElroy & Vestal, LLC
LA	THIBODAUX	T.S Kearns & Co., CPA, P.C.
MA	BOSTON	DavisKelly LLP
MA	BOSTON	Edelstein & Company LLP
MA	BOSTON	Office of the State Auditor Commonwealth of Massachusetts
MA	BOSTON	Wolf & Company P C
MA	BRAINTREE	Leonard, Mulherin & Greene, P.C.
MA	DANVERS	Farrar Gates & Green, LLC
MA	DEDHAM	Daniel Dennis & Company LLP
MA	DRACUT	Cain Bourret Jarry and Associates LLC
MA	FALL RIVER	D.E. Rodrigues & Company, Inc.
MA	FALL RIVER	Hague Sahady & Co, CPA's, P.C.
MA	HANOVER	Michael J. Raymond CPA
MA	HOLYOKE	Meyers Brothers Kalicka, PC
MA	LAKEVILLE	Allan Smith & Company
MA	LEOMINSTER	Robert C. Alario, Certified Public Accountants, PC

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ST	CITY	FIRM NAME
MA	LOWELL	Anstiss & Co., P.C.
MA	MALDEN	Rucci, Bardaro & Barrett, P.C.
MA	MELROSE	Hughes and Company, PC
MA	MENDON	R.E. Brown & Company CPAs
MA	MILTON	Gerald T. Reilly & Company, CPAs, Inc.
MA	NEW BEDFORD	Douglas R. Leatham, CPA
MA	NORWELL	Lynch, Malloy, Marini, LLP
MA	NORWELL	Scappini & Pina, P.C.
MA	NORWOOD	James W. Parker, CPA, PC
MA	NORWOOD	Quin, Rickard, Lipshires & Grupp, LLP
MA	OSTERVILLE	Sanders, Walsh & Eaton
MA	QUINCY	Di Pesa & Company CPAs
MA	QUINCY	O'Connor & Drew, P.C.
MA	RANDOLPH	Finer & Finer
MA	SPRINGFIELD	Downey, Sweeney, Fitzgerald & Co., P.C.
MA	SPRINGFIELD	Moriarty & Primack, P. C
MA	STONEHAM	Carleton, Lopez & Wiesman CPAs
MA	SUDBURY	Bruce D. Norling CPA, P. C.
MA	TEWKSBURY	MFA – Moody, Famiglietti & Andronico, LLP
MA	TEWKSBURY	Sullivan Bille, P.C.
MA	WAKEFIELD	Powers & Sullivan, LLC
MA	WAKEFIELD	Tonneson & Company, Inc.
MA	WALTHAM	Katz, Nannis + Solomon, PC
MA	WELLESLEY HILLS	Siegrist, Cree, Alessandri & Strauss, CPA, P.C.
MA	WEST SPRINGFIELD	Burkhart, Pizzanelli, P.C.
MA	WEST ROXBURY	Dwinell and Worley Associates LLC
MA	WESTBOROUGH	Alexander, Aronson, Finning & Co., P.C.
MA	WESTBOROUGH	Smith, Sullivan & Brown, P.C.
MA	WILMINGTON	Luccitelli & Company CPAs PC
MA	WOBURN	Citrin Cooperman & Company, LLP
MA	WOBURN	LitmanGerson Associates, LLP
MA	WOBURN	Roselli, Clark & Associates
MA	WORCESTER	Bisceglia, Steiman & Fudeman, LLP
MA	WORCESTER	David B. Boulay Jr.
MA	WORCESTER	Goulet, Salvidio & Associates, P. C.
MA	WORCESTER	O'Connor, Maloney & Company, P. C.
MD	ANNAPOLIS	Mullen Sondberg Wimbish & Stone P. A.
MD	ANNAPOLIS	Toal, Griffith + Ragula LLC
MD	BALTIMORE	Abrams, Foster, Nole & Williams, P.A.
MD	BALTIMORE	BmK360CPA, PC
MD	BALTIMORE	Ellin & Tucker, Chartered

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ST	CITY	FIRM NAME
MD	BALTIMORE	Gross, Mendelsohn & Associates, P.A.
MD	BALTIMORE	Michael D. Sisk & Company, P. C.
MD	BETHESDA	BDO Seidman LLP
MD	BETHESDA	Calibre CPA Group PLLC
MD	BETHESDA	Councilor, Buchanan and Mitchell, P.C.
MD	BETHESDA	Gelman, Rosenberg & Freedman, CPA's, P.C.
MD	BETHESDA	Grossberg Company LLP
MD	BETHESDA	Rubino & Company, Chartered
MD	BURTONSVILLE	ChapinSandstrom, LLC
MD	CLARKSVILLE	Davis and Associates
MD	CUMBERLAND	Smyth & Pyles, LLC
MD	EASTON	BSC Group LLC
MD	ELDERSBURG	Benjamin Greenberg, CPA
MD	FREDERICK	Linton, Shafer, Warfield & Garrett, P.A.
MD	FREDERICK	McLean, Koehler, Sparks & Hammond
MD	GLEN BURNIE	Anderson Davis & Associates CPAs PA
MD	GLEN BURNIE	Clark and Anderson, P. A.
MD	GREENBELT	Hamilton Enterprises LLC DBA Franklin & Turner
MD	GWYNN OAK	William A. Russ, CPA, PC
MD	HAGERSTOWN	Albright Crumbacker Moul & Itell
MD	HAGERSTOWN	Smith Elliott Kearns & Company LLC
MD	HUNT VALLEY	SB & Company, LLC
MD	LARGO	Brown & Company CPAs, PLLC
MD	LAUREL	R.T. McCalpin & Associates
MD	LUTHERVILLE	Weyrich Cronin & Sorra Chtd.
MD	NORTH BETHESDA	Snyder Cohn, PC
MD	OAKLAND	R. Joanne Sheffield, CPA
MD	OAKLAND	The Rodeheaver Group, P.C.
MD	OWINGS MILLS	Gorfine, Schiller & Gardyn, P.A.
MD	OWINGS MILLS	Hertzbach & Company, P. A.
MD	OWNIGS MILLS	Rosen, Sapperstein & Friedlander, Chartered
MD	ROCKVILLE	Aronson & Company
MD	ROCKVILLE	Dembo, Jones, Healy, Pennington & Marshall, PC
MD	ROCKVILLE	Lydon, Fetterolf, Corydon, PA
MD	ROCKVILLE	Penan & Scott, P. C.
MD	ROCKVILLE	Santos, Postal & Company, P.C.
MD	SALISBURY	PKS & Company, P. A.
MD	SALISBURY	TGM Group LLC
MD	SPARKS	Stout Causey & Horning P.A.
MD	TIMONIUM	Fitzpatrick Leary & Szarko LLC
MD	TIMONIUM	KatzABosch

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ST	CITY	FIRM NAME
MD	TIMONIUM	Weil, Akman, Baylin & Coleman, P.A.
MD	TOWSON	Gary R. Bozel & Associates, P. A.
MD	TOWSON	Grandizio, Wilkins, Little & Matthew LLP
MD	WESTMINSTER	RLH CPAs & Business Advisors, LLC
ME	AUGUSTA	Gibson LeClair, LLC
ME	AUGUSTA	Office of the State Auditor
ME	BANGOR	Brantner, Thibodeau & Associates
ME	BANGOR	Edwards, Faust & Smith
ME	BANGOR	Loiselle Goodwin & Hinds
ME	BUXTON	RHR Smith & Company, CPA's
ME	CARIBOU	Felch & Company, LLC
ME	ELLSWORTH	Horton, McFarland & Veysey, LLC
ME	ELLSWORTH	James W. Wadman, CPA
ME	PORTLAND	Albin, Randall & Bennett
ME	PORTLAND	Baker, Newman & Noyes LLC
ME	PORTLAND	Purdy, Powers & Company
ME	PORTLAND	Ron L. Beaulieu & Company
ME	PRESQUE ISLE	Chester M. Kearney P.A.
ME	PRESQUE ISLE	Davis, Gates & Alward CPA's
ME	SOUTH PORTLAND	Macdonald & Page Co., LLC
ME	SOUTH PORTLAND	Runyon Kersteen Ouellette, P.A.
ME	YARMOUTH	Smith & Associates, CPAs A Professional Association
MI	ADRIAN	Robertson Eaton & Owen PC
MI	ADRIAN	Zenk & Associates PC
MI	ALMA	Roslund, Prestage & Company, P.C.
MI	BAD AXE	Hyzer, Hill, Kuzak & Co., P. C.
MI	BAY CITY	Weinlander Fitzhugh
MI	BINGHAM FARMS	Kline Group PC
MI	BLOOMFIELD HILLS	Berger, Ghersi & LaDuke PLC
MI	BRIGHTON	Pfeffer, Hanniford & Palka, CPAs, PC
MI	CADILLAC	Baird, Cotter & Bishop, P.C.
MI	CADILLAC	Schepers & Hofstra, P. C.
MI	CARO	Anderson, Tuckey, Bernhardt & Doran, P.C.
MI	COLUMBIA	Lisa C. Wright, CPA, LLC
MI	DETROIT	Alan C. Young & Associates
MI	DETROIT	George Johnson & Company
MI	DETROIT	Gregory Terrell & Co., P.C.
MI	EAST LANSING	Layton & Richardson, P.C.
MI	ESCANABA	Anderson, Tackman & Company, PLC
MI	FARMINGTON	Button Eddy Kolb & Sorrentino, P.L.L.C.
MI	FARMINGTON HILLS	Tama, Budaj & Raab, P.C.

AICPA – GAQC List by State as of July 21, 2017

ST	CITY	FIRM NAME
MI	FLINT	Lewis and Knopf PC
MI	FREMONT	H & S Companies PC
MI	GRAND RAPIDS	Beene Garter LLP
MI	GRAND RAPIDS	Douglas A. Wohlberg CPA
MI	GRAND RAPIDS	Echelbarger, Himebaugh, Tamm, & Co., P. C.
MI	GRAND RAPIDS	Gabridge & Co, CPA
MI	GRAND RAPIDS	Hungerford Nichols
MI	GRAND RAPIDS	Melissa B Petersen CPA LLC
MI	HASTINGS	Walker, Fluke & Sheldon, PLC
MI	HEMLOCK	John C DiPiero, CPA, PC
MI	HILLSDALE	Condon, Hecht, Bisher, Wade & Co., P.C.
MI	HOUGHTON	Rukkila, Negro & Associates, CPAs, PC
MI	IRONWOOD	Makela, Pollack & Ahonen, PLLC
MI	JACKSON	Dove, Hickey & Boswell, PLC
MI	JACKSON	Markowski & Company
MI	KALAMAZOO	Seber Tans PLC
MI	KALAMAZOO	Siegfried Crandall, P.C.
MI	LANSING	Maner Costerisan
MI	LANSING	Michigan Office of the Auditor General
MI	LOWELL	Vredeveld Haefner LLC
MI	MARINE CITY	McBride-Manley & Co. PC
MI	MUSKEGON	Brickley DeLong, P.C.
MI	MUSKEGON	Steensma Novotny P.L.C.
MI	NORTHVILLE	Ringo & Assoc PC, CPAs
MI	PLYMOUTH	PSLZ LLP
MI	PORT HURON	Stewart, Beauvais & Whipple, P.C.
MI	ROCHESTER HILLS	Ramie E. Phillips Jr., P.C.
MI	SAGINAW	Andrews Hooper Pavlik PLC
MI	SAGINAW	The Rehmann Group
MI	SAGINAW	Yeo & Yeo P. C.
MI	SAINT CLAIR SHORES	Jason F Clausen PC
MI	SAINT JOHNS	Abraham & Gaffney PC
MI	SOUTHFIELD	Plante & Moran PLLC
MI	TAYLOR	Darnell & Meyering P.C.
MI	TRAVERSE CITY	DGN, LLC d/b/a Dennis, Gartland & Niergarth
MI	TRAVERSE CITY	Susan D. Sanford, CPA PLLC
MI	TROY	Doeren Mayhew
MI	TROY	Gordon Advisors, P.C.
MI	PIGEON	Nietzke & Faupel, P. C.
MI	WEST BLOOMFIELD	Howe & Holscher, P.C.
MI	WEST BRANCH	Stephenson, Gracik & Co., PC

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ST	CITY	FIRM NAME
MI	WHITEHALL	M. L. Shreve CPA, P. C.
MI	ZEELAND	Kiekover, Scholma & Shumaker, P.C.
MI	ZEELAND	Meyaard Tolman & Venlet, P. C.
MN	BLOOMINGTON	RSM US LLP
MN	DULUTH	Esterbrooks Scott Signorelli Peterson Smithson, Ltd.
MN	EDINA	Abdo, Eick & Meyers, LLP
MN	FERGUS FALLS	Carlson Highland & Co, LLP
MN	HASTINGS	Lewis, Kisch & Associates, Ltd.
MN	MANKOTA	Burkhardt & Burkhardt, Ltd
MN	MARSHALL	Hoffman & Brobst
MN	MINNEAPOLIS	BWK Rogers PC
MN	MINNEAPOLIS	CliftonLarsonAllen LLP
MN	MINNEAPOLIS	Lurie Besikof Lapidus & Company, LLP
MN	MINNEAPOLIS	Malloy, Montague, Karnowski, Radosevich & Co.
MN	MINNEAPOLIS	Romer & Company, PC
MN	MINNEAPOLIS	Schechter, Dokken, Kanter, Andrews & Selcer, Ltd
MN	MINNEAPOLIS	Thoresen Diaby Helle Condon & Dodge, Inc.
MN	MONTEVIDEO	Dana F. Cole & Company, LLP
MN	OWATONNA	Struss CPAs, P.C
MN	ROCHESTER	Smith, Schafer and Associates, Ltd.
MN	ROSEVILLE	Olsen Thielen & Co., Ltd.
MN	ST CLOUD	BerganKDV, Ltd.
MN	SAINT CLOUD	Schlenner, Wenner & Co.
MN	SAINT PAUL	Lethert, Skwira, Schultz & Co., LLP
MN	SAINT PAUL	Mahoney, Ulbrich, Christiansen & Russ, P. A.
MN	SAINT PAUL	Office of the Minnesota State Auditor
MN	THIEF RIVER FALLS	Gordon Dale, CPA
MN	THIEF RIVER FALLS	Hoffman, Philipp, & Knutson, PLLC
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
MO	ALPENA	Straley Lamp & Kraenzlein PC
MO	ARNOLD	Daniel Jones & Associates, CPA's, P.C.
MO	BALLWIN	Audit Solutions, LLC
MO	CAPE GIRARDEAU	Beussink, Hey, Roe & Stroder, L.L.C.
MO	CHESTERFIELD	Fine and Associates, PC
MO	CHESTERFIELD	Hochschild, Bloom & Co., LLP
MO	COLUMBIA	Beard-Boehmer & Associates, PC
MO	COLUMBIA	Gerding, Korte & Chitwood, PC, CPAs
MO	COLUMBIA	Williams-Keepers LLC

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ST	CITY	FIRM NAME
MO	CONCORDIA	Randall C. Fiene, CPA
MO	CREVE COEUR	Stopp & VanHoy CPAs and Business Advisors, LLC
MO	FARMINGTON	Crouch Farley and Heuring PC
MO	FARMINGTON	Thurman Shinn & Company CPAs
MO	GAINESVILLE	Paul Wade and Associates, P.C.
MO	GREENWOOD	Taylor Powell Wilson & Hartford PA
MO	HARRISONVILLE	Troutt, Beeman & Co., P.C.
MO	JEFFERSON CITY	Evers & Company CPA's L.L.C.
MO	JEFFERSON CITY	Graves and Associates, CPAs, LLC
MO	KANSAS CITY	Accounting Solutions Group, LLC
MO	KANSAS CITY	Cochran Head Vick & Co., P. C.
MO	KANSAS CITY	Emerick & Company
MO	KANSAS CITY	MarksNelson LLC
MO	KANSAS CITY	Marr and Company P. C.
MO	KANSAS CITY	Mayer Hoffman McCann P.C.
MO	KANSAS CITY	McBride, Lock & Associates
MO	KANSAS CITY	Ralph C. Johnson & Company, PC
MO	KANSAS CITY	Welch & Associates, L.L.C.
MO	KIRKSVILLE	Kollar, Abernethy & Co, LLC
MO	LIBERTY	Kenney D Hales CPA PC
MO	MARYVILLE	Marsh, Espey & Riggs, P. C.
MO	HOUSTON	Kessler Accounting, LLC
MO	NEOSHO	Taylor and Associates, CPA's, PC
MO	NEVADA	DSWA Certified Public Accountants, PC
MO	POPLAR BLUFF	Coffman And Company, P.C.
MO	POPLAR BLUFF	Kraft, Miles & Tatum, LLC
MO	RICHMOND	Westbrook & Co., P.C.
MO	SAINT CHARLES	Botz, Deal & Co., P.C.
MO	SAINT CHARLES	Catlett & Associates, LLC
MO	SAINT CHARLES	The Devereux Group, LLC
MO	SAINT LOUIS	Anders Minkler Huber & Helm LLP
MO	SAINT LOUIS	Brown Smith Wallace, LLP
MO	SAINT LOUIS	Kerber Eck & Braeckel LLP
MO	SAINT LOUIS	Kiefer Bonfanti & Co. LLP
MO	SAINT LOUIS	Michael Cummins CPA, P. C.
MO	SAINT LOUIS	Mueller Prost LC
MO	SAINT LOUIS	RubinBrown LLP
MO	SAINT LOUIS	Schmersahl Treloar & Co., PC
MO	SAINT LOUIS	Schwalter & Jabouri, P.C.
MO	SPRINGFIELD	BKD LLP
MO	SPRINGFIELD	Decker & DeGood PC

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ST	CITY	FIRM NAME
MO	SPRINGFIELD	Elliott, Robinson & Company, LLP
MO	SPRINGFIELD	KPM CPAs, PC
MO	SPRINGFIELD	Mechsner, Lawrence & Company LLC
MO	SPRINGFIELD	Schultz, Wood & Rapp, P.C.
MP	SAIPAN	BCM, LLC
MS	BILOXI	Culumber, Fletcher, Harvey & Associates, PA
MS	BILOXI	Piltz, Williams, LaRosa & Co.
MS	BRANDON	Fortenberry & Ballard, PC
MS	COLUMBUS	T.E. Lott & Co., P.A.
MS	GULFPORT	Alexander, Van Loon, Sloan, Levens & Favre, PLLC
MS	GULFPORT	Culumber, Harvey & Associates, P.A.
MS	HATTIESBURG	Herzog CPA Company, PLLC
MS	HATTIESBURG	Topp McWhorter Harvey, PLLC
MS	HERNANDO	Williams, Pitts & Beard, PLLC
MS	JACKSON	Bruno & Tervalon, LLP
MS	JACKSON	Haddox Reid Eubank Betts PLLC
MS	JACKSON	Lyles and Sinclair PLLC
MS	JACKSON	Mississippi Office of the State Auditor
MS	LAUREL	Holt & Associates PLLC
MS	LAUREL	Wm. F. Horne & Co., PLLC
MS	NATCHEZ	Silas Simmons, LLP
MS	NATCHEZ	The Gillon Group, PLLC
MS	PASCAGOULA	Wolfe, McDuff & Oppie
MS	PHILADELPHIA	Watkins, Ward and Stafford PLLC
MS	RIDGELAND	Grantham, Poole, Randall, Reitano Arrington & Cunningham PLLC
MS	RIDGELAND	Horne LLP
MS	RIDGELAND	Matthews, Cutrer & Lindsay, P. A.
MT	ASHLAND	Ross R. Stalcup, CPA, PC
MT	BILLINGS	Joseph Eve
MT	BILLINGS	Strom & Associates, PC
MT	BILLINGS	Tripp & Associates
MT	BOZEMAN	Amatics CPA Group
MT	BOZEMAN	Holmes & Turner
MT	BUTTE	Anderson ZurMuehlen & Co., P. C.
MT	BUTTE	Newland and Company, P. C.
MT	GLASGOW	CHMS PC
MT	GREAT FALLS	Junkermier Clark Campanella Stevens P.C.
MT	HAVRE	Hamilton Consulting Group, PLLP
MT	KALISPELL	Denning, Downey & Associates, P.C., CPAs
MT	LOLO	Doyle & Associates, P.C.
MT	MISSOULA	Cote & Associates CPA PLLC

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ST	CITY	FIRM NAME
MT	MISSOULA	Randall & Peterson, P.C.
MT	SAINT REGIS	Nicole M. Noonan, CPA, P.C.
NC	ASHEVILLE	Carter P.C.
NC	ASHEVILLE	Dixon Hughes PLLC
NC	ASHEVILLE	Gould Killian CPA Group PA
NC	ASHEVILLE	Johnson, Price & Sprinkle, P.A.
NC	ASHEVILLE	Painter, Russell & Associates, PLLC
NC	BOONE	Combs, Tennant & Carpenter PC
NC	CARY	Joyce and Company, CPA
NC	CHAPEL HILL	Blackman & Sloop, CPAs, P. A.
NC	CHARLOTTE	Belinda Johnson CPA PA
NC	CHARLOTTE	Blair, Bohle & Whitsitt PLLC
NC	CHARLOTTE	J. Ronald Martin CPA
NC	CHARLOTTE	Rowell, Craven & Short, P.A.
NC	CHARLESTON	Jones, Pounder & Associates, P. C.
NC	CLINTON	Denning, Herring, Sessoms & Company, P.A
NC	CLYDE	Sheila Gahagan, CPA
NC	DUNN	TRP CPAs, PLLC
NC	DURHAM	CLAUDE M. BOGUES, CPA, PLLC
NC	DURHAM	Minor, Anglin & Associates, P.A.
NC	DURHAM	Thomas & Gibbs CPAs PLLC
NC	EDEN	Rouse, Rouse, Penn & Rouse, LLP
NC	ELIZABETH CITY	Donna H. Winborne, CPA, P.C.
NC	ELIZABETH CITY	Mason L. Spruill, CPA
NC	GASTONIA	McCannon, Rogers, Driscoll & Associates, LLP
NC	GOLDSBORO	Markham, Mitchell & Stroud, PLLC
NC	GOLDSBORO	Nunn, Brashear & Uzzell, P.A.
NC	GRAHAM	Cobb, Ezekiel, Loy & Company, P.A.
NC	GREENSBORO	Bernard Robinson & Company, L.L.P.
NC	GREENSBORO	Clarence Gilbert Grier, CPA
NC	GREENSBORO	DMJ & Co., PLLC
NC	GREENSBORO	Duncan Ashe, P.A.
NC	GREENVILLE	Andrew Harris CPA PLLC
NC	GREENVILLE	Larry E. Carpenter
NC	HAYESVILLE	Shawn Powell Long
NC	HENDERSON	William L. Stark and Company
NC	HENDERSONVILLE	Carland & Andersen, Inc.
NC	HICKORY	Martin, Starnes & Associates CPAs, P.A.
NC	HIGH POINT	Charles M. Hicks
NC	HIGH POINT	Chesson & Lovell PLLC
NC	HIGH POINT	Sharrard, McGee & Co., P. A.

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ST	CITY	FIRM NAME
NC	LAURINGBURG	Roche, Head & Associates, PLLC
NC	LEXINGTON	Rives & Associates, LLP
NC	LUMBERTON	Patterson & Associates, PLLC
NC	MATTHEWS	LBA Haynes Strand, PLLC
NC	MONROE	Potter & Company, P.A.
NC	OXFORD	Winston, Williams, Creech, Evans & Co, LLP
NC	RALEIGH	Batchelor Tillery & Roberts, LLP
NC	RALEIGH	Hollingsworth Avent Averre & Purvis, PA
NC	RALEIGH	Hughes Pittman & Gupton, LLP
NC	RALEIGH	Koonce, Wooten & Haywood, LLP
NC	RALEIGH	Stancil & Company
NC	RALEIGH	Thomas Judy & Tucker P A
NC	TABOR CITY	Isaac Norris, Jr, CPA, PA
NC	WAYNESVILLE	Ray, Bumgarner, Kingshill & Assoc., P.A.
NC	WINSTON SALEM	Cannon & Company, LLP
NC	WINSTON SALEM	Gibson & Company, P.A.
NC	WHITEVILLE	W Greene, PLLC
NC	WILMINGTON	Earney & Company, L.L.P.
NC	ZEBULON	Petway, Mills & Pearson, PA, CPA
ND	BEACH	James J. Wosepka PC
ND	BISMARCK	Brady, Martz & Associates, P.C.
ND	BISMARCK	Eide Bailly LLP
ND	BISMARCK	Office of the State Auditor
ND	ELLENDALE	Mitchell J. Merkel, CPA, P.C
ND	FARGO	Fiebiger, Swanson, West & Co. PLLP
ND	FARGO	Widmer Roel PC
ND	GRAND FORKS	Drees, Risky & Vallager, Ltd.
ND	JAMESTOWN	Schauer and Associates, P. C.
ND	WAHPETON	Nadine Julson LLC
NE	AURORA	Dohman, Akerlund & Eddy LLC
NE	ELKHORN	Seim Johnson, LLP
NE	FALLS CITY	Julie D. Bauman CPA, P.C.
NE	GRAND ISLAND	Almquist, Maltzahn, Galloway & Luth PC
NE	LEXINGTON	Contryman Associates, P. C.
NE	LINCOLN	BMG CPAs, LLP
NE	LINCOLN	HBE Becker Meyer Love LLP
NE	NORFOLK	Christensen Brozek Faltys PC
NE	OMAHA	Bland & Associates, PC
NE	OMAHA	FrankelZacharia, LLC
NE	OMAHA	Hayes & Associates, L.L.C
NE	OMAHA	O'Donnell, Ficenec, Wills & Ferdig, LLP

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ST	CITY	FIRM NAME
NE	OMAHA	HSMC Orizon LLC
NE	SCOTTSBLUFF	Contryman Associates, P. C.
NE	SEWARD	Gabriel Burger Else CPA PC
NE	SOUTH SIOUX CITY	Nichols, Rise & Company, LLP
NE	YORK	Niewedde & Wiens, CPA's
NH	CONCORD	Hennessey & Vallee, PLLC
NH	CONCORD	Nathan Wechsler & Company
NH	CONCORD	Plodzik & Sanderson, P. A.
NH	CONCORD	Rowley & Associates PC
NH	CONCORD	State of New Hampshire, Office of Legislative Budget Assistant, Audit Division
NH	DOVER	Leone, McDonnell & Roberts, P A
NH	LACONIA	Grzelak and Company, P. C.
NH	LANCASTER	Crane & Bell, PLLC
NH	LEBANON	Tyler Simms & St. Sauveur, P.C.
NH	MANCHESTER	Angell & Company LLC
NH	MANCHESTER	Berry, Dunn, McNeil & Parker
NH	MANCHESTER	F. G. Briggs Jr., CPA, Professional Association
NH	MANCHESTER	Vachon, Clukay & Co., PC
NH	NASHUA	Melanson Heath & Company P.C.
NJ	BAYONNE	Donohue, Gironda & Doria
NJ	BLACKWOOD	Joseph W. Bowley & Co., LLP
NJ	BRIDGEWATER	EisnerAmper, LLP
NJ	CALDWELL	Meglio & Associates, PC
NJ	CAMDEN	Olugbenga Olabintan, CPA
NJ	CEDAR KNOLLS	German, Vreeland & Associates CPAs LLP
NJ	CLARK	ZBT Certified Public Accounting & Consulting, LLC
NJ	CLIFTON	Kotulak & Company PC
NJ	COLONIA	Balachandar Jayaraman CPA LLC
NJ	COLLINGSWOOD	Renzi, Bernardi, Suarez & Co., P.A.
NJ	EAST BRUNSWICK	Wilkins & Guttenplan, P.C.
NJ	ENGLEWOOD	Malesardi, Quackenbush, Swift & Company LLC
NJ	FAIR LAWN	Hunter Group CPA LLC
NJ	FAIR LAWN	Lerch, Vinci & Higgins LLP
NJ	FAIRFIELD	Smolin, Lupin & Co., P.A.
NJ	FLEMINGTON	Bedard, Kurowicki & Co., CPA's P C
NJ	FRENCHTOWN	Ardito & Co, LLP
NJ	GLASSBORO	Petroni & Associates LLC
NJ	HAMILTON	Mercadien, P.C. Certified Public Accountants
NJ	HIGHLAND PARK	Hodulik & Morrison, P.A.
NJ	JERSEY CITY	Harish Hathiwala, CPA

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ST	CITY	FIRM NAME
NJ	LIVINGSTON	Sobel & Co., LLC
NJ	LIVINGSTON	Spire Group, P.C.
NJ	LIVINGSTON	Wiss & Company, LLP
NJ	LYNDHURST	Lederer Levine & Associates LLC
NJ	MADISON	William F. Applegate, CPA
NJ	MAPLE SHADE	Haefele Flanagan & Co P.C.
NJ	MEDFORD	Holman Frenia Allison, P.C.
NJ	MERCHANTVILLE	St. Clair CPAs, P.C.
NJ	METUCHEN	Anderson & Company, PC
NJ	MILLBURN	Bloom & Bloom LLP
NJ	MILLVILLE	Kenneth E. Yeutter, CPA
NJ	MILLVILLE	Preziosi Nicholson and Associates PA
NJ	MORGANVILLE	Ansel & Slotopolsky LLP dba Vision Financial Group
NJ	NORTHFIELD	Capaldi Reynolds & Pelosi, PA
NJ	POMPTON LAKES	Ferraioli, Wielkotz, Cerullo & Cuva
NJ	PRINCETON	Ravi Venkataraman, CPA LLC
NJ	RANDOLPH	Nisivoccia LLP
NJ	RED BANK	WithumSmith+Brown, P.C.
NJ	ROCKAWAY	Simontacchi, Miller & DeAngelis, PA
NJ	ROSELAND	CohnReznick LLP
NJ	ROSELAND	Planet Financial, Inc.
NJ	SADDLE BROOK	Dorfman, Abrams, Music, LLC
NJ	SPARTA	Caristia, Kulsar & Wade, LLC
NJ	SOUTH PLAINFIELD	Max Bussel and Company
NJ	TOMS RIVER	Cowan, Guteski & Co., P.A.
NJ	TOMS RIVER	Donna Foxman CPA
NJ	TOMS RIVER	Jump Scutellaro and Company LLP
NJ	TOMS RIVER	Matthew K. Varley CPA LLC
NJ	TRENTON	Ram Associates
NJ	UNION	Barre & Company
NJ	UNION	Mendonca & Partners CPA, LLC
NJ	VINELAND	Martini & Martini, CPA's P.A.
NJ	VINELAND	Stringari and Stringari, CPA, PC
NJ	VOORHEES	Bowman & Company LLP
NJ	VOORHEES	Beck, Villata & Co., P. C.
NJ	WALL	Neral & Company, PA
NJ	WAYNE	Demetrius Berkower LLC
NJ	WESTFIELD	Suplee, Clooney & Company
NJ	WEST ORANGE	Bederson LLP
NJ	WESTWOOD	Steven T. Cirillo, CPA LLC
NJ	WOODBURY	Holmes & Company LLC

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ST	CITY	FIRM NAME
NM	ALBUQUERQUE	Atkinson & Co., Ltd.
NM	ALBUQUERQUE	Hinkle & Landers, P.C.
NM	ALBUQUERQUE	Jaramillo Accounting Group LLC
NM	ALBUQUERQUE	Loftis Group LLC
NM	ALBUQUERQUE	O.D. Waters, P.C.
NM	ALBUQUERQUE	Porch & Associates, LLC
NM	ALBUQUERQUE	Precision Accounting LLC
NM	ALBUQUERQUE	REDW LLC
NM	ALBUQUERQUE	Ricci and Company, LLC
NM	CARLSBAD	Accounting & Consulting Group, LLP
NM	FARMINGTON	Accounting & Financial Solutions, LLC
NM	LAS CRUCES	Beasley Mitchell & Co.
NM	LAS CRUCES	Fierro & Fierro, P.A.
NM	SANTA FE	Barraclough & Associates, P.C.
NM	SANTA FE	New Mexico Office of the State Auditor
NM	SILVER CITY	Stone, McGee & Co.
NV	CARSON CITY	VT Williams & Associates, LLP
NV	HENDERSON	Houldsworth, Russo & Co., P.C.
NV	LAS VEGAS	Campbell Jones Cohen CPAs
NV	LAS VEGAS	Piercy Bowler Taylor & Kern CPAs and Business Advisors
NV	LAS VEGAS	Robert A. Moore, CPA
NV	LAS VEGAS	Tompkins & Peters CPAs, P.C.
NV	RENO	Barnard, Vogler & Co., CPAs
NV	RENO	BlueBird, CPAs
NV	RENO	Kohn & Company LLP
NV	RENO	Pangborn & Co., Ltd.
NV	RENO	Schettler Macy & Associates LLC
NV	RENO	Silva & Co, LLC
NV	WINNEMUCCA	Drake Rose & Associates, LLC
NV	YERINGTON	Arrighi, Blake & Associates, LLC
NV	YERINGTON	Sciarani & Co.
NY	ALBANY	BST & Co. CPAs, LLP
NY	ALBANY	Teal Becker & Chiaramonte CPAs PC
NY	AMHERST	Chiampou Travis Besaw & Kershner LLP
NY	ARMONK	Manfre CPA PC
NY	BINGHAMTON	Davidson Fox & Company, LLP
NY	BOHEMIA	Cerini & Associates, LLP
NY	BROOKLYN	Irwin Kaufman
NY	BROOKLYN	Roth & Company LLP
NY	BUFFALO	Brock, Schechter & Polakoff, LLP
NY	BUFFALO	Freed Maxick CPAs P.C.

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ST	CITY	FIRM NAME
NY	BUFFALO	Lumsden & McCormick, LLP
NY	CANASTOTA	Gustafson & Wargo CPAs LLP
NY	CATTARAUGUS	R. A. Mercer & Co., P.C.
NY	CHEEKTOWAGA	Drescher & Malecki LLP
NY	DIX HILLS	Linder & Linder
NY	EAST MEADOW	Antonio A. Soriano
NY	EAST MEADOW	Raich Ende Malter & Co LLP
NY	ENDICOTT	Vieira & Associates, CPAs, P.C.
NY	FLUSHING	Wei, Wei & Co., LLP
NY	FREDONIA	Johnson, Mackowiak & Associates, LLP
NY	GARDEN CITY	Israeloff, Trattner & Co., CPA's, P. C.
NY	GARDEN CITY	Tabriztchi & Co., CPA, PC
NY	GLOVERSVILLE	West and Company CPAs PC
NY	GREAT NECK	Lilling & Company LLP
NY	HAMMOND	Furgison & Co., CPA, P.C.
NY	HARRISON	PKF O'Connor Davies, LLP
NY	HAUPPAUGE	Albrecht Viggiano & Company PC
NY	HAUPPAUGE	Schultheis & Panettieri
NY	HENRIETTA	Raymond F. Wager CPA, PC
NY	HUDSON	Sickler, Torchia, Allen & Churchill, CPA's, PC
NY	ITHACA	Sciarabba Walker & Co., LLP
NY	JAMAICA	Padilla & Company, LLP
NY	JERICHO	Gallo & Company CPAs LLP
NY	JERICHO	Satty, Levine & Ciacco CPAs, P.C.
NY	LATHAM	LCS & Z, L.L.P.
NY	LATHAM	Marvin and Company, P.C.
NY	MALONE	Seyfarth & Seyfarth, CPAs, PC
NY	MELVILLE	Nawrocki Smith LLP
NY	MELVILLE	Nussbaum Yates Berg Klein & Wolpow, LLP
NY	MIDDLETOWN	Judelson, Giordano & Siegel, CPA, P. C.
NY	MINEOLA	Rynkar, Vail & Barrett, LLP
NY	MONTGOMERY	Nugent & Haeussler, P.C.
NY	NEW CITY	Vargas & Rivera, LLP
NY	NEW YORK	BCA Watson Rice LLP
NY	NEW YORK	Buchbinder Tunick & Co. LLP
NY	NEW YORK	Condon O'Meara McGinty & Donnelly LLP
NY	NEW YORK	Ernst & Young LLP
NY	NEW YORK	Friedman LLP
NY	NEW YORK	Grant Thornton LLP
NY	NEW YORK	John, Jacob & Vayalumkal, LLP
NY	NEW YORK	Koch Group & Company, LLP

AICPA – GAQC List by State as of July 21, 2017

ST	CITY	FIRM NAME
NY	NEW YORK	KPMG LLP
NY	NEW YORK	Loeb & Troper LLP
NY	NEW YORK	NCheng LLP
NY	NEW YORK	Marks Paneth LLP
NY	NEW YORK	Schall & Ashenfarb, CPAs LLC
NY	NEW YORK	Sushil Sadh CPA P.C.
NY	NEW YORK	UHY LLP
NY	NEW YORK	WeiserMazars LLP
NY	NEWBURGH	RBT CPAs LLP
NY	NORWICH	Cyan & Company, CPA's PLLC
NY	OLEAN	Buffamante Whipple Buttafaro, P.C.
NY	PITTSFORD	Bonadio & Co LLP
NY	PLATTSBURGH	Martindale Keysor & Co., CPA's PLLC
NY	PORT JEFFERSON STATION	Cullen & Danowski, LLP
NY	QUEENSBURY	Richard H. Dinolfo CPA
NY	QUEENSBURY	Whittemore, Downen & Ricciardelli, LLP
NY	ROCHESTER	Bailey, Carr & CPA's, P.C.
NY	ROCHESTER	Croskey Lanni, PC
NY	ROCHESTER	Davie Kaplan, CPA, P.C.
NY	ROCHESTER	DeJoy, Knauf & Blood, LLP
NY	ROCHESTER	EFPR Group, LLP
NY	ROCHESTER	Flaherty Salmin LLP
NY	ROCHESTER	Heveron & Company CPAs
NY	ROCHESTER	Insero & Co. CPAs, LLP
NY	ROCHESTER	Mengel, Metzger, Barr & Co., LLP
NY	ROME	D'Arcangelo & Co., LLP
NY	RONKONKOMA	R.S. Abrams & Company LLP
NY	SARATOGA SPRINGs	Nolan Certified Public Accounting Services, PLLC
NY	SETAUKET	Covati & Janhsen, CPA's, PC
NY	SMITHTOWN	Craig, Fitzsimmons & Michaels
NY	STATEN ISLAND	DeSantis Kiefer Shall & Sarcone LLP
NY	SUFFERN	Berard & Associates, CPAs PC
NY	SUFFERN	Storms Kurzer Group LLC
NY	SYRACUSE	Dannible & McKee, LLP
NY	SYRACUSE	Dermoddy, Burke & Brown, CPAs, LLC
NY	SYRACUSE	Fust Charles Chambers LLP
NY	SYRACUSE	Grossman St. Amour, CPAs PLLC
NY	TONAWANDA	Amato, Fox & Company, PC
NY	VALATIE	Pattison, Koskey, Howe & Bucci, CPAs, P.C.
NY	VALLEY STREAM	Deans Archer & Co CPA
NY	WATERTOWN	Bowers & Company CPAs PLLC

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ST	CITY	FIRM NAME
NY	WATERTOWN	Crowley & Halloran, CPA's, P.C.
NY	WILLIAMSVILLE	Tronconi Segarra & Associates LLP
NY	WOODBURY	G.R. Reid & Associates
OH	AKRON	Bober, Markey, Fedorovich & Company
OH	AKRON	Linc, Malachin & Dennis, Inc.
OH	AKRON	Stinnett, Padrutt & Aranyosi
OH	AMHERST	Alan V. Januzzi
OH	BEACHWOOD	HW&Co.
OH	BOARDMAN	Hill, Barth & King LLC
OH	CHARDON	Neece, Malec, Seifert, and Vitaz
OH	CANFIELD	Bodine Perry, LLC
OH	CANFIELD	Yurchyk & Davis, CPA's, Inc.
OH	CINCINNATI	Barnes, Dennig & Co., Ltd.
OH	CINCINNATI	Clark, Schafer, Hackett & Co.
OH	CINCINNATI	Flynn and Company, Inc.
OH	CIRCLEVILLE	Balestra, Harr & Scherer, CPAs, Inc.
OH	CLEVELAND	Barnes Wendling CPAs
OH	CLEVELAND	Ciuni & Panichi, Inc.
OH	CLEVELAND	Maloney + Novotny, LLC
OH	CLEVELAND	McManus, Dosen & Co
OH	CLEVELAND	Meaden & Moore LLP
OH	CLEVELAND	SS&G, Inc.
OH	CLEVELAND	Zinner & Company LLP
OH	COLUMBUS	Auditor of State of Ohio
OH	COLUMBUS	Blue & Co LLP
OH	COLUMBUS	Brady, Ware & Schoenfeld, Inc.
OH	COLUMBUS	Deloitte & Touche LLP
OH	COLUMBUS	GBQ Partners LLC
OH	COLUMBUS	Kennedy Cottrell Richards
OH	COLUMBUS	Parms & Company, LLC
OH	COLUMBUS	Stemen, Mertens, Stickler CPAs & Associates
OH	CONCORD	H & J Certified Public Accountants, Inc
OH	DAYTON	Manning & Associates CPAs, LLC
OH	DEFIANCE	Luderman & Konst
OH	DEFIANCE	Steyer & Co.
OH	GARFIELD HEIGHTS	Koester, DiSalvo and Fried, Inc.
OH	HAMILTON	Stephenson and Warner Inc.
OH	INDEPENDENCE	Walthall, LLP
OH	LANCASTER	JC & Co.
OH	MARION	Holbrook & Manter, Inc
OH	MARRIETTA	Perry & Associates CPA's A.C.

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ST	CITY	FIRM NAME
OH	MAUMEE	William Vaughan Company
OH	NEW PHILADELPHIA	Rea & Associates, Inc.
OH	NEWARK	Wilson Shannon & Snow Inc.
OH	PAULDING	Bashore Reineck Stoller & Waterman Inc
OH	POLAND	Paul J. Canter CPA, Inc
OH	SIDNEY	McCrate, Delaet & Co.
OH	SYLVANIA	Weber O'Brien Ltd
OH	TOLEDO	Lublin, Sussman Group, L.L.P.
OH	WESTERVILLE	Julian & Grube, Inc.
OH	WILLOUGHBY	Prijatel & Associates
OH	WOOSTER	Dyer Hughes Roche, Inc.
OH	YOUNGSTOWN	Cohen & Company, Ltd
OK	ALTUS	Marilyn J. Kroll, CPA, Inc., PC
OK	BARTLESVILLE	Stotts, Archambo, Mueggenborg & Barclay, PC
OK	BROKEN ARROW	Kerry John Patten
OK	BROKEN BOW	Joe Bob Smith CPA, PC
OK	CUSHING	CBEW Professional Group, LLP
OK	EDMOND	Arledge & Associates, P.C.
OK	NORMAN	Gray, Blodgett, & Company, PLLC
OK	OKLAHOMA CITY	Crawford & Associates, P.C.
OK	OKLAHOMA CITY	DWG Inc.
OK	OKLAHOMA CITY	Engelbach Roberts & Co. PLLC
OK	OKLAHOMA CITY	HSPG & Associates PC
OK	OKLAHOMA CITY	Knol & Minney, PLLC
OK	OKLAHOMA CITY	Oklahoma State Auditor & Inspector Office
OK	SHAWNEE	Finley & Cook
OK	STILLWATER	Steven F. Cundiff CPA Inc.
OK	TULSA	Briscoe, Burke & Grigsby LLP
OK	TULSA	Elfrink and Associates, PLLC
OK	TULSA	Heatherington & Fields
OK	TULSA	Hinkle & Company, PC
OK	TULSA	HoganTaylor LLP
OK	TULSA	Hood & Associates, CPAs, P.C.
OK	TULSA	Morse & Co., P.L.L.C
OK	TULSA	Muret CPA, PLLC
OK	TULSA	Stanfield & O'Dell, P. C.
OK	TULSA	Sutton Robinson Freeman & Co. PC
OK	VINITA	Turner & Associates, PLC
OR	ALBANY	Accuity, LLC
OR	BAKER CITY	Guyer & Associates, CPAs PC
OR	BEAVERTON	Hansen Hunter & Company PC

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ST	CITY	FIRM NAME
OR	BEAVERTON	Markusen & Schwing
OR	BURNS	G W Wilber, CPA's PC
OR	CANBY	Wilcox Arredondo & Co.
OR	COOS BAY	C.J. Huntsman, CPA, P.C.
OR	COOS BAY	Wall & Wall, P.C. CPAs
OR	EUGENE	Emerald CPA Group, LLP
OR	EUGENE	Isler CPA LLC
OR	EUGENE	Jones & Roth, P.C.
OR	EUGENE	Mueller Yuva Osterman Powers LLP
OR	EUGENE	William E. Maas P. C.
OR	HERMISTON	Barnett & Moro, P.C.
OR	JOHN DAY	Oster Professional Group, CPA's LLP
OR	KLAMATH	Molatore, Scroggin, Peterson & Co. LLP
OR	KLAMATH	Romig & Associates, P. C.
OR	LA GRANDE	Lewis, Poe, Moeller, Gunderson & Roberts, LLC
OR	LAKE OSWEGO	Troy Reichlein CPA LLC
OR	MEDFORD	Isler Medford LLC
OR	MEDFORD	KDP Certified Public Accountants, LLP
OR	MEDFORD	Richard W. Brewster CPA, PC
OR	NORTH BEND	Hough, MacAdam, Wartnik, Fisher & Gorman, LLC
OR	ONTARIO	Brian L. Richins, P.C.
OR	PENDLETON	Dickey and Tremper, LLP
OR	PENDLETON	Read & Bose, PC
OR	PENDLETON	Gary McGee & Co LLP
OR	PORTLAND	Hoffman Stewart & Schmidt PC
OR	PORTLAND	Kern & Thompson, LLC
OR	PORTLAND	Kieckhafer Schiffer & Co LLP
OR	PORTLAND	McDonald Jacobs, P.C.
OR	PORTLAND	Perkins & Company, PC
OR	PORTLAND	Richard Winkel, CPA
OR	PORTLAND	Rostad & English, CPAs, P.C.
OR	PORTLAND	Talbot, Korvola & Warwick LLP
OR	REDMOND	Dahlen & Associates CPAs L.L.P.
OR	ROSEBURG	Neuner, Davidson, Cooley & Rapp, LLC
OR	SALEM	Aldrich CPAs + Advisors LLP
OR	SALEM	Boldt, Carlisle & Smith, LLC
OR	SALEM	Grove, Mueller & Swank, P.C.
OR	SALEM	Kuenzi & Company, LLC
OR	SALEM	Lefor & Rapp, LLP
OR	SALEM	Michael Rice CPA
OR	SALEM	Oregon Secretary of State Audits Division

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ST	CITY	FIRM NAME
OR	THE DALLES	Friend & Reagan, P.C.
OR	TIGARD	Pauly, Rogers and Co., P.C.
OR	WEST LINN	Jarrard, Seibert, Pollard & Company
OR	WEST LINN	Merina & Company, LLP
PA	ALLENTOWN	Buckno Lisicky & Company
PA	ALLENTOWN	Campbell, Rappold & Yurasits, LLP
PA	ALLENTOWN	GBB & Co., LLP
PA	ALTOONA	Young, Oakes, Brown & Company, P. C.
PA	BALA CYNWYD	Isdamer & Company, LLC
PA	BALA CYNWYD	Morison Cogen LLP
PA	BEDFORD	Ritchey, Ritchey & Koontz
PA	BETHLEHEM	Morey, Nee, Buck & Oswald LLC
PA	BRIDGEVILLE	Labriola Neighbors, LLP
PA	CAMP HILL	Boyer & Ritter
PA	CAMP HILL	Brown Schultz Sheridan & Fritz
PA	CAMP HILL	McKonly & Asbury, LLP
PA	CANONSBURG	Cypher & Cypher
PA	CARBONDALE	Brian T. Kelly, CPA & Associates LLC
PA	CARNEGIE	Green & Bridges LLP
PA	CARNEGIE	R. D. Hoag and Associates, CPA'S
PA	CHALFONT	Dunlap & Associates, P.C.
PA	CHAMBERSBURG	Rotz & Stonesifer P.C.
PA	DOWNINGTOWN	Robert C. Bezgin, CPA
PA	DUNMORE	Kelly, Barbetti & Co., CPA
PA	EAST STROUDSBURG	Kirk, Summa & Co., LLP
PA	ERIE	Buseck Barger Bleil & Co Inc
PA	ERIE	Felix & Gloekler, P.C.
PA	ERIE	Sean T. Sullivan, CPA, PC
PA	EXTON	Woolard, Krajnik, Masciangelo, Ruggiero, LLP
PA	FEASTERVILLE TREVOSE	O'Hara, Ward & Associates
PA	FORT WASHINGTON	Firestone & Company LLC
PA	FORT WASHINGTON	Robin Kramer & Green, LLP
PA	GREENSBURG	Deluzio & Company LLP
PA	GROVE CITY	Stillwaggon & McGill, LLC
PA	HARRISBURG	Commonwealth Of PA Office of the Budget
PA	HARRISBURG	Zelenkofske Axelrod LLC
PA	HERSHEY	Smoker, Smith & Assoc., P. C.
PA	HOLLIDAYSBURG	Link & Associates, P. C.
PA	HORSHAM	Kreischer Miller
PA	JENNKINTOWN	Mark I Sailor
PA	JOHNSTOWN	Barnes Saly & Company, PC

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ST	CITY	FIRM NAME
PA	JOHNSTOWN	Catanese Group
PA	JOHNSTOWN	Kline, Kimlin, CPAs
PA	JOHNSTOWN	Kotzan CPA & Associates, P.C.
PA	JOHNSTOWN	Wessel & Company
PA	KENNETH SQUARE	RW Group LLC
PA	KINGSTON	Kronick Kalada Berdy & Co. P.C.
PA	KINGSTON	Snyder & Clemente
PA	KITTANNING	Lorrie Greiner CPA, INC
PA	LANCASTER	RKL LLP
PA	LANCASTER	Sager, Swisher & Company, LLP
PA	LANCASTER	Trout, Ebersole & Groff, LLP
PA	LEBANON	Garcia Garman & Shea, PC
PA	MEADVILLE	McGill, Power, Bell & Associates LLP
PA	MECHANICSBURG	Greenawalt & Company, P.C.
PA	MEDIA	Leitzell & Economidis
PA	MEDIA	Merves, Amon & Barsz LLC
PA	MONROEVILLE	Buckler, McKenney & Nadzadi, P.C.
PA	MONROEVILLE	Henry Rossi & Co., LLP
PA	MONT CLARE	Maillie, LLP
PA	MONTOURSVILLE	Larson, Kellett & Associates, P.C.
PA	NEW BRIGHTON	Cottrill, Arbutina & Associates, P. C.
PA	NEW BRIGHTON	Mark C. Turnley, CPA
PA	NORTH HUNTINGDON	Albanese Sinchar Smith & Co.
PA	NORTHAMPTON	Gorman & Associates P.C.
PA	OAKS	Kimmel, Lorah & Associates, LLP
PA	PHILADELPHIA	BBD, LLP
PA	PHILADELPHIA	Heffler Radetich & Saitta L.L.P.
PA	PHILADELPHIA	J. Miller & Associates, LLC
PA	PHILADELPHIA	Milligan & Company LLC
PA	PHILADELPHIA	Mitchell & Titus LLP
PA	PHILADELPHIA	Snyder Daitz & Company
PA	PITTSBURGH	Cameron Professional Services Group, LLC
PA	PITTSBURGH	Case Sabatini & Company P. C.
PA	PITTSBURGH	Creese, Smith and Co. LLC
PA	PITTSBURGH	Goff Backa Alfera & Co. LLC
PA	PITTSBURGH	Horovitz, Rudoy and Roteman LLC
PA	PITTSBURGH	Hosack, Specht, Muetzel and Wood LLP
PA	PITTSBURGH	Houston & Associates, LLC
PA	PITTSBURGH	Lally & Co., LLC
PA	PITTSBURGH	Louis Plung & Company LLP
PA	PITTSBURGH	Maher Duessel

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ST	CITY	FIRM NAME
P	PITTSBURGH	McKeever Varga & Senko CPAs
PA	PITTSBURGH	Schneider Downs & Co Inc
PA	PITTSBURGH	Sisterson & Co. LLP
PA	PITTSBURGH	Terry Collier & Associates, P.C.
PA	PITTSBURGH	The Binkley Kanavy Group, LLC
PA	PORTERSVILLE	Affordable Housing Accountants Ltd.
PA	POTTSVILLE	L. Samuel Deegan P. C.
PA	REAMSTOWN	Weinhold Nickel & Company LLP
PA	READING	Herbein + Company, Inc.
PA	READING	Long, Barrell & Co., Ltd.
PA	SAINT MARYS	Geci & Associates, P. C.
PA	SCRANTON	McGrail, Merkel, Quinn & Associates
PA	SHARON	Black, Bashor & Porsch, LLP
PA	SPOKANE	Dingus, Zarecor & Associates PLLC
PA	SPRING HOUSE	Gable Peritz Mishkin LLP
PA	SPRINGFIELD	Brinker Simpson & Co LLC
PA	STATE COLLEGE	Fiore Fedeli Snyder Carothers LLP
PA	STROUDSBURG	Riley & Company Inc.
PA	UNIONTOWN	McClure & Wolf, LLP
PA	WARREN	Gould Certified Public Accountants, P.C.
PA	WARRINGTON	Bee, Bergvall & Co., P. C.
PA	WASHINGTON	Taggart, Mitchell & Associates
PA	WEST CHESTER	Fischer Cunnane & Associates Ltd
PA	WEST CHESTER	Maulo & Company, Ltd
PA	WEXFORD	Holsinger, P.C.
PA	WYNCOTE	O'Connell & Company LLC
PA	YORK	SF & Company, P.C.
PA	YORK	Stambaugh Ness, P.C.
PR	AGUAS BUENAS	Carlos R Diaz CPA, PSC
PR	BAYAMON	CPA Johmary Melendez
PR	CAGUAS	De Angel & Compañia, CPA, LLC
PR	CAGUAS	Anthony Lamboy & Co., CPA, PSC
PR	CAGUAS	CPA Diaz-Martinez, PSC
PR	CAROLINA	Torres, Hernandez & Punter, CPA, CSP
PR	COTO LAUREL	RRC CPA Group, PSC
PR	HATO REY	TCRA & Associates
PR	HUMACAO	Antonio Rodriguez Borrero
PR	MAYAGUEZ	Rodriguez Rivera & Toro LLP
PR	PONCE	Ojeda CPA Group, PSC
PR	SAN JUAN	AJ Hernandez & Co., PSC
PR	SAN JUAN	Aquino, DeCordova, Alfaro & Co. LLP

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ST	CITY	FIRM NAME
PR	SAN JUAN	BDO Puerto Rico, PSC
PR	SAN JUAN	Diaz & Candelaria PSC
PR	SAN JUAN	FPV & Galindez, CPAs, PSC
PR	SAN JUAN	HLB Parissi PSC
PR	SAN JUAN	Jose E. Rosario & Co., CPA, PSC
PR	SAN JUAN	Juan A Feliciano Charneco
PR	SAN JUAN	Kevane Grant Thornton LLP
PR	SAN JUAN	Kreston PR, LLC
PR	SAN JUAN	Landa Umpierre PSC
PR	SAN JUAN	Ortiz, Rivera. Rivera & Co.
PR	SAN JUAN	PFK Torres Llompарт, Sanchez Ruiz, LLC
PR	SAN JUAN	RSM Puerto Rico
PR	SAN JUAN	Valdes, Garcia, Marin & Martinez, LLP
PR	SAN JUAN	Zayas, Morazzani & Co.
PR	VILLALBA	Frankie G. Torres Fred
PR	YAUCO	Roman Toro & Co. CPA, PSC
RI	PROVIDENCE	Kahn Litwin Renza & Co Ltd.
RI	PROVIDENCE	LGC&D
RI	PROVIDENCE	Office of the Auditor General – State of Rhode Island
RI	PROVIDENCE	Piccerelli, Gilstein & Co., LLP
RI	PROVIDENCE	YKSM, Ltd.
RI	WARWICK	Bacon & Company CPAs LLC
RI	WARWICK	DiSanto, Priest & Co.
RI	WARWICK	Malo Recchia & Company, Inc.
RI	WARWICK	Parmelee, Poirier & Associates
RI	WEST WARWICK	Baxter, Dansereau & Associates, LLP
SC	BEAUFORT	Crowley Wechsler & Associates LLC
SC	CHARLESTON	WebsterRogers LLP
SC	COLUMBIA	Clark Eustace Wagner, CPA, PA
SC	COLUMBIA	J. W. Hunt and Company, LLP
SC	COLUMBIA	McGregor & Company LLP
SC	COLUMBIA	Scott and Company LLCP
SC	COLUMBIA	South Carolina Office of the State Auditor
SC	COLUMBIA	The Hobbs Group, P.A.
SC	COLUMBIA	Walda Wildman LLC
SC	FLORENCE	Holt & Holt CPA's LLC
SC	GAFFNEY	Cline Brandt Kochenower & Co. P. A.
SC	GREENVILLE	Bradshaw, Gordon & Clinkscales LLC
SC	GREENVILLE	McKinley, Cooper & Co. LLC
SC	GREENWOOD	Elliott Davis Decosimo
SC	GREENWOOD	Manley Garvin LLC

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ST	CITY	FIRM NAME
SC	GREENWOOD	Randy L. Skinner & Company, PA
SC	HARTSVILLE	Phillips, Currin & Company, CPAs, LLC
SC	HEMINGWAY	Lawrimore & Lawrimore CPAs, LLC
SC	HILTON HEAD ISLAND	A. Creig Odom, CPA, PA
SC	IRMO	Brown CPA, LLC
SC	LAURENS	Love, Bailey & Associates, LLC
SC	MAULDIN	Greene, Finney & Horton, LLP
SC	SPARTANBURG	McAbee, Schwartz, Halliday & Co
SC	SPARTANBURG	Norman, Johnson & Co., P. A.
SC	ROCK HILL	Faulkner and Thompson PA
SC	WEST COLUMBIA	Burkett Burkett & Burkett CPAs P. A.
SC	WEST COLUMBIA	The Brittingham Group, LLP
SD	BROOKINGS	Kinner & Company, Ltd
SD	MITCHELL	ELO Prof LLC
SD	PIERRE	Department of Legislative Audit – State of South Dakota
SD	RAPID CITY	Casey Peterson & Associates, Ltd.
SD	RAPID CITY	DeSmet and Biggs LLP
SD	RAPID CITY	Donna Denker & Associates
SD	RAPID CITY	Ketel Thorstenson, LLP
SD	WATERTOWN	Vilhauer Raml & Snyder P.C
SD	YANKTON	Wohlenberg Ritzman & Co. LLC
TN	ALCOA	Ingram, Overholt & Bean, PC
TN	BRENTWOOD	Bellenfant & Miles, PLLC
TN	BRENTWOOD	Lattimore Black Morgan & Cain PC
TN	CHATTANOOGA	Henderson, Hutcherson & McCullough, PLLC
TN	CHATTANOOGA	Johnson, Hickey & Murchison, P.C.
TN	CLARKSVILLE	Ritter Tax & Accounting Services, CPA
TN	CLARKSVILLE	Stone, Rudolph & Henry
TN	CORDOVA	Jackson, Howell & Associates, PLLC
TN	DECATURVILLE	Brasher Accounting
TN	FRANKLIN	Patterson, Hardee & Ballentine, PC
TN	GREENEVILLE	Rodefer Moss & Co PLLC
TN	JACKSON	Cowart, Sargent & Webb, CPAs, P.C.
TN	JACKSON	Alexander Thompson Arnold PLLC
TN	JOHNSON CITY	Blackburn Childers & Steagall PLC
TN	KNOXVILLE	Mitchell Emert & Hill, P.C.
TN	KNOXVILLE	Pugh & Company, P.C.
TN	KNOXVILLE	Tarwater and Company
TN	LEBANON	Terry Home CPA, Inc.
TN	MEMPHIS	Booker T. Camper Jr.
TN	MEMPHIS	Brundige, Payne & Company, P. C.

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ST	CITY	FIRM NAME
TN	MEMPHIS	Fouts & Morgan
TN	MEMPHIS	Reynolds Bone & Griesbeck PLC
TN	MEMPHIS	Watkins Uiberall, PLLC
TN	MEMPHIS	Whitehorn Tankersley & Davis, PLLC
TN	MORRISTOWN	C. Duane Cline, CPA, LLC
TN	MORRISTOWN	Craine, Thompson & Jones, PC
TN	MURFREESBORO	Jobe, Hastings & Associates
TN	NASHVILLE	Burkhalter & Ryan, PC
TN	NASHVILLE	Crosslin, PLLC
TN	NASHVILLE	Frasier, Dean & Howard, PLLC
TN	NASHVILLE	Hoskins & Company, P.C.
TN	NASHVILLE	KBMD & Associates PLLC
TN	NASHVILLE	KraftCPAs PLLC
TN	OAK RIDGE	WLC Certified Public Accountants, PC
TN	UNION CITY	Thompson, McConnell and Hurst PLLC
TX	ABILENE	Roberts & McGee, CPA
TX	ABILENE	Condley and Company, L.L.P
TX	ABILENE	Davis Kinard & Co, PC
TX	ABILENE	Merritt, McLane & Hamby, P.C.
TX	ALLEN	Gregory S. Delk, CPA
TX	AMARILLO	Brown Graham & Company PC
TX	AMARILLO	Connor McMillon Mitchell & Shennum PLLC
TX	AMARILLO	Doshier, Pickens & Francis, P.C.
TX	AMARILLO	Johnson & Sheldon, PLLC
TX	AMARILLO	Kile & Co., P. C.
TX	ANDREWS	Wayne M. Manning, CPA
TX	ARLINGTON	HMSW CPA, P.L.L.C.
TX	ARLINGTON	Sutton Frost Cary LLP
TX	ATHENS	Smith, Lambright & Associates, P.C.
TX	ATLANTA	Caver and Setser, Inc.
TX	AUSTIN	Atchley & Associates, LLP
TX	AUSTIN	Bill D. Atwood, CPA LLC
TX	AUSTIN	Maxwell Locke & Ritter LLP
TX	AUSTIN	Monday Rufus & Co., P.C.
TX	AUSTIN	Montemayor Britton Bender PC
TX	AUSTIN	Novogradac & Company LLP
TX	AUSTIN	PMB Helin Donovan, LLP
TX	AUSTIN	Texas State Auditor's Office
TX	AUSTIN	West, Davis & Company, LLP
TX	BAYTOWN	Ratliff and Jentho
TX	BAYTOWN	Start, Garcia & Stanley, LLC

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ST	CITY	FIRM NAME
TX	BAYTOWN	Tiller and Company, P. C.
TX	BEAUMONT	Cook Parker, PLLC
TX	BEAUMONT	Edgar, Kiker & Cross, P.C.
TX	BEAUMONT	JR Edwards & Associates, LLC
TX	BEAUMONT	Pollans & Cohen
TX	BEAUMONT	Wathen, De Shong & Juncker, LLP
TX	BELTON	Alton D. Thiele P C
TX	BOWIE	Stephen G. Gilland PC
TX	BRIDGE CITY	Keri Michutka, CPA
TX	BROWNWOOD	Burl D. Lowery
TX	BRYAN	Ingram, Wallis & Co., P.C.
TX	CARTHAGE	Robinson & Payne, P.L.L.C.
TX	CEDAR HILL	Logan & Associates, P.C.
TX	CEDAR PARK	Singleton, Clark & Company, PC
TX	CHILDRESS	Foster and Lambert LLC
TX	CORSICANA	Anderson, Marx & Bohl, P.C.
TX	CORPUS CHRISTI	Collier, Johnson & Woods, P.C.
TX	CORPUS CHRISTI	Ernest R. Garza & Company, P. C.
TX	CORPUS CHRISTI	Farris & Farris
TX	CORPUS CHRISTI	Gowland, Strealay, Morales & Co., PLLC
TX	CORPUS CHRISTI	Lowvorn & Kieschnick, LLP
TX	CORPUS CHRISTI	Raul Hernandez & Company P.C.
TX	CRANFILLS GAP	Gerald D. Nelson P. C.
TX	CYPRESS	Harry Afadapa & Assoc., P.C.
TX	DALLAS	Howard & Co. LLP
TX	DALLAS	Huselton, Morgan & Maultsby PC
TX	DALLAS	Judd, Thomas, Smith & Company, P.C.
TX	DALLAS	Turner, Stone & Company, L. L. P.
TX	DENTON	Hankins, Eastup, Deaton, Tonn & Seay, P.C.
TX	DESOTO	EG Fox & Fox, P.C.
TX	DUMAS	Coy Barton, CPA
TX	EASTLAND	Cameron L. Gulley, CPA
TX	EDINBURG	LUIS C OROZCO, CPA
TX	EDINBURG	Noel Garza, CPA, PC
TX	EL PASO	Gibson, Ruddock, Patterson LLC
TX	EL PASO	Marcus, Fairall, Bristol + Co P.L.L.C.
TX	EL PASO	Peña, Briones, McDaniel & Co.
TX	EL PASO	Sammy C. Johnson CPA
TX	EL PASO	Schmid Broaddus Nugent & Gano P.C.
TX	EL PASO	Strickler & Prieto, LLP
TX	EL PASO	Watts CPA, P.C.

AICPA – GAQC List by State as of July 21, 2017

ST	CITY	FIRM NAME
TX	ENNIS	Misty Culpepper, CPA, PLLC
TX	ENNIS	Yeldell, Wilson & Co., P.C.
TX	FORT WORTH	Kirk, Richardson and Poole P.C.
TX	FORT WORTH	Mike Estes P.C.
TX	FORT WORTH	Stovall, Grandey & Allen, LLP
TX	FORT WORTH	Weaver and Tidwell LLP
TX	FORT WORTH	William A. Coombes CPA
TX	FREDERICKSBURG	Klein, Kraus & Company, LLC
TX	FREDERICKSBURG	Neffendorf & Knopp, P.C.
TX	FRISCO	Evans Pingleton & Howard, PLLC
TX	FRISCO	Nabors CPA Services, P.C.
TX	GATESVILLE	Dora Jean Dyson CPA, P.C.
TX	GALVESTON	Katherine Overbeck Maxwell, CPA, PLLC
TX	GONZALES	Floyd & Gindler, PC
TX	GRAPEVINE	Katopody, LLC
TX	GRAHAM	Birdwell, Quinn & Co., P.C.
TX	GREENVILLE	Conway Company CPAs PC
TX	GREENVILLE	Morgan, Davis & Company, P. C.
TX	GREENVILLE	Rutherford, Taylor & Company, P.C.
TX	HAMLIN	James E. Rodgers & Co. P.C.
TX	HARLINGEN	Roberto Lopez, CPA
TX	HENDERSON	Morgan LaGrone, CPA, PLLC
TX	HOUSTON	Bankole, Okoye & Associates, PC
TX	HOUSTON	Belt Harris and Associates, LLP
TX	HOUSTON	Blazek & Vetterling
TX	HOUSTON	Cornelius, Stegent & Price LLP
TX	HOUSTON	Edward A. Rose Jr., CPA, P.C.
TX	HOUSTON	Fitts, Roberts & Co., P.C.
TX	HOUSTON	Gomez & Company
TX	HOUSTON	McCall Gibson Swedlund Barfoot PLLC
TX	HOUSTON	McConnell & Jones LLP
TX	HOUSTON	Melton & Melton LLP
TX	HOUSTON	Null Lairson PC
TX	HOUSTON	Ralph and Ralph, P. C.
TX	HOUSTON	Terrie L Jackson
TX	HOUSTON	YOE CPA, LLC
TX	HUNTSVILLE	Davis, Heinemann & Company, P.C.
TX	KATY	Lee E. Shafer, P.C.
TX	KERRVILLE	Douville, Goldman & Allen PLLC
TX	KERRVILLE	Pressler, Thompson & Company, LLC
TX	KILGORE	Brown, Bronstad, Habenicht & Rosson, P. C.

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ST	CITY	FIRM NAME
TX	KINGSVILLE	John Womack & Co., PC
TX	KNIPPA	Ede & Company, LLC
TX	LAKE JACKSON	Kennemer, Masters & Lunsford, CPAs, LLC
TX	LAMESA	Newberry Leonard Horton & Barrington
TX	LAMESA	Stephens, Stephens & Telchik, P. C
TX	LEVELLAND	Myatt, Blume, and Osburn, LTD., L.L.P.
TX	LIBERTY	Wiggins & Smith
TX	LITTLEFIELD	Webb, Webb & Wright
TX	LONGVIEW	Curtis Blakely & Co., P. C.
TX	LONGVIEW	Karen A Jacks & Associates, PC
TX	LUBBOCK	Bolinger, Segars, Gilbert & Moss, L.L.P.
TX	LUBBOCK	Robison Johnston & Patton LLP
TX	LUFKIN	Alexander, Lankford & Hiers, Inc.
TX	LUFKIN	Axley & Rode LLP
TX	LUFKIN	Goff & Herrington, PC
TX	MANSFIELD	Waters, Vollmering & Associates LLP
TX	MARSHALL	Knuckols Duvall Hallum & Co.
TX	MCALLEN	Burton McCumber & Cortez, L.L.P.
TX	MONAHANS	Smith & Rives, P.C
TX	MT PLEASANT	Arnold, Walker, Arnold & Co., P.C.
TX	MULESHOE	Randall L Field PC
TX	NACOGDOCHES	Halls, Johnson, McLemore & Redfield, LLP
TX	ODESSA	David A. Boring
TX	ODESSA	Johnson, Miller & Co., CPA's, P. C.
TX	ORANGE	Steirman, Whitfield and Co., P.C.
TX	PALMVIEW	Frank Rodriguez CPA Firm, PLLC
TX	PARIS	Malnory, McNeal and Company, PC
TX	PARIS	McClanahan and Holmes, LLP
TX	PERRYTON	Douglas Kile, CPA, PC
TX	PHARR	Oscar R. Gonzalez, CPA & Associates, PLLC
TX	PLANO	Cornwell Jackson PLLC
TX	PORT NECHES	Mitchell T Fontenote CPA, Inc.
TX	RICHARDSON	Vail & Knauth, LLP
TX	ROANOKE	Haynes & Assoc PC
TX	ROGERS	Karl Kacir
TX	ROUND ROCK	R. A. Jones, PLLC
TX	SAN ANGELO	Armstrong, Backus & Co., L.L.P.
TX	SAN ANGELO	Eckert & Co LLP
TX	SAN ANTONIO	Bill C. Rocha, CPA
TX	SAN ANTONIO	ABIP, PC
TX	SAN ANTONIO	Akin, Doherty, Klein & Feuge, P. C

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ST	CITY	FIRM NAME
TX	SAN ANTONIO	C. C. Garcia & Co., P. C.
TX	SAN ANTONIO	Garza Gonzalez & Associates
TX	SAN ANTONIO	Gonzalez & Walker, CPAs
TX	SAN ANTONIO	Leal & Carter, PC
TX	SAN ANTONIO	Martinez, Rosario & Co., LLP
TX	SAN ANTONIO	Randy Walker & Co., P.C.
TX	SAN ANTONIO	Richard M Burriola, CPA, P.C.
TX	SAN ANTONIO	Ruben Jimenez & Associates, P.C.
TX	SAN ANTONIO	Sagebiel, Ravenburg & Schuh, P.C.
TX	San ANTONIO	Schriver, Carmona & Company, PLLC
TX	SAN ANTONIO	Williams, Crow, Mask LLP
TX	SAN SABA	Kevin Shahan, CPA, LLC
TX	SEMINOLE	Davis, Ray & Co., P. C.
TX	SHERMAN	Adami, Lindsey & Company, L.L.P.
TX	SOUTHLAKE	M Group, L.L.P.
TX	SPRING	Breedlove & Co. P.C.
TX	SPRING BRANCH	Michael A Arnold PLLC
TX	STANTON	Stallings & Herm, P. C.
TX	SWEETWATER	Cathrine Wilks
TX	SWEETWATER	May & Hrbacek LLP
TX	SWEETWATER	Richard A. Bowman CPA
TX	TEMPLE	Brockway Gersbach McKinnon & Niemeier PC
TX	TEMPLE	Lott, Vernon & Company, P. C.
TX	TEMPLE	Ludwick, Templin, Montgomery & Stapp P.C.
TX	TERRELL	Michael W. Bedford
TX	TEXARKANA	Holliday, Lemons & Cox, P.C
TX	TEXARKANA	Thomas & Thomas LLP
TX	TEXARKANA	Wilf & Henderson, P.C.
TX	THE WOODLANDS	Seefeld Lawson Moeller LLP
TX	TOM BEAN	LaFollett and Abbott PLLC
TX	TYLER	Acker & Company
TX	TYLER	Gollob Morgan Peddy PC
TX	TYLER	Henry & Peters, P.C.
TX	TYLER	Prothro, Wilhelmi & Company, P.L.L.C.
TX	TYLER	Squyres, Johnson, Squyres & Co., L. L. P.
TX	UNIVERSAL CITY	Armstrong Vaughan & Assoc P.C.
TX	UVALDE	Coleman, Horton & Company LLP
TX	VERNON	Moore, Truelove, Pharis, Meyers & Marsh, CPAs, PLLC
TX	VICTORIA	Bumgardner, Morrison & Company, L.L.P.
TX	VICTORIA	Harrison, Waldrop & Uherek, LLP
TX	VICTORIA	Roloff, Hnatek and Co. LLP

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ST	CITY	FIRM NAME
TX	WACO	Jaynes, Reitmeier, Boyd & Therrell, P.C.
TX	WACO	Pattillo, Brown & Hill, L.L.P.
TX	WEATHERFORD	George, Morgan & Sneed, P. C
TX	WEATHERFORD	Snow, Garrett & Company
TX	WEST LAKE HILLS	DK Partners, PC
TX	WHEELER	Charles F. Kuntz, CPA
TX	WICHITA FALLS	Edgin, Parkman, Fleming & Fleming, PC
TX	WICHITA FALLS	Freemon, Shapard & Story
TX	WICHITA FALLS	MWH Group, P.C.
UT	BOUNTIFUL	Hansen, Bradshaw, Malmrose & Erickson
UT	BOUNTIFUL	Shaw & Co., P.C.
UT	BRIGHAM CITY	Wiggins & Co., PC
UT	KAYSVILLE	FJ & Associates
UT	LOGAN	Jones Simkins LLC
UT	OGDEN	Ulrich & Associates, P. C.
UT	OREM	Hawkins, Cloward & Simister, L. C.
UT	OREM	Squire & Company, PC
UT	PROVO	Gilbert & Stewart, CPA's, P. C.
UT	ROY	Litz & Company, P.C.
UT	SAINT GEORGE	Hafen, Buckner, Everett & Graff, PC
UT	SAINT GEORGE	HintonBurdick CPAs & Advisors
UT	SALT LAKE CITY	Hansen, Barnett, Maxwell
UT	SALT LAKE CITY	Haynie & Co
UT	SALT LAKE CITY	HEB Certified Public Accountants
UT	SALT LAKE CITY	Karren, Hendrix, Stagg, Allen & Company
UT	SALT LAKE CITY	Pinnock, Robbins, Posey & Richins, P.C.
UT	SALT LAKE CITY	Sorensen, Vance & Company, P.C.
UT	SALT LAKE CITY	Tanner LLC
UT	SALT LAKE CITY	Utah State Auditor
VA	ABINGDON	Hickok, Fern & Company, CPA's
VA	ALEXANDRIA	Acuity Consulting, Inc.
VA	ALEXANDRIA	Castro & Company, LLC
VA	ALEXANDRIA	Clarke Leiper PLLC
VA	ALEXANDRIA	DP George & Company, LLC
VA	ALEXANDRIA	Halt, Buzas & Powell, Ltd.
VA	ALEXANDRIA	Kositzka, Wicks and Company
VA	ALEXANDRIA	Renner and Company CPA P.C.
VA	ARLINGTON	Reid Consulting, LLC
VA	ARLINGTON	RMA Associates, LLC
VA	CHARLOTTESVILLE	Hantzmon Wiebel LLP
VA	CHARLOTTESVILLE	Robinson, Farmer, Cox & Associates

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ST	CITY	FIRM NAME
VA	COLONIAL HEIGHTS	Goodman & Company, LLP
VA	DANVILLE	Snead, Williams and Mayhew, P.L.L.C.
VA	FAIRFAX	Gurman & Company, PLLC
VA	FALLS CHURCH	Johnson Lambert LLP
VA	HARRISONBURG	PBMares, LLP
VA	LEXINGTON	Raetz and Hawkins, P. C.
VA	LYNCHBURG	Coley, Eubank & Company, P.C.
VA	NEWPORT NEWS	A. Rohm, Smith, CPA, P.C.
VA	NORFOLK	Wall Einhorn & Chernitzer PC
VA	RESTON	Owings & Company, PLLC
VA	RICHMOND	Auditor of Public Accounts – Commonwealth of VA
VA	RICHMOND	Cherry Bekaert LLP
VA	RICHMOND	Keiter Stephens Hurst Gary & Shreaves, P.C.
VA	RICHMOND	Mitchell, Wiggins & Company LLP
VA	ROANOKE	Brown Edwards & Company L.L.P.
VA	ROANOKE	Foti, Flynn, Lowen and Co. PC
VA	ROANOKE	William White Sr.
VA	SALEM	Warren and Koss, P. C.
VA	SOUTH HILL	Creedle, Jones and Alga, P.C.
VA	SPRINGFIELD	Robert D. Ben-Kori, CPA, PLLC
VA	VIENNA	Fitzgerald & Co., CPAs, P.C.
VA	VIENNA	James R. Turner & Company, PC
VA	VIRGINIA BEACH	Baker and McNiff, P. C.
VA	WINCHESTER	Yount, Hyde & Barbour, P.C.
VA	WOODBIDGE	JS Morlu, LLC
VT	BARRE	Osterman & Burke PC
VT	BENNINGTON	Love, Cody & Company, CPAs, P.C.
VT	BURLINGTON	JMM & Associates
VT	MENDON	Jeffrey R. Bradley CPA, P.C.
VT	MIDDLEBURY	Telling & Associates, CPA, PC
VT	MONTPELIER	Fothergill Segale & Valley PC
VT	MONTPELIER	Mudgett Jennett & Krogh-Wisner, P.C.
VT	MONTPELIER	Pace & Hawley LLC
VT	MONTPELIER	Sullivan, Powers & Co.
VT	SHELBURNE	Angolano and Company CPA PC
VT	ST ALBANY	Kittell Branagan & Sargent Inc
WA	ABERDEEN	Aiken & Sanders, Inc. P. S.
WA	BELLEVUE	Clark Nuber P.S.
WA	BELLEVUE	CPA Consulting, Inc. P.S.
WA	BELLEVUE	Loveridge, Hunt & Co PLLC
WA	BREMERTON	Hearthstone CPA Group

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ST	CITY	FIRM NAME
WA	FIRCREST	Johnson, Stone & Pagano, P.S.
WA	KENT	Shannon & Associates, LLP
WA	KIRKLAND	Laura Lindal CPA
WA	LIBERTY LAKE	Stauffer & Associates PLLC
WA	LONGVIEW	GL Booth JG Davis & Associates, PLLC
WA	LYNNWOOD	Vine Dahlen PLLC
WA	PORT ANGELES	Baker, Overby & Moore, Inc., P. S.
WA	SEATTLE	Bader Martin, PS
WA	SEATTLE	Finney Neill & Co., PS
WA	SEATTLE	Jacobson Jarvis and Co., PLLC
WA	SEATTLE	Lindley and Associates LLC
WA	SEATTLE	Moss Adams LLP
WA	SEATTLE	Peterson Sullivan, LLP
WA	SEATTLE	Watson & McDonell, PLLC
WA	SPOKANE	DeCoria, Maichel & Teague
WA	SPOKANE	Dingus, Zarecor & Associates PLLC
WA	SPOKANE	Goode CPA & Advisory Office PC
WA	SPOKANE	Lori A Pierson CPA
WA	TACOMA	Dwyer, Pemberton & Coulson, PC
WA	VANCOUVER	Michael J. Plymale Inc. P.S.
WA	WENATCHEE	Cordell, Neher & Company PLLC
WA	YAKIMA	Petersen CPAs and Advisors, PLLC
WI	APPLETON	Erickson & Associates, S.C.
WI	BROOKFIELD	Arndt Consulting, LLC
WI	BROOKFIELD	Sitzberger, Hau & Company, S.C.
WI	DELAFIELD	Rotroff Jeanson & Company, SC
WI	EAU CLAIRE	Bauman Associates, Ltd.
WI	FON DU LAC	Huberty & Associates, S.C.
WI	GREEN BAY	Schenck SC
WI	KENOSHA	Tirabassi, Felland & Clark, LLC
WI	LA CROSSE	Engelson and Associates, Ltd.
WI	LA CROSSE	Tostrud & Temp, S. C.
WI	LAKE GENEVA	Chamberlain & Henningfield, CPAs
WI	MADISON	Baker Tilly Virchow Krause, LLP
WI	MADISON	WI Legislative Audit Bureau
WI	MADISON	SVA Certified Public Accountants, S.C.
WI	MADISON	Wegner CPAs, LLP
WI	MADISON	WI Legislative Audit Bureau
WI	MANITOWOC	Hawkins Ash CPAs, LLP
WI	MARINETTE	Unger & Walters, S.C.
WI	MIDDLETON	Smith & Gesteland LLP

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ST	CITY	FIRM NAME
WI	MILWAUKEE	Coleman & Williams, Ltd.
WI	MILWAUKEE	Reilly, Penner & Benton LLP
WI	MILWAUKEE	Ritz Holman LLP
WI	MILWAUKEE	Sattell, Johnson, Appel & Co., S. C.
WI	MINERAL POINT	Johnson Block & Co., Inc
WI	PARK FALLS	Eagle Audit & Accounting, LLC
WI	PORTAGE	Miller Brussell Ebben & Glaeske LLC
WI	RACINE	Gordon J. Maier & Company, LLP
WI	RHINELANDER	Wipfli LLP
WI	SHAWANO	KerberRose SC
WI	WAUKESHA	Walkowicz, Boczkiewicz & Co., S. C.
WI	WAUSAU	Krause, Howard & Company, S. C.
WV	CHARLESTON	Arnett Carbis Toothman LLP
WV	CHARLESTON	Chief Inspector Division WV State Auditor' Office
WV	CHARLESTON	Ellis & Ellis PLLC
WV	CHARLESTON	Fizer and Associates, PLLC
WV	CHARLESTON	Gibbons & Kawash
WV	CHARLESTON	Gray, Griffith & Mays, A. C.
WV	CHARLESTON	Suttle & Stalnaker, PLLC
WV	CHARLESTON	Teed & Associates, PLLC
WV	CLARKSBURG	Tetrick & Bartlett, PLLC
WV	HUNTINGTON	Hayflich Grigoraci PLLC
WV	HUNTINGTON	Somerville & Company, PLLC
WV	HUNTINGTON	Sullivan Webb, PLLC
WV	MARTINSBURG	Cox Hollida & Professionals PLLC
WV	MARTINSBURG	J. C. Kunkle and Associates, A. C.
WV	MILTON	Lisa K. Thornburg, CPA
WV	MORGANTOWN	Homer A. Ruckle
WV	PARKERSBURG	Altman & Associates, PLLC
WV	WHEELING	Seachrist, Kennon & Marling, A.C.
WV	WHEELING	Wilson, Kozicki, & Gwynn, PLLC
WV	WHEELING	Zeno, Pockl, Lilly and Copeland, A.C.
WY	CASPER	Lenhart, Mason & Associates, LLC
WY	CASPER	Porter Muirhead Cornia & Howard
WY	CASPER	Skogen, Cometto & Associates, P.C.
WY	CHEYENNE	McGee, Hearne & Paiz, LLP
WY	GILLETTE	Bennett, Weber & Hermstad, LLP
WY	LANDER	Fagnant, Lewis & Brinda P.C.
WY	THERMOPOLIS	Koerwitz, Michel, Wright & Associates, P.C.
WY	WHEELING	S. R. Snodgrass A.C.