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American Institute of Certified Public Accountants. Private Companies Practice Section

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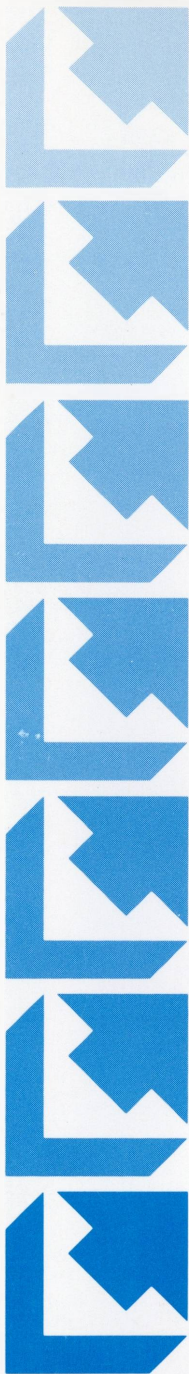
DIRECTORY OF MEMBERS OF THE DIVISION FOR CPA FIRMS

As of July 1, 1993

Sponsored by Private
Companies Practice Section

DIRECTORY OF MEMBERS OF THE DIVISION FOR CPA FIRMS

AS OF JULY 1, 1993



AICPA

American
Institute of
Certified
Public
Accountants

Division for CPA Firms

American Institute of Certified Public Accountants

Note to Readers

This directory is published by the AICPA Division for CPA Firms for the information of its members and others interested in self-regulation by the accounting profession. As the Preface indicates, important information about member firms is available to the public through the division's staff at the following address or telephone numbers:

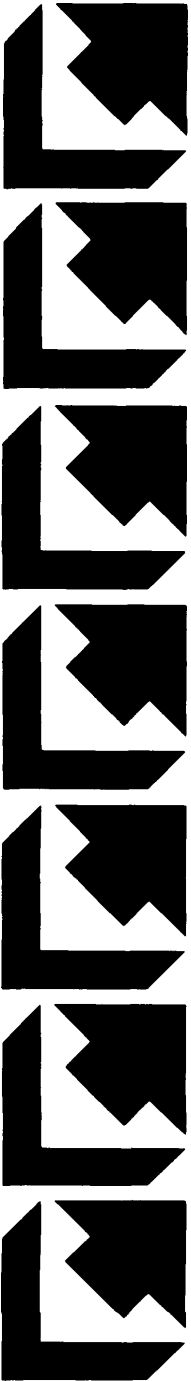
AICPA Division for CPA Firms

1211 Avenue of the Americas

New York, NY 10036-8775

Outside New York State (800) 272-3476

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DIRECTORY OF
MEMBERS OF
THE DIVISION
FOR CPA FIRMS

As of July 1, 1993

**Sponsored by Private
Companies Practice Section**

AICPA

*American
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Division for CPA Firms

American Institute of Certified Public Accountants

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Preface

The Division for CPA Firms, founded in 1977, consists of two sections: the Private Companies Practice Section and the SEC Practice Section. Together, through the Division for CPA Firms, they have this purpose:

To strive for professional excellence in the manner in which CPA firms practice and to assure the public of the quality of accounting and auditing services through an effective peer review and continuing education program; and to provide a means for member firms to make known their views on professional matters.

A firm may join either or both sections of the division.

This directory is an alphabetical listing, by state, of firms that are members of the Division for CPA firms as of October 1, 1993. The listing shows the cities in which each firm had an office on that date. The 6,700 firms included in this directory operate over 9,000 practice offices. Those offices are staffed by 137,000 professionals, of whom 80,000 are CPAs.

Firms that join the Division agree, among other things, to —

- Adhere to published AICPA quality control standards.
- Submit to peer reviews of their accounting and auditing practice every three years, the reports of which are available to the public.
- Ensure that each professional staff person resident in the United States participates in at least 120 hours of continuing professional education every three years.
- Report certain information about the firm to the Division each year, which is available for public inspection. (See the appendix for the reporting requirements.)

Peer review provides assurance of each member firm's commitment to the objectives of the Division. The scope and results of a firm's most recent peer review can be determined by reading the report on the review.

That report and other information about the member firm can be obtained from Division staff at the address noted on the inside front cover or from the firm itself. Staff also will respond to questions from the public concerning the activities and requirements of the sections.

In its second decade of service to the profession and the public, the Division remains committed to the importance of continuing education and peer review in the quest for overall professional excellence and quality services from all CPA firms.

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STAFF AIDE:

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David C Behr
Yuba City

Vernon Bell & Associates
Pasadena

Benko and Piane
South Gate

Grant Bennett Accountants APC
Sacramento

Nancy C Bennett AC
Fremont

Wayne W Bennett
Pleasanton

Bennett & Tone
Woodland Hills

Benson & Neff PC
San Francisco

Benson & Yahng PC
Oakland

Benson Benson and Co
Corte Madera

Berelowitz Mansfield & Co
La Jolla

Ira T Berkowitz AC
Woodland Hills

Bernotas AC
Downey

Bertorelli AC
San Francisco

Billier Frith-Smith & Archibald
Tarzana

Robert E Billings AC
Los Angeles

Leonard G Birnbaum & Company
Los Altos, San Diego

Stephen M Bishop
Riverside

Mel Blank & Associates
Woodland Hills

Block & Handelman
Los Angeles

Block Plant & Eisner AC
Encino

Bloom & Company
Sherman Oaks

John Michael Boccia
Irvine

Bocuzzo & Justus
San Diego

Nancy J Boncyk
Santa Clara

Eric Bonilla
Whittier

Booker AC
Auburn

Booth & Booth
Newport Beach, Pasadena

Mary Bornt
Holtville

Boulger and Boulger
San Diego

Bowman & Company
Stockton

Boysol Myers & Pon
Marysville

Brabo Carlsen & Cahill
Palm Springs

John W Branchflower
Beaumont

Brandlin Dunn & Associates
Los Angeles

John F Branton & Associates AC
San Jose

Paula Hardy Bremel
Clovis

Brennan Jacobs & Co
Bakersfield

Breskin & Mullen Inc
Orange

Bradley S Brokop
Burbank

Broman & Greig
Santa Monica

Brooks Stednitz & Rhodes AC
San Jose

Brown & Weir AC
Glendale, Woodland Hills

Brown AC
Irvine

Clyde W Brown Associates
Salinas

E Keith Brown & Company
San Jose

Roger A Brown & Company
Pasadena

Brown Waits & Armstrong AC
Bakersfield

W Pierce Brownell
Corte Madera

Mary F Brubaker
San Marino

Eli Buchalter AC
Los Angeles

Donald W Buckner
Fullerton

Roy Bukstein
Menlo Park

R A Bullard
Campbell

Kenneth A Bullock
San Diego

Bunn Coberly & Gane
San Francisco

Burgess & Company Inc
San Francisco

J L Burke
Piedmont

Burnett Umphress & Kilgour
Rancho Cordova, Stockton

Steven Burton PC
Riverside

Harry P Cahill
Ukiah

Cairns Haack & Company
Carlsbad

Calaway & Rider
Pasadena

**Caldwell Becker Dervin
Petrick & Company**
Woodland Hills

Ray Calhoun
La Jolla

Carathimas Bohren & Company
Martinez

Carlson Pavlik and Drageset
Yreka

George W Carlyle
Newport Beach

Abe Carnow
Los Angeles

Della J Carroll
Long Beach

Stanley M Carrothers AC
Sacramento

Carter & Associates
Van Nuys

Carter Polito & Gorman Inc
Vista

Stephen P Carter
San Jose

Carver & Noesen
Monterey

Roger G Castro
Oxnard

James C Caswell
Torrance

Richard S Cave
Santa Rosa

Christopher W Cebell
Bakersfield

Chapman & Gravelle AC
Sacramento

Oscar Chavez
Bakersfield

Chean & Company
Tarzana

Chen & Associates
Los Angeles

C Jim Chen AC
Torrance

Po-Jen Chen
San Gabriel

David M Cheney & Co
Northridge

John Cheng & Co
San Diego

Harold W Chlason
Arcadia

Terence K W Ching
Millbrae

Jung Gil Choi
Los Angeles

**Christensen Suihkonen &
Associates AC**
Vacaville

Christian & Co
Los Angeles

**Clumeck Stern Phillips &
Schwartz**
Encino

William J Cockrell
Balboa Island

Cohee Crisell & Co
Long Beach

Cohen Bender & Wall AC
Los Angeles

J H Cohn & Company
San Diego

Andrew E Colker
La Jolla

Collett & Levy
Los Angeles

Patrick F Collins
Newport Beach

John R Collura AC
San Diego

Comins Schenkelberg & Weiner Inc
Sherman Oaks

Michael A Congdon
Porterville

Michael J Conkey
Irvine

Conrad & Associates
Irvine

Considine & Considine AC
San Diego

Cooney & Associates
Newport Beach

**Cooper Moss Resnick
Spiegel & Co**
Van Nuys

Coopers & Lybrand
Los Angeles, Newport Beach, Oakland,
Palm Springs, Sacramento, San Diego,
San Francisco, San Jose, Sherman Oaks

Wilfred J Copeland
Los Angeles

Coradino Hickey & Hanson
La Jolla

Corbin & Wertz
Irvine

Cornelius & Company
Sacramento

Costello and Company
Ventura

Cowell & Varela AC
Fremont

Thomas P Cox
Tustin

Cathy Crago
Bellflower

Gary M Cramer
Los Angeles

Crestol AC
Woodland Hills

**Crook Beversdorf &
Associates PC**
Ukiah

David Eugene Crowder
San Jose

Michael Joseph Cuggino
Petaluma

Carol Jean Curry
Susanville

Cutler & Associates
San Dimas

Milton Adolphus Daley
Laguna Hills

A G Daline AC
San Jose

Dalmas AC
San Bruno

**Damitz Brooks Nightingale
Turner & Morrisset PC**
Santa Barbara

Damore Hamric & Schneider Inc
Sacramento

Dana & Associates
West Los Angeles

Thomas G Dandy
Atwater

**Daniells Phillips Vaughan
& Bock**
Bakersfield

John R Daries PC
Salinas

Daubenblis Lunden & Co
Garden Grove, Covina

Davis & LeGate AC
Westlake Village

Dennis B Davis PC
Orinda

Jerry A De Ainza
Irvine

Dean & Petrie AC
Novato

Mark E Dely
Rancho Cucamonga

DeKarver & Agle
Lake Forest

D'Elarco Suzuki & Co
Los Angeles

Dellinger & Company
Los Angeles

Deloitte & Touche
Costa Mesa, Fresno, Hollister, Long
Beach, Los Angeles, Monterey, Oakland,
Oxnard, Sacramento, Salinas, San Diego,
San Francisco, San Jose, Santa Ana,
Santa Rosa, Woodland Hills

Delucchi Robinson Streit & Co
Santa Clara

Deputy Montgomery Inc
Mission Hills

Armand DeStefani PC
Susanville

Michael L Dever
Los Angeles

Peter B Diaz
Menlo Park

W Lynn Dillender
Pacifica

Michael B Dinner
Salinas

Jim B Dismukes AC
Sacramento

Michael DiStefano
Tustin

Robert E Doig
Northridge

Donovan & Company
Sacramento

Aharon Doodkevitch
North Hollywood

Dale J Dorjath
San Jose

Anne Sterling Dorman
San Francisco

Douglas Connerty & Co
Sacramento

John Patrick Dover
Bakersfield

Doyle Hull & Gregory Inc
Pasadena

Steven Drexler
Capitola

William Dubey AAC
Los Angeles

Robert P Dubin & Company
Encino

Mark E Dugan APC
Whittier

Duncan & Duncan AC
Santa Barbara

Darrell J Dwyer
Rocklin

Eadie and Payne
Redlands, San Bernardino, Upland

Eckhoff AC
San Rafael

James E Eddy
Garberville

Virginia E Egan
Covina

Margaret A Egnew
La Mirada

William E Ehardt
San Francisco

Eichstaedt & Associates
San Francisco

Ellis & Associates AC
Walnut Creek

Elsener & Elsener
Sausalito

Elwood & Espina
San Mateo

Ernst & Young
Fresno, Irvine, Long Beach, Los Angeles,
Palo Alto, Riverside, Sacramento, San
Diego, San Francisco, San Jose, Walnut
Creek, Woodland Hills

Essary Dal Porto & Lowe
Sacramento

John O Everson
Cupertino

Bruce Fairbanks
San Francisco

Harry W Falk
Los Altos

Donald D Fant
Upland

Farber & Hass
Oxnard

Faulkinbury and Yeagley APC
Whittier

Leabert R Fernandez
San Diego

Walter Fierberg
Manhattan Beach

Fineman Nitzberg & West
Beverly Hills

Roy E Fischman
Woodland Hills

Fisher Keathley & Ross
Bakersfield

Fitzgerald Dubina & Company
San Diego

Maud Fitzpatrick
Santa Rosa

Fitzpatrick & Company
Sacramento

Pamela Flores
Downey

Ann C Foster
Oakland

David Fox
Los Angeles, Torrance

Frank Rimerman & Co
Menlo Park, San Jose

Frazer and Torbet
City of Industry, Visalia

Freedman Knispel Cohen Inc
Encino

Mitchell Freedman AC
Sherman Oaks

Edward Gregory Friedman
Diamond Bar

Froshman & Billings AC
Los Gatos, Soquel

Ronald D Fuelle
Berkeley

Edward D Fulgoni
Glendale

S J Gallina & Co
Mountain View, Oakland, Sacramento

Oscar H Gamez
Ontario

Ganzer Cagle Wisotzky
Woodland Hills

**Richard D Garman &
Associates AC**
Newport Beach

Garrett Brooks & Carr
Sacramento

Garrett & Rezanoor
Newport Beach

Garrison & Associates AC
Ontario

Richard J Gartner
Glendale

**Glenn M Gelman and
Associates**
Irvine

George & Starr
Santa Ana

George B Georgiades
Oceanside

Robert T Gervasoni
Los Angeles

Getz Krycier and Jakubovits AAC
Sherman Oaks

**Getzoff Accounting & Consulting
Corporation**
Encino

Gibson & Company Inc
Sacramento

**Gilbert Accounting and
Consulting Corp**
Sacramento

**Gilman Harris Stephens
Bratcher & Travioli**
Visalia

Veda M Gilman
Oakland

Gish Seiden Kline & Co
Sherman Oaks, Westlake Village

Given & Co Inc
Santa Monica

Glantz & Black
Lomita

Paul H Glass
Encino

Barry Glasser
Westlake Village

**Glenn Burdette Phillips and
Bryson**
San Luis Obispo

D J Glidewell & Company
Sacramento

Dennis Godecke Accountant Inc
Palm Desert

Delbert M Goehner AC
Pasadena

Melvin Goldberg AC
San Diego

Goldfarb Whitman & Cohen
Los Angeles

Mark S Goldstein
Los Angeles

Good Gagerman & Berns
Los Angeles

Goodrich Goodyear & Hinds
Huntington Beach, Long Beach

Mark M Gordon
San Diego

Gordon Odom & Davis Inc
Sacramento

David L Gorham
Fresno

Fred Gothelf AC
Tarzana

John D Graham
Los Angeles

Grant Dotson Spence & Co
Fresno

Roger Grant & Co
Pasadena

Grant Thornton
Irvine, Los Angeles, Sacramento, San
Francisco, San Jose, Stockton

G Michael Graves
Fresno

Anita J Graziano
Santa Rosa

Green & Wriedt
Monterey, Salinas, Soquel

Richard N Green
Gold River

Thomas H Green
Greenfield

William Green & Company AC
La Mesa

Greene & Nakahara
Walnut Creek

Gregory Yorke & Lerias
Pomona

Nancy E Gribbell
San Diego

Grice Lund & Tarkington
Encinitas, Escondido

Vahe Mesrob Grigorian
Los Angeles

John M Grimes
Redding

Harold K Grimshaw
Santa Ana

Grobstein & Company AC
Los Angeles

Guerena Bremer & Hockenberg
Marina Del Rey

Robert P Gujral
Rancho Cucamonga

**Gumbiner Savett Friedman &
Rose Inc**
Santa Monica

Gunnarson Richards AC
San Diego

Gursey Schneider & Co
Los Angeles

Gustafson & McGowan
Paradise

Kenneth Paul Gustafson
Napa

Patricia L Haas
Alhambra

James E Hadobas Inc
Anaheim

Beverly G Hagan
Fremont

Eugene R Hallner
Carlsbad

Hallquest & Donovan
Rancho Cucamonga

Hallstein & Warner
Long Beach

Hamill & Company
Woodland Hills

Ronald G Hamilton
Sacramento

Hamma and Nelson
Whittier

Eleanor S Hansen
San Francisco

Eric A Hansen
Irvine

Hanson Rotter & Green
Carmel

Harabedian Hall & Co
Los Angeles

Harb Levy & Weiland
San Francisco

Charles Harker & Co
La Canada

Harlan & Boettger
San Diego

Harmon CPA
Clovis

Harrison-Dailey AC
Chico

Hart Byars Eng & O'Connor AC
Palo Alto

**Hausmaninger Benoe Lang
& Alford Inc**
Irvine, Newport Beach

John C Hawke
San Mateo

Mark E Hayes
Escondido

Haynie & Company PC
Costa Mesa

John W Heberger
Fresno

Hecox Horn & Wheeler
Sherman Oaks

Heimbucher and Associates
San Francisco

Hein + Associates
Orange

Helsley Mulcahy & Fesler
Tustin

Hemming Morse Inc
San Francisco, San Jose, San Mateo

Lionel Henderson & Co
Sacramento

Perry M Henderson
Corona

Herberth & Nettleton
Dublin

Raymond H Hermanson
Newport Beach

Hersh & Goland
Woodland Hills

Barbara Hinderstein
Monterey

Hirahara Inc
Sacramento

**Hirose Oto & Bailey
Accountants Inc**
Oakland

Barbara A Hoch
Ontario

D A Hodgkinson
Orange

Gilbert S Hong
Los Angeles

Hood and Strong
Menlo Park, San Francisco

George L Horejsi APC
West Covina

Horsfall Murphy & Pindroh
Covina, Pasadena

Yoshimasa Hotta
Torrance

House & Company
Sacramento

Patrick A Howard
El Cajon

Gerald K Hoyt & Co
Los Banos

Jean R Huang
Monterey Park

Huffman & Co
Corona

Jerry D Hugo AC
Lodi

Rose Y C Huie
Oakland

Michael T Hullen
Auburn

Karen Humphreys
Culver City

Phillip Hung
Monterey Park

Hurley & Company
Granada Hills

Hutchinson and Bloodgood
El Centro, Glendale, San Diego,
Watsonville

Patrick Intiso
Folsom

Irelan AC
San Francisco

Irelan Uri Mayer & Sheppie
San Francisco

Ireland San Filippo & Co
Fremont, Morgan Hill, Palo Alto, San
Carlos, San Jose, South San Francisco

David L Isa
Torrance, Vista

Ishii & Company
Redondo Beach

Iskowitz & Koo
Los Angeles

Iyer Financial Services
Emeryville

Jacobs McDermith & Schaich
San Bernardino

Robert S Jacobs AC
Cupertino

Cheryl L Janzen
Sacramento

Jasoy Graff & Douglas
San Diego

Junius L Jaubert
Pasadena

Jeffery Corrigan & Co
Pasadena

Jennings Levy & Co
Los Angeles

Carl W Johnson
Aptos

Eric C Johnson
Riverbank

Ross A Johnson and Company
Sacramento

Johnson & Associates AAC
Rocklin, Torrance

Johnson Lambert & Capron
San Diego

Johnston Gremaux & Rossi
Walnut Creek

Johnston Rick & Company
San Jose

Jones & Fitzpatrick Inc
Davis, Sacramento

Jordan & Adams
Los Angeles

Judd & Eddy
Santa Monica

Donald G Judd
Santa Rosa

David R Juedes
Costa Mesa

James H Jung
Los Angeles

Michael J Kahn AC
Los Angeles

Kanesaka & Co
Los Angeles

Jack Kaplan AC
North Hollywood

Edward Karle
Long Beach

Karno AC
Simi Valley

Robert F Kastner
Fresno

John F Kaylor
Los Angeles

Kellogg & Andelson AC
West Hollywood

Kelly Tama Shiffman Inc
Walnut Creek

Kemper CPA Group
Atwater, Merced, Modesto, Tracy

Kennedy & Kennedy
San Bernardino

Christine Amirian Khanjian
Pasadena

Craig T Kiernan AC
Reseda

Theodore S Kimball Jr
Highland

**Kimbell McKenna & von
Kaschnitz**
Alameda, Walnut Creek

King King & Alleman AC
Burbank

**Kevin L Kirkpatrick and
Company**
Marina Del Rey

Kirsch Kohn Oster & Bridge
Encino

Kirstien & Klein Accts Inc
Sacramento

John J Kirth and Company
Lindsay

Klenow & Klenow AC
San Ramon

William J Kling AC
Calabasas

Walter William Knauss III
Thousand Oaks

Waneta Jo Knoch
Alturas

Robert Allen Kosbie
San Diego

KPMG Peat Marwick
Airport Consulting/San Mateo, Century
City/Los Angeles, Costa Mesa, Long
Beach, Los Angeles, Oakland, Orange
County, Palo Alto, Rancho Bernardo,
Sacramento, San Diego, San Francisco,
San Jose, Ventura County-Oxnard,
Walnut Creek, Warner
Center/Woodland Hills

Kramer & Olsen AC
Santa Ana

Kramer Zucker Herren & Co
San Diego

Emma Jo Kresser
Laguna Hills

Terry Earl Krieg
Rohnert Park

Janet Lee Krochman
Irvine

Barry W Krowne AC
Woodland Hills

Mark V Krummenacker
Woodland

James B Kuhn
La Mesa

Richard James Kuhwarth
Grass Valley

**Kupperberg Damasco &
Associates AC**
San Francisco

Patrick J Lacey
Fresno

Lake & Associates
Irvine

Lance Soll & Lunghard
Whittier

Landsman Frank and Sinclair AC
Beverly Hills

Landucci Bick Matter & Johnston
Woodland

Lang and Guidi Inc
San Diego

Charlie W Langley
Westminster

Lawrence L Lathrop
Canyon Lake

Douglas A Laugero
Modesto

Lautze & Lautze AC
Oakland, San Francisco, San Jose

R Scott Lawhead
Santa Ana

Donald J Lazar AC
San Mateo

Leaf and Cole
San Diego

Ben H Lee
Los Angeles

Edward M Lee Jr
Los Angeles

Kam P Lee AC
San Gabriel

Kee Hyoun Lee
Los Angeles

Lee Sperling Hisamune AC
Glendale

Jeffrey Charles Leeper
Mentone

Leighton & Bonovich
San Rafael

Letwak & Bennett
Mission Viejo

Gary Sing Leung
Fresno

Kenneth Leventhal & Company
Los Angeles, Newport Beach, San Diego,
San Francisco

Ernest M Lever
Beverly Hills

Levitz Zacks & Ciceric
San Diego

Thomas J Lieb & Co Inc
Rolling Hills Estate

Pamela A M Liebenberg
Felton

Lindquist von Husen & Joyce
San Francisco

Lindsay and Company
Ventura

Link Murrel & Company
Irvine

**Linkenheimer Hebrew &
Company**
Santa Rosa

Paul T Linsk
San Diego

Donald F Linsteadt
Sacramento

Robert Lipsey & Company Inc
San Diego

Michael D Little AC
Tustin

Thomas L Livingston
Roseville

Logan Throop and Company
San Diego

Kevin A Loney
San Jose

James W Lord
San Luis Obispo

**Edward H Lorge and
Associates**
Irvine

Eben Lu PC
San Francisco

Lucas & Company Inc
South Pasadena

Glenn W Lucas
Woodland

Donald Lucia Jr APC
San Bernardino

Lund & Guttry
Palm Springs, Rancho Mirage

Walter Lupeika
Pleasanton

Raymond C Luther
Cameron Park

Arthur Dean Lynn
Chatsworth

Shiow-Li Ma
City of Industry

MacFarlane Faletti & Co
Santa Barbara

Macias + Miranda
Los Angeles, Sacramento, Santa Ana

Mac Neill & O'Shaughnessy
La Mesa

Maginnis Knechtel & McIntyre
Pasadena

N Melvyn Magson
Ventura

James C Mahoney
North Hollywood

Fred Maidenberg APC
Los Angeles

Christopher R Malburg
Torrance

Andre E Maloof
Glendale

Marinelli + Scott
South San Francisco

Martin Linger & Co
Fresno

Mervin L Martin
San Diego

Martin Werbelow & Co
Pasadena

**Maryanov Madsen Gordon
and Campbell**
Palm Desert, Palm Springs

Matson and Isom AC
Chico, Oroville, Redding

Daniel Matter & Co
Woodland Hills

Matthews & Company
Santa Barbara

George M Mattos
San Jose

Mayeri and Louie
Encino

Mayes & Mailly
Irvine

John Joseph McAllister
Ojai

McCarthy & Associates
Irvine

McCay AC
Los Angeles

James F McClaskey
Walnut Creek

J Scott McClure
Porterville

Robert E McCorkle
Anaheim

Charles McDonough AC
Torrance

McDougal & Co Inc
Sacramento

McGladrey & Pullen
Anaheim, Pasadena, San Bernardino,
San Diego

McGlone & Rasmussen AC
Irvine

McGowan Guntermann
Santa Barbara

John R McKean & Co
San Francisco

McKinley Searcy & Associates
Porterville

William Emmett McMahon
Red Bluff

McNair & Company
Calabasas

David O McReynolds
Sacramento

Craig E Meister
Santa Barbara

Mellon & Johnson
Fontana, San Bernardino

Samuel Mendelson & Company
San Francisco

Meredith Cardozo
San Jose

Martin P Merrill AC
Los Angeles

Shella Metcalf
Chico

Margaret Meyerkorth PC
Concord

Robert Michaels
Malibu

H Scott Middleton
Whittier

Miers & Miers
Barstow

Amiram Milanov
Berkeley

Miller & Giangrande
La Habra, Riverside

Bonnie Miller AC
Santa Clara

Harold L Miller
Beverly Hills

Miller Kaplan Arase & Co
North Hollywood

Miller Ward & Company
Los Angeles

John R Millington
Mount Shasta

Dale Miltimore
Cypress

Miod and Company
Sherman Oaks

Mischel Iosue & Akpovi PC
Encino

Mistretta Kee & Company
Sacramento

Norman W Modglin
Simi Valley

Mohler Nixon & Williams
Campbell

Joel D Momsen
Napa

Monroy Moreno & Kennerson AC
El Centro

Montgomery Niemeyer & Co
Arcadia

Moody Nation & Smith
San Diego

Moon and Mandella AC
Palo Alto

Moore and Company
Encino

Michael T D Moore
Pasadena

Irene Morse
Visalia

Eddie I Moriguchi
San Francisco

Mark S Moriguchi
San Francisco

Robert A Morin
Glendale

Morris Davis & Chan
Oakland

Irene Morse
Visalia

Moss Adams
Costa Mesa, Los Angeles, Rancho
Cordova, San Francisco, Santa Rosa,
Stockton

Mowat Mackle & Anderson
Oakland

Muler & Clare PC
Van Nuys

Mulford & Tignino AC
Westlake Village

**Muller King Mathys Acker
& Lopez AC**
Downey, Los Angeles

Sharon A Mullin
Fallbrook

Murphy Green & Company
Fort Bragg, Mendocino

Richard L Nairn
Agoura Hills

Jon Y Nakagawa & Associates
Oakland

**Nanas Stern Biers
Neinstein and Co**
Beverly Hills

Susan Nanas
Lancaster

R Navarro & Assoc Inc
San Diego

Bernard W Neiman
Encino

Robin M Nepo
Mission Viejo

Nerdrum & Williams
Thousand Oaks

Ilona I Neumann
La Mesa

Michael D Nicholas
Torrance

Nichols & Associates
Irvine

Judy Nieh
Rowland Heights

Jon A Niiro
Newport Beach

Nitchman Flyge & Company
Santa Monica

Noell Clevenger & Company
Visalia

Nystrom & Company
Redding

Terrill F Oberman
Thousand Oaks

Richard J O'Connell
Encino

**Odenberg Ullakko Muranishi
& Co AC**
San Francisco

Eugene L Oftedahl Inc
La Mesa

Patrick William O'Grady
Glendale

Okuma Hanaoka Mayekawa & Co
Gardena

James J O'Leary
Newport Beach

Jaak Olesk
Beverly Hills

Melvin E Oliver
Oroville

Elaine Ollila
Campbell

Olsen AC
Salinas

Terri Ann Olshefsky
Tustin

Oppenheim & Ostrick
Culver City

Orejudos Victorino & Co
Daly City

O'Rourke and Clark AC
Brisbane, Los Angeles

Robert A Ortalda Jr
Redwood City

Ozur Andersen & Radder
Beverly Hills

Pannell Kerr Forster APC
Los Angeles, San Francisco

Judith A Pappé
Anaheim

C Sue Park
San Jose

Curtis Park
Westlake Village

Earl E Parks
Porterville

Parodi & Cropper
Lafayette

Parrish & Peterson AC
San Jose

Pearlman and Markle
Santa Clarita, Woodland Hills

Simon R Pearlman & Associates
Irvine

Pearson Del Prete & Co
Burlingame, Palo Alto, Redwood City

Peasley AC
Long Beach

Pehl Cobb Foutz & Foutz PC
Hemet

Peri Alvarado & Frey Inc
Santa Barbara

Perisho Tombor Loomis
San Jose

Julius Perler
Los Angeles

Perry Hay & Chu
Woodland Hills

Perry-Smith & Co
Sacramento

Peterson & Co
La Jolla, San Diego

Robert A Petterson
San Diego

John F Pfaffl
Burbank

Pfuhl & Knight AC
El Cajon

David Phifer & Associates
Sherman Oaks

Christopher J Philbin AC
Yorba Linda

Phillips Olson & Prince Inc
Santa Rosa, St. Helena

George W Plane Inc
San Jose

Thomas P Pico Jr
Pleasanton

Pisenti & Brinker
Petaluma, Santa Rosa

Mark A Pizarek
Cupertino

Plat & Roschke APC
Calabasas

Platt & Driscoll
San Bernardino

Meredith Jay Polk
Los Angeles

**Pomerantz Kavinoky Gralitzer
& Miller**
Woodland Hills

Poole Rasmussen Accts Inc
Santa Ana

Poortinga Mead & McConnell Inc
Anaheim

Pope & Associates
Santa Monica

Lyle L Potts
Glendale

Reuben E Price & Co
San Francisco

Price Bednar
Los Angeles

Price Waterhouse
Century City, Costa Mesa, Long Beach,
Los Angeles, Menlo Park, Palo Alto,
Riverside, Sacramento, San Diego, San
Francisco, San Jose, Santa Monica,
Woodland Hills

Douglas B Ptolemy
Los Angeles

Gordon H Pullin
Signal Hill

Quigley & Miron
Santa Monica

Henry Albert Quintero
Alta Loma

Zafar Qureshi
Van Nuys

Thomas Klieh Rackerby
Healdsburg

Rahimi Levy & Co AC
Santa Monica

Raikow & Gustin PC
Encino

Raimondo Pettit & Glassman
Torrance

Susan Razzeto
Manhattan Beach

Reardon and Associates
Upland

David M Reff AC
Studio City

Raymond Regalado
Ontario

Charles Francis Reichel
Healdsburg

Reimers and Taylor AC
Yuba City

Karl S Reinecker
Beverly Hills, Santa Monica

Dean Reiter and Assoc AC
Fullerton

Renaud & Wilson
Santa Barbara

Jonathon P Reuben AAC
Calabasas

Donald R Reynolds
Redding

Edward W Riback PC
Alameda

Bruce W Rich
Stockton

Richardson & Company
Sacramento

Michele Riley
Solana Beach

Roberts AC
San Jose

Roberts and James
Bakersfield

Leslie A Roberts
Fremont

Robertson Woodford & Francis
Grass Valley, Torrence

Rogers Anderson Malody & Scott
San Bernardino

Rogers Clem & Company
Covina, Upland

Dana M Ronald Inc
Bakersfield

Rooney Ida Nolt and Ahern
Oakland, Sacramento, Walnut Creek

Richard B Rooney
Irvine

J M Rose AC
Woodland Hills

Rose Snyder & Jacobs
Burbank, Woodland Hills

Rosenthal & Company
Los Angeles

Rosenthal & Pearson
Torrance

Daniel D Ross
Rancho Cordova

Rossi Webster & O'Brien
Long Beach

**Rossmann Mac Donald &
Benetti Inc**
Sacramento

Roth Bookstein & Zaslow
Los Angeles

Rowbotham & Company PC
San Francisco

Rubenstein & Abramson
Visalia

Rubino & McGeehin Chartered
Sacramento

Rushall Reital & Randall
Solana Beach

Fred Russell
San Luis Obispo

Ruzzo Scholl & Murphy AC
San Jose

**Ryan Christie Quinn Provost
& Horn**
Fresno

Saddington • Cacciamatta
Irvine

Salibello & Broder
Los Angeles

Verne G Sanders & Associates Inc
Cameron Park

Robert A Santa Cruz
Newman

Mark S Sauer & Co
Ventura

Henry Schiffer
Encino

Edward J Schneider Jr
Stockton

Schorno Murray & Company
Emeryville

Ronald M Schulkin APC
Chatsworth

Schwartz Platz & Associates
Sacramento

Richard L Schwerin AC
Sherman Oaks

Scott Bankhead & Co
Newport Beach

Randolph E Scott & Company
San Rafael

Scruggs & Company Inc
San Jose

William J Scully III
Agoura

Selberlich AC
San Leandro, Walnut Creek

John T Seigle
Hillsborough

Seiler & Company
Redwood City San Francisco

Mark S Seiler
Pasadena

Selesnick & Weissman
Encino

Shea & Labagh Inc
San Francisco

O Ray Sheets AC
Los Banos

Fredric Wade Sherrard
Los Angeles

Keith A Shibou AC
Palm Springs

L Scott Shields
San Diego

Shillan Abrams & Company
Los Angeles

Shilling & Kenyon Inc
San Jose

Shockey & Associates
San Diego

Silva Harden & Adolph
Fresno

Silverman Silverman & Krantz
San Francisco

**Singer Lewak Greenbaum &
Goldstein**
Los Angeles, Santa Ana

Wendel S Skinner
San Diego

Herbert F Slavin & Co
Encino

Slover & Lotspeich AC
Chico

Smedley Munn & Co
Sacramento

Smith & Newell
Yuba City

David L Smith & Company
Glendale

Douglas M Smith
Bakersfield

Smith Lange & Phillips
San Francisco

Margaret Smith
San Diego

Smith Marion & Co
Redlands

William C Smith
Pacific Palisade

Lisa Morimoto Snowiss
Torrance

**Soares Sandall Bernacchi
& Petrovich**
Oxnard

Solomon Geselowitz & Co
Santa Ana

Solomon Ross & Company
Woodland Hills

Solone AC
Folsom

Leonard C Sonnenberg PC
Anaheim, Murrieta, Palm Springs, San
Diego

Soren McAdam Bartells Inc
Redlands

Thomas R Soule
North Hollywood

Richard W Souther
Pleasanton

Sparks and Nelson
Santa Ana

W Jeff Spencer
Sonoma

Spott & Kunse Inc
San Francisco

Squar & Clarke AC
Newport Beach

Sharon St Amand
Woodland Hills

David R St Clair
Newport Beach

Dale L St Claire
Bakersfield

Stadtler Rosenblum & Saris
San Francisco

R C Stanley
Arcadia

C Stanley & Assoc
Fresno

James E Stark AC
San Diego

Samuel W Stearman
Oceanside

Frederick A Steele PC
Willits

Joseph Charles Steins
Los Angeles

Peter Y Stephan PC
Woodland Hills

Robert Stephenson AAC
Manhattan Beach

Stephens Becker & Loughman
Oxnard

Sterman Higashi & Herter AC
Santa Ana

Graham Stokes & Associates
Capitola

Stonefield Josephson AC
San Francisco, Santa Monica

Stoughton Davidson AC
Fresno

Strabala & Associates
Irvine

Strong Veleker & Tenen
Chula Vista

Richard Suarez Jr
San Pedro

Sugarman & Company
San Francisco

Swanson and Kinney
Sacramento

Frank Sweeney & Company
Los Angeles

Sweeney Kovar
San Ramon

Swenson AC
Ontario

Linda Pergament Swift
Chatsworth

Shigeji Takeda
Los Angeles

Talley & Co
Orange

**Tamiyasu Smith Horn and
Braun AC**
Fresno

Marie Tan APC
Los Angeles

Tanner Mainstain & Hoffer
Los Angeles

Tate Propp Beggs & Sugimoto AC
Sacramento

Tenney & Company
Yuba City

The Nemirow Group
Los Alamitos

Thomas Porch & Gullickson
Santa Rosa

David G Thompson
Morgan Hill

Thompson Noble Company
Sacramento

Ian Thomson
Palo Alto

Timpson Garcia
Oakland

Tinana & Chow
City of Industry

Russell C Tollefson
Redding

Tomaso De Pry & Del Campo
Pasadena

Frank Trafton AC
Pleasanton

Trimble & Fumey
Riverside

Rex M Tudor
Shafter

LeRoy N Tuttle
Twain Harte

Robert E Tuvell
Palm Desert

Urbach Kahn & Werlin PC
Los Angeles

Henry Vanderzæe Jr
Walnut Creek

Vargas & Company
Los Angeles, San Jose

Vasin Heyn & Company
Calabasas

Gilbert Vasquez & Company
Los Angeles

Vavrinek Trine Day & Co
Rancho Cucamonga

Daniel S Venne
Temecula

Vicenti Lloyd & Stutzman
La Verne

Vilmure Peeler & Boucher
Whittier

Robert E Vitro
Cupertino

Vocker Kristofferson and Co
San Mateo

Roy C Voorhies
San Francisco

John Waddell & Co
Sacramento

Albert M Wade Inc
Sherman Oaks

Wain Samuel & Co
San Mateo

Wald Wineberg & Klein
Los Angeles

Kenneth Michael Waldrip
Northridge

Wallace Mah & Louie
San Francisco

Terryll Ann Walls
Huntington Beach

Jennifer Ann Waltzer
Santa Monica

Chia-Wei Wang
San Francisco

Arthur J Wankel
Del Mar

Charles E Weaver PC
El Cerrito

**Robert Garrett West and
Company**
Alamo

West Turnquist & Schmitt AC
San Diego

Boyd Wheeler
Huntington Beach

William E Wheeler
Encino

Michael Whiteside APC
Chino

Patricia J Widener
Brentwood

Jeanne L Wiener
San Carlos

Lorentz E Wigby
Redwood City

Gregory A Wild
San Francisco

P Robert Wilkinson
El Cajon

Charles B Williams Jr
La Mesa

Willis & Walsh
Citrus Heights

Wilson & Salzman
Thousand Oaks

Wilson McCall & Daoro
San Francisco

Ralph M Wilson AC
Auburn

Richard Wilson
Woodland Hills

Windes & McClaghry AC
Long Beach

Eileen M Wirsig
Laguna Hills

Matthew D Wolf
Calabasas

Susan T Wolfson
Los Angeles

Samuel H Wong & Co
San Francisco

Charles B Wood PC
Fairfield

Wood Davis & Co
Pasadena

Wright Ford Stampe & Sandfer Inc
Irvine

Michael Wright
Bakersfield

Stephen R Wright Accountancy
Los Angeles

Yoder Kushner & Co
Irvine

Alton G Yoshizaki
Newport Beach

**Youmans Braithwaite and
Rechif**
Bonita

Young Craig + Company
Los Altos

Zalner Rinehart Clarke PC
Santa Rosa

Zajac & Company
Morgan Hill

Zdonek & Wolowicz
Torrance

Zivetz Schwartz & Saltsman
Los Angeles

Gary M Zweig AC
San Diego

COLORADO

Accounting for Success PC
Denver

**Affleck Melaragno Gilman &
Company PC**
Denver

Arthur Andersen & Co
Denver

Morton C Anderson
Broomfield

Anderson & Whitney PC
Greeley

Angell & Deering
Denver

Bailey Saetveit & Co PC
Englewood

Barsch Franca Goldstine
Lakewood

T F Bauerle and Company PC
Denver

BDO Seidman
Denver

Edwin A Biggs PC
Idaho Springs

Biggs Kofford & Co PC
Colorado Springs

Bogner & Co PC
Denver

Gary Bohall Inc
Colorado Springs

Bonaker & Associates PC
Craig

Bondi & Co
Englewood

Rose Marie Bowden
Lakewood

Bradley Allen & Associates PC
Lakewood

Brenner Gleason and Hogan PC
Denver

Bretzlauf & Husman Inc
Lakewood

Brock and Company PC
Boulder, Fort Collins, Longmont

Brockmann Armour & Co
Denver

William Louis Brooks
Boulder

C L Brown & Associates PC
Denver

Tammy L Bruntz
Westminister

Burgess Kruchten & Co PC
Fort Collins

R J Campbell & Co PC
Colorado Springs

Doris M Carpenter
Greeley

Carter & Company
Colorado Springs

Causey Demgen & Moore Inc
Denver

**Chadwick Steinkirchner
Davis & Company PC**
Grand Junction

Chervenak & Associates PC
Boulder, Englewood

Beverly L Chew
Denver

Clifton Gunderson & Co
Boulder, Denver, Englewood

H Lynn Coffman
Estes Park

Comiskey & Company PC
Aurora

E Ray Cook III
Montrose

Coopers & Lybrand
Denver

Cordovano and Company PC
Denver

Curtiss Coughlin
Boulder

John J Curran PC
Denver

Dalby Wendland & Co PC
Glenwood Springs, Grand Junction,
Montrose

Betty I Dalidio
Vail

Davis & Co PC
Englewood

Deloitte & Touche
Colorado Springs, Denver

L K Denton & Co PC
Englewood

Dixon Waller & Co
Trinidad

Dollarhide & Schwartz
Greeley

Dollinger Smith & Co
Denver

Rick G Doty
Boulder

Owen P Duffy Jr
Dillon

Carl M Duncan
Englewood

Dwire Stanfield & Wallace PC
Grand Junction

Eakins Bratton & Assoc PC
Castle Rock

Ehrhardt Keefe & Steiner PC
Aurora

Ernst & Young
Denver

Farmer and Renken
Lamar

Thomas Lee Felker
Denver

Ford and Ford
Boulder

**Fortner Bayens Levkulich
& Co PC**
Denver

Bruce L Fosdick PC
Castle Rock

Foust & Associates PC
Estes Park

M Michele Gargaro PC
Arvada

Garren Stanifer & Ross Inc
Pueblo

Gels Buhrdorf & Narva Inc
Denver

**Gelfond Hochstadt Pangburn
Stark & Co**
Denver

L Paul Goedecke PC
Lakewood

Gracey and Co PC
Aurora, Greeley

Grant Thornton
Colorado Springs, Denver

C Burette Griffith
Westminster

James W Grimsley
Rocky Ford

Grimsley White & Co
La Junta, Pueblo, Rocky Ford

**Gustafson Crandall &
Christensen Inc**
Colorado Springs

Haley & Breed
Durango

William K Haller
Colorado Springs

**Halliburton Hunter
& Associates PC**
Denver, Loveland

Hamma and Nelson PC
Denver

Handy Barnes & Haycock PC
Glenwood Springs

John M Hanson & Company PC
Denver

Heider Tanner & Dirks Inc
Denver

Hein + Associates
Denver

M R Henderson & Company PC
Colorado Springs

Michel Heneen & Co PC
Englewood

Higgins Meritt & Burdick PC
Aurora

Hilderbrand & Assoc PC
Colorado Springs

Hines Condon & Zarlengo PC
Wheat Ridge

Hoelting & Company Inc
Colorado Springs

Robert L Hoerr PC
Lakewood

Holben Boak Cooper & Co PC
Denver

Hoogendyk & Kent PC
Fort Collins

Hoover & Stahl PC
Englewood

Hottman Harris & Drake PC
Denver

Hrynik & Associates PC
Lakewood

Hunt Spillman & Associates PC
Fort Collins

Hunter Line & Associates PC
Boulder

Hutchison Hugins and Fredrick
Cortez, Durango

Clyde H Hyink Jr
Boulder

Arnold S Idelberg PC
Englewood

Fred R Johnson
Lakewood

Johnson Cahill & O'Kelly PC
Boulder

Johnson Holscher Plutt & Company
Englewood

Michael B Johnson & Co PC
Denver

Jerome W Karsh & Co PC
Denver

John J Keene
Colorado Springs

Kennedy and Coe
Lamar, Wray

Kiesling Associates
Colorado Springs

Kish Leake & Associates
Englewood

Kosmicki Frick
Greeley

KPMG Peat Marwick
Denver

Krause & Company PC
Denver

William G Lajoie PC
Littleton

Lambert & Associates PC
Longmont

John A Larson PC
Lakewood

Latino & Associates PC
Boulder

Lehman Butterwick & Company PC
Denver

Paul A Lemon PC
Durango

Levine Hughes & Mithuen Inc
Englewood

Loomis & Company PC
Littleton

Mann & Larson PC
Broomfield

Thomas Dale Martin
Colorado Springs

Jim Marty & Company PC
Longmont

Masini and Company PC
Wheat Ridge

Mason Reynolds West & Co
Denver

**McDonald Holligan &
McPherson Inc**
Colorado Springs, Pueblo

McGladrey & Pullen
Denver, Fort Morgan, Sterling

McGraw & McGraw PC
Westminster

McKenna & Jungen Inc
Durango

McMahan & Associates PC
Avon

Melton & Associates PC
Colorado Springs

Mendenhall Haskins & Co
Englewood

Dennis L Micaletti
Golden

Miller and McCollom
Englewood

Roger E Miller
Colorado Springs

Bruce Mills PC
Rifle

Paul Mitchell & Co PC
Englewood

Mitchell Finley & Company PC
Denver

Moeller Osborne & Parsons
Colorado Springs

Neil James PC
Denver

Larry W Neu & Company PC
Denver

Frederick L Norman and Co Inc
Arvada

Nygren Sears and Company Inc
Colorado Springs

Larry O'Donnell PC
Aurora

R Grant Ozias
Englewood

Mike Perry
Fort Collins

Pomeranz Zepelin & Co PC
Denver

Pope & Associates
Englewood

Price Waterhouse
Boulder, Denver

Holly A Reed
Aspen

Nancy L Reid
Aurora

Rhode Scripser & Associates
Boulder

Rickards & Company PC
Fort Collins

AJ Robbins PC
Denver

Charles F Roland
Colorado Springs

Ryan Gunsauls & O'Donnell PC
Denver

Jack Salewski
Idaho Springs

**Saltzman Cohen Massaro &
Company PC**
Denver

Robert A Savage
Denver

Ronald J Schaefer
Westminster

Schmidt & Associates PC
Englewood

Schulz & Company PC
Aurora

David L Schwenke
Boulder

**Scullion Beekmann and
Company**
Denver

Shepherd and Company Inc
Englewood

Schumacher & Bruce Inc
Englewood

Siebert & Associates PC
Greeley

Sigman Neuman & Wolach LLC
Denver

J W Simmons & Associates PC
Englewood

Leon F Smalley
Durango

Smith Brock & Gwinn
Denver

Jonathan Monroe Smith
Arvada

Sorensen May & Co
Denver

Spicer Jeffries & Co
Denver

Stockman & Kast PC
Colorado Springs

Taylor Schmitz & Associates Inc
Boulder

Jeffery James Tempas
Littleton

Kimberly S Temple PC
Gunnison

Terry & Stephenson PC
Denver

Robert G Tschida
Pueblo

Turnage Clark & Associates
Denver

Van Schooneveld and Co Inc
Greenwood Village

Lindsay Vinyard
Boulder

John A Virgill
Glenwood Springs

Wagner & White PC
Lakewood

Waldler Jacobs & Associates PC
Boulder

David G Walker
Estes Park

Wallendorff & Associates PC
Monte Vista

Louis Weiss & Associates Inc
Denver

Wendell T Walker & Associates PC
Boulder

Waugh & Associates PC
Colorado Springs

Wenner Silvestain & Company
Englewood

Wheeler Wasoff PC
Boulder, Denver

Ashley A Wiechmann PC
Colorado Springs

Stan L Wilks PC
Denver

Williams and Nein PC
Colorado Springs

Patrick N Williams PC
Aurora

Williams Richey & Co PC
Denver

Wilson Downing and Associates
Wheat Ridge

Winterscheidt & Villiotti PC
Denver

Wojteczko Snyder Group PC
Denver

Wright & Seibert PC
Lakewood

Yale & Seffinger PC
Denver

Yanari Watson Lyons & Co PC
Englewood, Frisco, Glenwood Springs

Zaveral Boosalis Ralsch
Denver

CONNECTICUT

Raymond F Ableski
Bristol

Russell L Abrahms
Fairfield

Actis-Grande & Ronan
Danbury

Arthur Andersen & Co
Hartford, Stamford

**Bailey Moore Glazer
Schaefer & Proto**
Woodbridge

Bailey Schaefer & Errato
Branford

C R Bliss
Danbury

Blum Shapiro & Company PC
West Hartford

Donald S Brodeur PC
Old Saybrook, Waterford

T M Byxbee Company
Hamden

Glenis G Caouette
Old Saybrook

**Capossela Cohen
Engelson & Colman PC**
Southport

John N Carey
Canaan

Cerullo & Co PC
Danbury

Salvatore J Chieffalo Jr
Danbury

Sonya Morrison Clark
Westport

Colin M Cody
Monroe

**Cole Frago Cusick
Chestler & Co**
Waterbury, Wethersfield

Eugene J Cooperman
Westport

Coopers & Lybrand
Hartford, Stamford

**DeCaprio Cusano Fazzuoli
& D'Agostino PC**
Branford

Deloitte & Touche
Hartford, New Haven, Stamford,
Waterbury, Wilton

R L DePanfills and Co
Norwalk

Frank DeVivo
Greenwich

DiSanto Bertoline & Company PC
Glastonbury, Groton

**Dworken Hillman LaMorte &
Sterczala**
Bridgeport

Elwell Cangiano Zdon & Dee
Westbrook

Ernst & Young
Hartford, Stamford

Federman & Lally
Farmington

Tracy E Fillow
Kent

Filomeno & Company PC
West Hartford

Thomas E Finn PC
Greenwich

**Florita Kornhaas &
Van Houten PC**
Danbury

Daniel S Firestone
Bloomfield

Friedberg Smith & Co PC
Bridgeport, Stamford

Goldblatt Bokoff & Co
Norwich

Israel I Gordon PC
Vernon

Daniel L Gotthilf
Ridgefield

Gulmartin DiPiro & Company
Middletown

Hallisey & D'Agostino
Wethersfield

Helming & Company
Wallingford

Anthony Hernandez PC
Bridgeport

John A Hess
Weston

J Wm Hope & Company
Bridgeport

Igdalsky & Company
Manchester

David Lee Jones
New Fairfield

Grace S Keniston
Fairfield

E Shapiro King Company
Westport

Konowitz Kahn & Co PC
North Haven

Peter S Kopcha
Terryville

Kostin Ruffkess & Company
West Hartford

KPMG Peat Marwick
Danbury, Hartford, New London, Stamford

Lagana Roberge & Company
East Windsor

F Robert LaSaracina
Norwich

Leask & Leask PC
Fairfield

Lenkowski Lonergan & Co
Waterbury

Marchand & Co PC
Wethersfield

Thomas Marien & Company
Norwich

Marinan & Young
Ridgefield

Rob Matfess & Co PC
South Windsor

McGladrey & Pullen
New Haven

Morrell Phillips & Company
Berlin

Jo-Anne Muskus
Westport

**Nishball Srebnick Zaluda
Carp and Niedermeler PC**
Bridgeport, Stamford

Noreika Rosenfeld & Hupp
East Hartford

C Bennett Norman
Westport

Jens A Olsen
Stamford

Owens & Company
Windsor

Ozeck & Mass
Hamden

Pacowta & Hubbard
Southbury, Waterbury

Howard L Page & Co
Avon

Pallman & Company
New Haven

Michael J Poe
New London

Polumbo & Partners
Windsor

Price Waterhouse
Glastonbury, Hartford, Stamford

William J Prue
Norwalk

Thomas J Quinn
Manchester

Ramey Carbone & Company
Danbury

Reich Schweitzer & Weiss
Bridgeport

Reiner & Hoff PC
Darien

Joseph J Riella and Company
Waterford

Schnitzer & Kondub
Greenwich

Schofield Beck & Nemergut
Ansonia, Milford

Seward and Monde
Danbury, Meriden, New London, North
Haven

Shane Navratil & Co
Willimantic

William D Shay Jr
Greenwich

Sigal and Company
West Hartford

Simlone & Simlone
Hamden

Robert Slodowitz
Washington

Snyder & Haller
Hartford

Solkian Caiafa & Company
Branford

**Spitz Sullivan Wachtel &
Falcetta**
Hartford

Wayne W Stanforth
Southington

David T Sweet
Cromwell

Richard E Thibodeau
West Hartford

Vecchitto Schnidman Macca & Co PC
Rocky Hill

John H Venman & Co
Fairfield

John A Watts
Trumbull

Stephen Weinstein
Stony Creek

Weinstein and Anastasio PC
Westport, Woodbridge

David J White
Wallingford

Whittlesey & Hadley PC
Hartford

Wikstrom & Company PC
Stamford

Zimmer and Zimmer PC
Trumbull

Ivy Frago Zito
Marlborough

Wallace Zuckerman
Fairfield

DELAWARE

Ballard Thompson & Associates
Christiana, Georgetown

Barbacane Thornton & Company
Wilmington

Belfint Lyons & Shuman PA
Wilmington

Cover & Rossiter PA
Montchanin

Dingle & Kane PA
Newark

Eikenberry Lank & Company
Milford, Seaford

Faw Casson & Co
Dover

Gunnip & Company
Wilmington

Haggerty & Haggerty PA
Wilmington

Horty & Horty PA
Wilmington

Jefferson Urian Doane and Sterner PA
Dover, Georgetown, Ocean View

Jones & Company
Rehoboth Beach

KPMG Peat Marwick
Wilmington

Malovich Slifer and Associates
Wilmington

McBride Shopa & Co
Greenville, Wilmington

David M Miller
Wilmington

Jeffrey L Premo PA
Seaford

Rowland Johnson & Company PA
New Castle

Schiavi Marx & Co
Dover, Wilmington

Seitz & Associates PA
Wilmington

Simon Master & Sidlow PA
Wilmington

Wade & Santora
Newark

Whisman Grygiel & Associates PA
Wilmington

DISTRICT OF COLUMBIA

**Abrams Foster Nole &
Williams**
Washington

Arthur Andersen & Co
Washington

BDO Seidman
Washington

Beers & Cutler
Washington

Berenson & Company
Washington

Bernstein and Company
Washington

Bond Beebe
Washington

W Murray Bradford
Washington

Buchanan & Company
Washington

Chadbourne & Miller
Washington

Coopers & Lybrand
Washington

Deloitte & Touche
Washington

Ernst & Young
Washington

Frye Williams & Co
Washington

Grant Thornton
Washington

Ghenene & Prince PC
Washington

Hariton Mancuso & Jones PC
Washington

Thomas Havey & Co
Washington

Lionel Henderson and Company
Washington

Johnson Lambert & Capron
Washington

**Katz Abosch Windesheim
Gershman & Freedman PA**
Washington

KPMG Peat Marwick
Washington, Washington National Tax

Lane & Company
Washington

Kenneth Leventhal & Company
Washington

Jack Martin & Co PC
Washington

Mayer Hoffman McCann
Washington

McQuade and Drolet
Washington

Mitchell Titus & Co
Washington

Howard Christopher Moss
Washington

Price Waterhouse
Washington

Bert Smith & Co
Washington

Stokes & Company PC
Washington

The Haymaker Group
Washington

Urbach Kahn & Werlin PC
Washington

Walker & Company
Washington

**Watkins Meegan Drury &
Company**
Washington

**Watson Rice Hadnott
Thompkins & Cruz PC**
Washington

FLORIDA

Richard J Aboud
Jacksonville

Robert E Adelson
Boca Raton

Ahearn Jasco & Company
Pompano Beach

Aldman Piser & Company PA
Tampa

Alessandri & Co
Tampa

Alisa B Alexander
North Fort Myers

Allotta Fritsch & Walsh
Jupiter

Keith Altizer & Co PA
Maitland

Arthur Andersen & Co
Fort Lauderdale, Jacksonville, Miami,
Orlando, Sarasota, Tampa, West Palm
Beach

Virginia A Anderson PA
Lutz

Appelrouth Farah & Co
Coral Gables

**Armstrong Parent Marlar &
Company**
Bradenton, Sarasota, Sun City Center

Shelia P Arnold PA
Ocala

**Arthur Swearingen Groover &
French**
Sarasota, Venice

**Averett Warmus Durkee
Bauder & Dayhoff**
Orlando

Michael L Baker PA
Sarasota

Bartnick PA
Boca Raton

Batson Carnahan Doyle & Co PA
Fort Myers

Joel S Baum PA
Coral Springs

Baumann & Company PA
Tampa

Baylis & Company PA
Lakeland

BDO Seidman
Miami, Orlando, West Palm Beach

Donald R Beaudet
Hernando

Richard I Behren
Miami

R R Beidelman PA
Jacksonville

Bella Hermida Gillman & Company
Plant City

**Berger Harris Toombs Elam
& McAlpin Chartered**
Fort Pierce, Jensen Beach, Vero Beach

Berkovits & Company PA
Plantation

Berkowitz Dick & Pollack PA
Miami

**Berman Shapiro Hopkins and
Company**
Melbourne, Merritt Island

Berryhill Hoffman & Company PA
Ocala

William Bertke & Company
Amelia Island

Steven M Bessette
Port St. Lucie

**Betts Rogers Schenck &
Roady PA**
Tallahassee

Richard W Blacharski Sr
West Palm Beach

John Blackburn PA
Maitland

Blitch Gartside and Company PA
Jacksonville

F H Blomgren
Sun City Center

Bobbitt Pittenger & Co
Sarasota

Aubrey Bourgeois PA
Boca Raton

Rosa E Bowen
Tampa

John L Bradshaw PA
Altamonte Springs

Bray Beck & Koetter
Cocoa Beach, Melbourne, Titusville

Bretthauer and Moss PA
Orlando

**Brewer Beemer Kuehnhackl &
Koon PA**
Orlando

Bricker & Melton PA
Tampa

Rudolph Bright
Orlando

Brown Krusoe & Company
Tampa

Bryant & Company PA
Lakeland

Bubbers & Bubbers PA
Merritt Island

Buchbinder Tunick & Company
Boca Raton

Yolanda G Burney
Brandon

M A Cabrera & Company PA
Fort Lauderdale

Scott Cadwell
Kissimmee

Joe P Calderwood
Titusville

Charles E Cannon PA
Naples

James D Carlson PA
Pensacola

L B Carpenter
Coconut Grove

Mark Carr & Associates
Tallahassee

Carter Belcourt & Atkinson PA
Lakeland, Lake Wales, Winter Haven

Caruso and Company PA
Boca Raton

Cavanaugh & Co
Sarasota

Virginia Cave PA
Miami

**Chastang Ferrell Sims &
Eiserman PA**
Kissimmee, Winter Park

Cherry Bekaert & Holland
Clearwater, Orlando, St. Petersburg,
West Palm Beach

Chesser and Company PA
Winter Park

Christian & Lecusay PA
Coral Gables

**Christopher Smith Gentile
Leonard & Shinn PA**
Bradenton, Sarasota

James A Clements
Sanford

Coates McCullar & Biggers PC
Bonifay

Michael Aaron Cohen
Boca Raton

**Concannon Gallagher Miller
& Company PC**
Boca Raton, St. Petersburg

Coopers & Lybrand
Fort Lauderdale, Fort Myers, Jacksonville,
Miami, Orlando, Tampa, West Palm
Beach

Copeland and Company
Tampa

**Cornelius Culpepper &
Roberts PA**
Jacksonville

**Cornerstone Accounting &
Bookkeeping Services PA**
Largo

Thomas M Costello PA
Boca Raton

N T Crout
Miami

Henry T Culbreth
St. Petersburg

Cuthill & Eddy
Winter Park

William M Daniels PA
Maitland

Dwight Darby & Company PA
Tampa

Davis Monk & Company
Gainesville, Palatka

Thomas Michael Deese
Melbourne

Deloitte & Touche
Fort Lauderdale, Jacksonville, Miami,
Orlando, Tampa, West Palm Beach

Omar Del Rio PA
West Palm Beach

De Meo Mott and Company
Fort Lauderdale

Dohan and Company PA
Miami

John Dorony Jr PA
Fort Lauderdale

Robert J Droubie
Clearwater

B Alan Dubrow PA
Coral Springs

Hewitt J Dupont
Daytona Beach

Dupree and Computaro
Daytona Beach

Stephen H Durland
West Palm Beach

**Eaton Honick Pellegrino &
Stout PA**
Sarasota

Eric S Edelson PA
Fort Lauderdale

Norman A Eliot & Co PA
Miami

Michael G Ellis PA
North Miami

Irene A Epstein
Boca Raton

Ernst & Young
Jacksonville, Miami, Orlando, Tampa,
West Palm Beach

Frank A Falconetti
Altamonte Springs

Gary E Farmer PA
Tampa

Felsing Rankin & Co PA
Longwood

Rene G Fernandez
Palm Beach Gardens

Fiske & Company
Hollywood

Clair E Flieder
Merritt Island

**Foelgner Ronz Simone
& Straw PA**
St. Petersburg

Fogal Lynch Johnson & Long
Fort Pierce

Peter J Freuler PA
Kissimmee

Ronald S Friedman PA
Sunrise

Frohme Enterprises Inc
Miami

Richard J Fuller PA
Clearwater

Richard A Furman PA
Orlando

Garcia + Ortiz PA
St. Petersburg

W R Garrett
Clearwater

Donald L Garrison
Tampa

James E Gelbert Jr
Coral Springs

**Geller Ragans James
Oppenheimer & Creel**
Orlando

Emanuel Gerstein Inc
Palm Beach

J D Gilbert & Company
Pompano Beach

Gionet and Pierstorff
Gainesville

Girardin Baldwin & Associates
Naples

Giunta Ferlita & Walsh PA
Tampa

Goff & Hurd PA
Pensacola

Goldberg & Dorra PA
West Palm Beach

Goldstein Lewin & Co
Boca Raton

**Goldstein Schechter Price
Lucas Horwitz & Co PA**
Coral Gables

Maurice Gozlan
Sunrise

Graham & Cottrill PA
Orlando

Grant Thornton
Fort Lauderdale, Miami, St. Petersburg,
Tampa

Greenstein & King
Boca Raton

Gregory Sharer & Stuart
St. Petersburg

**Grenadier Appleby Collins
& Company**
Jacksonville

Mark L Griffin
Jacksonville

Guida & Jimenez PA
Tampa

Gunn Phillips & Bohn PA
Jacksonville

Gurland & Goldberg PA
Hallandale

**Hacker Johnson Cohen &
Grieb**
Orlando, Tampa

Alfred Hackney II
Naples

Hagen Palen & Co PA
Fort Myers

Hamrich & Associates
St. Petersburg

**Harbeson Beckerleg &
Fletcher**
Jacksonville

Harper Van Scoik & Company
Clearwater

**Richard H Harris &
Associates PA**
Fort Lauderdale

Dana L Harrison
Naples

Barry I Hechtman PA
Miami

Heitler & Neuman PA
Apopka

Hendricks & Wasserman PA
Boca Raton

Merle F Henry PA
Fort Myers

Raymond J Hetterich PA
St. Petersburg

Hevia & Company
Miami

Hevia Beagles & Company PA
St. Petersburg

Hill Barth & King Inc
Naples, Stuart

**Hilliard Ennis Taylor &
Pellum PA**
Jacksonville, St. Augustine

R C Hitchins & Co PA
West Palm Beach

Hoch Frey & Zugman
Boca Raton, Fort Lauderdale

Ralph J Hochman
Jacksonville

Hohl & Foley
Tampa

Michael Hollander
Miami

Morris I Hollander
Miami

James D A Holley & Co
Tallahassee

Holmes and Company PA
Pensacola

Holyfield Associates PA
West Palm Beach

Larry K Hooper
Hialeah

Hope & Hope
Jacksonville

Vincent T Howard PA
Sanford

Hoyman Dobson & Company PA
Melbourne

Charles R Hunt
Titusville

Imber & Company
Coral Gables

Thomas E Jennings & Company PA
Winter Haven

Jay F Jewett
Miami Lakes

Johns & Johns PA
Merritt Island

Jones & Hall PA
Pompano Beach

W H Jones PA
Clearwater

Dick Joseph & Co
Miami

Harvey Judkowitz
Miami

Monte Kane and Associates PA
Miami

Kapila & Company
Fort Lauderdale

Karpel & Company PA
Miami

Kaufman Rossin & Co
Miami

Kellner & Company
Tampa

Kelly & Kelly PA
Fort Lauderdale

Kemper CPA Group
Melbourne

Kerkering Barberio & Co PA
Sarasota, Bradenton

Thomas W Klash
Hollywood

Klein & Barreto PA
Miami

Koch Zelko Roth Reiss
Bellantoni Schinder & Rosenberg PA
Hollywood

Kolber Glowacki & Company
Coral Gables

Thomas Michael Kort
St. Petersburg

KPMG Peat Marwick
Clearwater, Fort Lauderdale,
Jacksonville, Miami, Orlando, Panama
City, St. Petersburg, Tampa, Vero Beach,
West Palm Beach

Anthony C Krayner III
Plantation

KRG & G PA
Orlando

Kuhn Raker & Seland PA
Altamonte Springs, Tallahassee

Lacher McDonald & Co PA
Madiera Beach

Law Redd Crona & Munroe PA
Tallahassee

Lefcourt Billig Sarbey
Tiktin & Yesner PA
Miami

Lehman Moore & Associates PA
Tallahassee

Leich & Associates PA
Tampa

Kenneth Leventhal & Company
Coral Gables

Levi Rattner Cahlin and Co
North Miami Beach

Howard B Levy Chartered
Clearwater

Lewis Birch & Ricardo PA
Clearwater

Lexow Brackins Koffler
Hollywood, Vero Beach

John Thomas Limroth
North Redington Beach

Fredrik S Lippman
Hollywood

Eddie List
Vero Beach

London Witte & Company
Fort Lauderdale

Thomas J Longman
Miami

Thomas A Lopez PA
Miami

Louis Lotterman
Coral Gables

Lovelace Roby & Company PA
Clearwater, Miami, Orlando, Sarasota,
Tallahassee

**Madsen Sapp Mena
Rodriguez & Co PA**
Fort Lauderdale

William D Mahaney
Venice

James L Mashlonik PA
New Point Richey

Masters Smith & Wisby PA
Jacksonville

Craig W Mayer
Palm Beach Gardens

McAlpin Cavalcanti & Lewis
Fort Pierce

Lorie L McCarroll
Fernandina Beach

McDaniel & Associates PC
Marianna

**McDermitt Davis Lauteria &
CompanyPA**
Orlando

McGladrey & Pullen
Fort Lauderdale, West Palm Beach

McHale Ezzell Caruso & Co PA
Fort Myers

**McKean Paul Chrycy
Fletcher & Co**
Ft. Lauderdale, Miami

McNamara & Associates PC
St. Petersburg

McNulty and Company
Tampa

Rex Meighen & Company
Tampa

Mitchel R Meltzer
Delray Beach

Mendez & Harris PA
Lakeland

Mercurio & Associates PA
West Palm Beach

Mese & Associates PA
Miami Shores

Michaelson & Co
West Palm Beach

Brent Millikan & Co PA
New Smyrna Beach

Millward & Company PA
Boca Raton, Fort Lauderdale, Miami,
West Palm Beach

Lance P Mirrer PA
Hollywood

Roderick C Moe PA
Lake Worth

John W Moffitt PA
Stuart

Isela H Monteagudo
Miami

Moore Caler Donten & Levine PA
West Palm Beach

James Moore & Co
Gainesville, Holly Hill, Tallahassee

**Morrison Brown Argiz &
Company**
Miami, Orlando

Morton Nehls & Tierney SC
Tampa

John R Muldowney PA
Lake Worth

Patricia B Mull
Tavernier

Mullen Howard Hammatt & Co
South Miami

Mullins Price & Associates
Boca Raton

Natherson & Company PA
Sarasota

Nolan Stevens & Thomas PA
Jacksonville

North & Company
Sarasota

David P Novak Chartered
Vero Beach

Nowlen Holt & Miner PA
Belle Glade, West Palm Beach

Nunez & Co PA
Winter Haven

Gwendolyn M Ogden
Jacksonville

O'Haire Moran & Co Chartered
Vero Beach

Bonnie S O'Keefe
Deltona

Oliver & Company PA
Brandon, Brooksville, Spring Hill

Ildefonso B Ortega
Miami

Osburn Henning and Company PA
Orlando

Frank Louis Page
Orlando

Roxanne L Pauley
St. Petersburg

Payne & Mitchell PA
West Palm Beach

Arthur D Pepper III
Jacksonville

Pender Newkirk & Company
Tampa

Sergio R Penton PA
Miami

Andrew W Penzell
Miami Lakes

Perrino & Associates PC
Naples

Peterkin Allen & Bailey
Chartered
Fort Pierce

Pignato & Underwood
Delray Beach

Porter & Associates PA
Homestead

Roger T Presas
West Palm Beach

Presser Lahnen & Edelman
Jacksonville

Price Donoghue Appelt PA
Clearwater

P W Price PA
Crystal River

Price Waterhouse
Fort Lauderdale, Miami, Orlando, Tampa,
West Palm Beach

Pricher and Company
Orlando

Proctor Crook & Company
Chartered
Stuart

Puritz & Weintraub
Plantation

Purvis Gray and Company
Gainesville, Tallahassee

Rachlin & Cohen PPA
Coral Gables, Fort Lauderdale

Rampell & Rampell PA
West Palm Beach

Raulerson & Santana PA
Plant City, Tampa

Reeves Pearigen & Choy PA
West Palm Beach

Phillip A Reid
Temple Terrace

Reponen Ornstein & Co PA
Winter Park

Scott T Rhine & Company
Chartered
Boca Raton

Douglas N Rice
Coral Gables

John B Richardson III
Tallahassee

Riggs & Company PA
Maitland

Riggs Storey Fulmer &
Company PA
Destin, Mary Esther, Niceville

Robbins and Landino PA
Fort Lauderdale

Jerald I Rosen
Longwood

Murray Rosenberg PA
Hallandale

Sherman L Rosenfield PA
Miami

Saltmarsh Cleaveland & Gund PA
Fort Walton Beach, Panama City,
Pensacola

Clem H Sammons Jr
Miami

Sanderlin Hamlin & Scott PA
Maitland

R Blain Sanford PA
Tampa

Sanson Kline Jacomino & Co
Miami

Vaughn M Sarkissian PA
Miami

David M Scheinman PA
Miami

Schmidt Raines Trieste
Dickenson Adams & Co
Boca Raton

Schultz Chaipel & Co
Fort Myers

Scuttilo & Blake PA
Fort Lauderdale

Joseph E Sedita & Company
Plant City

Sentinel Financial & Tax
Services PA
Jupiter, Stuart

Sharpton Brunson & Company PA
Miami

Arnold W Sher PA
Miami

Shubitz Rosenbloom Lustig
Lustig & Co PA
Miami

Barbara H Smith
Frostproof

Dennis M Smith PA
Gainsville

Smith McEntee & Company PA
Fort Lauderdale, Vero Beach

Smoak Davis & Nixon
Jacksonville

John Sommerer & Company PA
Coral Springs, Fort Lauderdale, Tampa

Sommers & Everhart PA
West Palm Beach

Spear Safer Harmon & Co PA
Fort Lauderdale, Miami

Spence Marston Bunch
Morris & Co
Clearwater

Gary E Stern
Miami

Brian D Strand PA
Sarasota

Robert A Strang
Punta Gorda

Celia Suarez
Miami

Summerhays Davis & Gaines
Chartered
Fort Pierce

Sweeney & Company PA
Fort Lauderdale

Bruce M Szabo
Clearwater

Tax Consultants PA
Jacksonville

Tedder Grimsley & Company PA
Lakeland, Winter Haven

Thaw Gopman & Associates PA
Miami

Thomas Beck & Zurcher PA
Orlando

Todd Coleman & Co PA
Orlando

Christopher P Tompkins
Vero Beach

Robert K Touhy PA
Fort Lauderdale

Triplett and Company PA
Gainesville

Turner & Watts PA
Ocala

H Warren Ullman Jr
Fort Lauderdale

John J Ustica
Fort Myers

E E Valtorta
Clearwater

Varnadore Tyler & Hawthorne PA
Bradenton, Palmetto

Marianna Vaughan
Boca Raton

Vestal & Company PA
Orlando

Wainberg Zipper Strauss & Co PA
Miami

Warner & Associates PA
West Palm Beach

Kermit W Waters
Lighthouse Point

**Watson Rice Hadnott
Thompkins & Cruz PC**
Miami

Gary A Watterson PA
Tallahassee

William A Webb & Associates
Pompano Beach

Daniel J Weinberg
Boca Raton

Weinberg & Company PA
Boca Raton

Morton L Weinberger
Miami

Alan S Weinstein
Tampa

Wm Paul Welch PA
Fort Walton Beach

Brent R Wentz
Indialantic

Wentzel Berry & Alvarez PA
Naples

Antoinette J Wheat PA
Tampa

Dennis C Wheeler
Mount Dora

Wheeler McCalla & Co PA
Pompano Beach

James E Whiddon
Fort Lauderdale

Robert L Wiedemann PA
Sarasota

Wieseneck Briscoe & Andres PA
North Palm Beach

Williams Cox Weidner & Cox
Marianna, Panama City, Tallahassee

Donald J Williams
Miami

Williams Gryzich & Company
Winter Park

Loton L Williams
Sarasota

Joseph R Willis
West Palm Beach

Barbara Sheehan Withers
Tallahassee

Donald F Withers
Jacksonville

Larry Wolfe
Miami

John Woolley PA
Safety Harbor

Wright Walker & Co PA

Bartow

Wynn Dexter & Sampey PA

Orlando

Yordon Lipkin & Stewart

Daytona Beach

Edward A Zuraw

Delray Beach

GEORGIA

Abbott Jordan & Koon

La Grange, Manchester

Ronald L Abbott PC

Rome

Adams Howard & Banks PC

Atlanta

J Wiley Adkins PC

Dalton

Agee Fisher & Co

Atlanta

Albright & Fortenberry

Columbus

Marshall C Amos

Cornelia

Arthur Andersen & Co

Atlanta, Norcross

Ashworth & Associates PC

Lawrenceville, Tucker

Atkinson & Pitts

Atlanta

Babush Neiman Kornman &

Johnson

Atlanta

Bach James Mansour &

Company PC

Atlanta

Baker and Rentz PC

Albany

Banks Finley White & Co

Atlanta, College Park

Barnes Broyles & Associates

Atlanta

Bates Carter & Co PC

Gainesville

BDO Seidman

Atlanta

Bearden & Smith PC

Atlanta

Beatty Kniery & Rains

Atlanta

Keith P Bell PC

Atlanta

Bennett Thrasher & Company

Atlanta

Charles W Berry

Norcross

Birnbrey Minsk & Minsk

Atlanta

Blackwell Poole & Company

Atlanta

J K Boatwright & Co PC

La Grange

Bradford Shannon Ellis &

Ellison

Atlanta

J C Bradford & Company

Athens

Mindy L Bradley

Savannah

Bricker & Melton PA

Duluth

Brooks Worsham & Company

Atlanta

Brown & Associates PC

Atlanta

Randall C Brown & Assoc PC

Atlanta

Bryant and Company PC

East Point

Victoria S Bunger

Savannah

H H Burnet & Company

Waycross

Carmichael Brasher Tuvell &

Savage

Atlanta

Virgil Adolphus Carr

Decatur

Chambliss Sheppard Roland &

Baxter

Americus, Perry

Steve S Chen
Chamblee

Cherry Bekaert & Holland
Augusta

Clayton Miller & Company
Atlanta

Clemons & Company PC
Marietta

Clifton Lipford & Taylor PC
Macon

Coleman Davis & Shure
Atlanta

**T Dennis Connally Financial
Consultants Inc**
Douglasville

Cooper and Company PC
Augusta

Coopers & Lybrand
Atlanta

Tim Couch
Lawrenceville

Dabbs Hickman Hill & Cannon
Savannah, Statesboro

Daniel/Pappadakis & Co
Atlanta

Joseph Decosimo and Company
Atlanta, Dalton

Deemer Davidson PC
Stone Mountain

DeLoach Stewart & Company
Atlanta, Brunswick, Savannah,
Lawrenceville

Deloitte & Touche
Atlanta

Dougherty McKinnon & Luby
Columbus

Draffin & Tucker
Albany

Dreher Clark & Ivey PC
Atlanta

Wayne D Driver PC
Thomaston

Donna S Dunbar
Dunwoody

Donald L Easom PC
Vienna

Ellard Coleman & Whitaker
Gainesville

Ellis & Crowe PC
Dalton, Ringgold

Enox & Associates PC
Atlanta

Ernst & Young
Atlanta, Columbus

Evans Porter Bryan & Co
Atlanta

Faucett Taylor & Associates PC
Atlanta

Allen P Fields
Atlanta

Jimmy F Finney
Rome

Pamela G Frain
Tucker

Francis and Company
Atlanta

Frazier & Deeter
Atlanta

Fuller Frost & Associates PC
Augusta

Joseph J Fumei PC
Jasper

Joe H Gailey & Associates
Conyers, Tucker

Garland Craft and Arnold
Albany, Cuthbert, Dawson

Garner & Associates
Atlanta

**Garrett Sears Thomas &
Company PC**
Carrollton, Villa Rica

Gladney & Hemrick PC
Athens, Atlanta

Alice Frye Glenn
Hartwell

Joe Goodson
Dalton

James Terry Gordon
Norcross

Sheri A Gould
Springfield

Grant Thornton
Atlanta

JoAnne P Grimes
Macon

Gross Collins & Cress PC
Atlanta

Gross Duke & Nelson PC
Atlanta

Habif Arogeti & Wynne PC
Atlanta

Haley & Associates
Tucker

Michael R Halligan & Company PC
Savannah

Hammond & Coker PC
Atlanta

Hancock Askew & Co
Savannah

Hargrave and Associates PC
Jonesboro

Harmon & Davis
Statesboro

Jerry W Hawkins
Winder

**Haynes Moore Hopper &
Threlkeld**
Rome

Hensley Land & Associates PC
Elijay, Jasper

Higgins & Smith PC
Atlanta

Judy Hill
Duluth

Hodges Johnson & Allen
Americus

Holland Shipes Vann PC
Atlanta

Howard Moore & McDuffie PC
Macon

J A Johnson & Co PC
Decatur

**Johnson Consulting Financial &
Management Services**
Lawrenceville

Jones and Kolb
Atlanta

Jones & McKnight
Atlanta, Conyers

Jones Leonard & Assoc PC
Rome

Phillip M Juravel
Alpharetta

Karp Ronning and Arkin PC
Savannah

Kennemore & Kennemore PC
Atlanta

L Christopher Kettles PC
Savannah

Key & Key PC
Augusta

J F Kimmons & Associates PC
Eastman

King Thomas Self Griffin & Co
Columbus

James E Kinkead PC
Snellville

James L Kirk II
Moultrie

Robert E Kittrell PC
Atlanta

Kenneth Michael Kopp
Dallas

KPMG Peat Marwick
Atlanta, Norcross

Kenneth D Kriner PC
St. Mary's

Eleanor Kullmann
Atlanta

Bruce A Landers PC
Atlanta

Laney Boteler & Killinger
Atlanta

Langford de Kock & Co
Atlanta

Lanigan & Associates PC
Thomasville

Lazard Curlee & Company
Savannah

Lee & Mann PC
Bainbridge

Le Roy & Cole
Cumming

Levine Dillard & Co
Atlanta

Charles L Lewis PC
Oakwood

Lovins Clark & Company PC
Vidalia

Lunn & Company
Roswell

Britt Madden PC
Cedartown

Marshall Jones & Co
Atlanta

Martin Harps Syphoe & Co
Atlanta

Mauldin & Jenkins
Albany, Atlanta, Augusta, Douglasville,
Griffin, Macon, Thomson

Fred A Mayfield & Company
Dalton

Janet E McConnell
Decatur

McMullan & Company
Atlanta

McNair McLemore
Middlebrooks & Co
Macon, Perry

Meeks Roberts Ashley
Sumner & Sirmans
Ocilla

William H Meldrum Jr
Powder Springs

Metcalf Rice Fricke & Davis
Atlanta

John A Milam PC
Decatur

Gary E Milkwick
Powder Springs

Miller Hardwick & Company PC
Atlanta

Miller Ray Healey &
Houser PC
Atlanta

Michael S Moffitt PC
Atlanta

Moore & Cubbedge
Marietta

Moore Colson & Company PC
Atlanta

Steven B Morris
Norcross

Roscoe H Mullis PC
Kingsland

Murphy & McClendon PC
Newnan

Newell & Newell
Columbus

Nichols Cauley & Associates PC
Dublin, Warner Robins

O'Neal & Broach PC
Winder

James Oakes PC
Atlanta

O'Daniel Outlaw
Decatur

Palmer Truluck & Waters
Camilla

Peele & Co PC
Lawrenceville

Phillips Casto & Co
Conyers

Phillips Company PC
Marietta

Phillips & Cash PC
Atlanta

John D Porter PC
East Point

Powers Farmer & Co PC
Atlanta

Price & Geeslin
Newnan, Peachtree City

Price Waterhouse
Atlanta, Atlanta North, Marietta, Savannah

Pyke & Pierce
Atlanta, Douglasville, Fayetteville

Read Martin Slickman & Sheats
Atlanta, Calhoun, Rome

**Reddick Riggs MacLachlan
& Hunter**
Statesboro

Reed Quinn & McClure PC
Norcross

Gall Margolies Reid PC
Atlanta

Raymond D Rhoades PC
Kennesaw

Rhoden CPA Firm PC
Augusta

Robertson & Company
Dalton

Robins Eskew & Farmer PC
Riverdale

**Robinson Grimes & Company
PC**
Columbus

Rollins & Associates PC
Atlanta

H Jack Rootes
Atlanta

H Lee Roper
Atlanta

Ross Lane & Company
Atlanta

James A Roy
Peachtree City

Sasser Gibson & Company
Macon

Schell & Hogan
Brunswick

Michael Schwarz PC
Atlanta

Serotta Maddocks Evans & Co PC
Augusta

Zennie Shearouse-Ubele
Savannah

Simmons Richey & Company PC
Atlanta

Smith & Howard PC
Atlanta

Smith & Hart
Fayetteville

Myra Clark Smith PC
Monroe

Smith & Radigan PC
Atlanta

Robert E Smith
Marietta

Snyder Camp Stewart & Co
Norcross

**Spielberg Herman Aronin
& Berman PC**
Atlanta

Stewart Fowler & Stalvey PC
Valdosta

Strickland & Company PC
Atlanta

Tarica Grizzle & Whittemore PC
Atlanta, Savannah

Tarpley & Underwood PC
Atlanta

Tauber and Balsler PC
Atlanta

The Dean Group
Atlanta

The Jeffries Group
Atlanta

Thigpen Jones Seaton & Co PC
Dublin

Thomas & Smith PC
Hawkinsville

Thompson Kitchens and Davis
Warner Robins

Miles K Thoroman PC
Liilbum

Tomasello & Tomasello
Forest Park

E J Upchurch PC
Atlanta

Sundra W Vann PC
Marietta

Vick & Co
Atlanta

D M Vickers & Associates PC
Cochran, Hawkinsville

Waddell Smith Magoon
O'Neal and Saul PC
Roswell

Nancy R Walker
Decatur

John B Warren & Associates
Atlanta

Kenneth P Weatherwax
Norcross

James Ralph Wells
Americus

Whittemore & Smith
Elberton, Hartwell

Charles H Williams
Newnan

Williams Cook & Reed PC
Atlanta

Williams Benator & Libby
Atlanta

Williford Windham & Stone
Atlanta

Windham Brannon PC
Atlanta

Winter and Harris
Dalton

Judy L Wood
Atlanta

Clyde K Wright PC
Sandersville

GUAM

Wallace J Burgess

Agana

Deloitte & Touche

Agana

Ernst & Young

Tamuning

KPMG Peat Marwick Micronesia PC

Agana

HAWAII

Arthur Andersen & Co

Honolulu

Biddle Erwin & Cabrinha AC

Honolulu

Bowen Hunsaker & Company

Honolulu

Jon P Brubaker & Company

Lihue

John Candon

Honolulu

Carr Gouveia & Associates Inc

Aiea

Chinaka Siu & Co AAC

Honolulu

Michael Y P Chock

Honolulu

Isaac W Choy Inc

Honolulu

Clay & Company

Honolulu

Coopers & Lybrand

Honolulu, Wailuku

Deloitte & Touche

Hilo, Honolulu, Wailuku

Detor & Williams

Honolulu

William Ronald Dolan Inc

Hilo

Dorayn T Dragomanovich

Honolulu

Richard C Drayson Inc

Wailuku, Maui

Endo & Comapany

Honolulu

Ernst & Young

Honolulu

Jennifer L Feng

Aiea

Grant Thornton

Honolulu

Rodney M Harano

Honolulu

Hedberg Beedle & Freitas

Honolulu

Hirose Kato & Martin

Kahului

L Jane Hood

Kahului

Janet I Jensen

Honolulu

Ronald A Kawahara & Co Inc

Lahaina Maui, Wailuku Maui

Kohara Kaneko & Suematsu Inc

Honolulu

KPMG Peat Marwick

Honolulu

Wallace Yoshio Kunisaki

Wailuku

Arthur K Kuwahara

Honolulu

Kwock and Yee Inc

Honolulu

Robert H Y Leong & Company PC

Honolulu

Maria J Lowder Inc

Honolulu

Matsuyama Niwao & Associates PC

Wailuku

Nishihama & Kishida Inc

Honolulu

Gerald H Nishimoto

Honolulu

David Oberheu PC

Honolulu

Price Waterhouse

Honolulu

Sakamaki/Saas

Honolulu

Harold D Sasaki Ltd

Honolulu

Shea & Co Inc
Honolulu

**Taketa Iwata Hara &
Associates**
Hilo

Stuart C Tanimoto
Honolulu

The Oshima Corporation
Honolulu

Jack Tyrrell & Co Inc
Honolulu

Glenn G Uchimura
Kailua-Kona

Maria A Unemori Inc
Wailuku

Stanley S Wachi Inc
Honolulu

Wikoff Coler Combs
Honolulu, Waipahu

L K Williams APC
Honolulu

William L Wong AC
Kailua-Kona

IDAHO

Adams Muir & Voight

Weiser

Arthur Andersen & Co

Boise

Bailey & Company Chtd

Nampa

Balukoff Lindstrom & Co PA

Boise

Fritz Beaumont Chartered

Boise

Jerome F Beeson

Boise

Patrick T Bird PA

Grangeville

Bloxham & Frazier Chtd

Twin Falls

Chigbrow & Company Chtd

Boise

Clark Anderson & Co PA

Coeur D'Alene

Cooper Norman & Co

Idaho Falls, Twin Falls

Coopers & Lybrand

Boise

Corbett & Company Chartered

Boise

Deaton & Company Chartered

Pocatello

Steven Wesley Deitz

Bonnars Ferry

Deloitte & Touche

Boise

Dodds & Associates

Twin Falls

Evans & Beck PA

Burley

Galusha Higgins & Galusha

Idaho Falls

Green & Gwinn

Pocatello

Grow Rasmussen & Co Chtd

Boise

V B Hatstrup & Co

Chartered

Cottonwood

Hayden Ross & Co PA

Moscow

Donald L Hess

Coeur d'Alene

Holmstead & Hyatt

Twin Falls

Donald J Hougardy PA

Grangeville

Jordan & Co Chartered

Pocatello

Jurgens & Co PA

Lewiston

Court A Koep

Coeur d'Alene

Lallman Feltman Shelton &

Peterson PA

Ketchum

Leforgee Rogers Evans &

Braga Chtd

Jerome, Twin Falls

Light & Smith

Salmon

Magnuson McHugh & Company PA

Coeur D'Alene

McMullen McPhee & Company

Twin Falls

Edro W Miller & Co PA

Boise

Miracle & Associates Chtd

Buhl, Mountain Home

Robert R Naugler PA

Boise

Nelson Sagers Anderson &

King

Burley

Oakley Jones & Poulsen

Gooding

O'Brien Tomchak & Co
Chartered
Idaho Falls

Thane D Winward
Preston

O'Neil & Associates Chtd
Boise

Presnell • Gage
Accounting & Consulting
Boise, Lewiston, Moscow

Donald Rahe
Twin Falls

Reynolds Stanton & Winkle
Boise

Ripley Doorn & Co
Boise, Caldwell, Nampa

Jeffrey E Roberts
Orofino

Roberts Sellman Duncan & Co
Lewiston

Rudd & Company/Chartered
Idaho Falls, Rexburg

Smith and Company
Idaho Falls

Stanley E Snow
Twin Falls

Stratton Teutsch & Harris
Boise

Taylor Poston & Co
Idaho Falls

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Twin Falls

Tonkin & Associates
Chartered
Boise

Travis Jeffries Shriver
& Harris Chartered
Boise

Tullis Grigg & Hytrek PC
Boise

Van Engelen
Twin Falls

LuDell Waldron
Buhl

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Idaho Falls

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Crystal Lake, Northbrook

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Schaumburg, St. Charles

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Gray PC**
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Edwardsville

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Chicago

Bark Associates
Arlington Heights

Barnett & Levine
Carbondale

Gerald Bauman & Co
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Chartered**
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BDO Seidman
Chicago, Rockford

Behan and Company
Carol Stream

Bennett & Middendorf Ltd
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& Co PC**
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Deerfield

Bernstein Hoffman Ltd
Chicago

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Steven M Bielat
Niles

Billeter & Billeter
St. Charles

Blackman Kallick Bartelstein
Chicago

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Glenview

Velma Butler & Company
Chicago

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South Holland

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Glen Ellyn

Chamblin & Moss
Decatur, Mt. Zion

Checkers Simon & Rosner
Chicago

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Libertyville, Macomb, Morton, Oak Brook,
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Watseka

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Crowe Chizek & Co
Oak Brook

Nicholas Cuda Ltd
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Princeton

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Palatine

Davison & Company
Bethalto

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Schaumburg, Springfield

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Palos Hills

Denny & Co
Barrington

Detterbeck & Associates Ltd
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O'Fallon

Doehring Winders & Co
Decatur, Mattoon

Dollinger Smith & Co
Palatine

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Glenview

Myron Goldstein
Lincolnwood

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Skokie

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Carmel, Mount Vernon, Olney, Robinson,
Tuscola

Kerber Eck & Braeckel
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Springfield

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Glen Ellyn

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Peoria, Rockford, Schaumburg,
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Champaign

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Elburn

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Winnetka

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Chicago

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Rockford

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Chicago

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Chicago

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Chicago

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O'Connor Brooks & Co PC
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Lake Forest

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Palos Hills

Rome Associates
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Alton

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Chicago

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Rock Island

Sheffield Dallmann & Haley Ltd
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Sycamore

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Springfield

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Niles

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Palatine

Stephen P Wilfong
Collinsville

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Chicago

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Jasper

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Anderson

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Kokomo

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South Bend

Cox & Company PC
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Crowe Chizek & Co
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South Bend

David Culp & Co
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Angola

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Vincennes

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Indianapolis

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Indianapolis

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Lafayette

Greene Inc
Muncie

Greenwalt Sponsel & Co Inc
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Evansville, Tell City

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Munster

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Frankfort

Haywood and Petrow
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Highland

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Zionsville

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Indianapolis

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Indianapolis

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Pauckner**
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Linton, Terre Haute, Vincennes,
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Lafayette

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Indianapolis

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Fort Wayne

Dana L Krull Inc
Pierceton

Kruse Dicus & Company PC
Evansville

La Rosa & Company
Indianapolis

Lewis CPA Group PC
Fort Wayne

London Witte & Company
Indianapolis

Lysaught Salmon and Company Inc
Michigan City

Mannia Green & Co
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Elkhart

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Munster

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North Vernon

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Kokomo

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South Bend

Paul E Nonte
Jasper

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Columbus, Plainfield, Seymour

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Highland, Indianapolis, Merrillville,
Muncie, Richmond, Valparaiso

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Bedford, Bloomington

Oyler Matchette & Company PC
Marion

Parkison & Hinton Inc PC
La Porte

K B Parrish & Co
Indianapolis

R J Pile & Company
Indianapolis

Gail Prather
Columbus

Stephen E Prevo & Associates
Terre Haute

Price Waterhouse
Indianapolis, South Bend

Rea Logan & Co Inc
Marion, Wabash

Reed & Company PC
Lafayette

Paul F Reinitz
Evansville

Richards CPA Group Inc
Indianapolis

Riney Hancock & Co
Evansville

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Indianapolis

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Anderson

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Sackrider & Company Inc
Terre Haute

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Greenwood

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Estep & Whisler**
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Oliver P Sizemore
Salem

Smith Thompson & Co Inc
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Cynthia E Soames
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Brazil, Rockville, Terre Haute

Stauffer & Company
Goshen

Steiber Rueth & Company
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Carmel

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Plymouth

Lynn C Trowbridge
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T L Wagner PC
Angola, Fort Wayne

James L Watt Inc
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Roselle Roy Weinzapfel
Evansville

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Wysocki & Company L P
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Floyds Knobs

IOWA

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Anderson and Company
Emmetsburg

Anderson Gabelmann PC
Bettendorf

Charles Bailly & Company
Dubuque

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Creston

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Bertram Cooper & Co
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Cedar Rapids

Bowman and Company PC
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Brooks Lodden PC
West Des Moines

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Maquoketa

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Coopers & Lybrand
Des Moines

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Associates PC**
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Associates PC**
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Deloitte & Touche
Cedar Rapids, Davenport, Des Moines

Denman & Company
West Des Moines

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Pella

Dougherty & Co PC
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Doyle & Keenan PC
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**Draper Snodgrass
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Cedar Rapids, Des Moines

Erpelding Voigt & Co
Algona, Buffalo Center

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Des Moines

Kevin O Garrett
Atlantic

Goetzl & Woiwood PC
Des Moines

Gosling & Company PC
Edgewood, Independence, Manchester,
Waverly

Gronewold Bell Kyhnn & Co PC
Atlantic

Hamilton Associates PC
Council Bluffs

Henkel & Associates PC
Boone, Jefferson

Hensel Latta Harris & Yotty
Washington

Hogan-Hansen PC
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Honkamp Krueger & Co PC
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Manchester

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Countryman Williams Grimsley
& Associates**
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Elchenberger PC**
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Storm Lake

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Des Moines

Kiesling Associates
West Des Moines

Kindwall Comapny
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Des Moines

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Uitermarkt PC**
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Sumner

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Sterling Delperdang & Co

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Muscatine

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Sigourney

Mark M Thompson

Fort Dodge

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Clarion

Trevino Associates

Fort Dodge

Vroman McGowen Hurst

Clark & Smith PC

Des Moines, Winterset

Wagner Matthias & McGinn PC

Des Moines

Walker & Egerton PC

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Baxter Springs

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Topeka

Baird Kurtz & Dobson

Wichita

Barrett and Associates PC

Overland Park

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Hutchinson

Berberich Trahan & Co PA

Topeka

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Wichita

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Wichita

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Overland Park

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Godfrey Hay & Rice Chartered

Liberal

Bruce H Goldstein

Mission

Grant Thornton

Wichita

Harrison & Arnett Chtd

Salina

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Hiawatha

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Valley Center

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Wichita

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Paul M Steele

Colby

Kirk A Stucky

Moundridge

Douglas A Sutton

Olathe

Taylor Holcomb and Company PA

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Troutt Beeman Norton &

Kahmann PC

Olathe

Van Hoet & Company Chartered

Overland Park

Wendling Noe Nelson & Johnson

Topeka

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Independence, Parsons

Wiesner Law Offices

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Leavenworth

W Rex Woods

Belleville

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Arthur Andersen & Co

Louisville

Tracy S Arnold

Louisville

Ayer & Lively

Owensboro

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Bowling Green, Franklin

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Louisville

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Lexington

Gene H Bobzien

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Covington

Burke & Co

Edgewood

Campbell Myers & Rutledge

Glasgow, Tompkinsville

Carpenter & Mountjoy PSC

Lexington, Louisville

Chilton & Medley

Louisville

Clauson Mouser & Co

Elizabethtown

Cloyd Marr Miller & Myers PSC

Corbin, London

Compton Kottke & Associates PSC

Louisville

Coopers & Lybrand

Lexington, Louisville

Cornman Bryan and Watts PSC

Mayfield

Cotton and Allen PSC

Louisville

Cox and Oldham

Louisville

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Richmond

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Benton, Paducah

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Deloitte & Touche

Lexington, Louisville

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Donlin & Stephens PSC

Highland Heights

Duncan Smith & Stilz PSC

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Fulton

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Ernst & Young

Louisville

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Somerset

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Rollins Associates
Cumberland

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Sarfino and Rhoades
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Strack Hartmann PC
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Waugh Cross & Associates PC
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Timonium

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Towson

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Framingham

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Robert K Cowell PC
Marquette

Croskey Lanni & Raicevich PC
Rochester Hills

James A Cross PC
Waterford

Crowe Chizek & Co
Grand Rapids

Cummings Frohm & Wagley PC
Port Huron

**Curtis Bailey Exelby &
Sposito PC**
Ann Arbor, Ypsilanti

Czapla & Kaiser PC
Sterling Heights

Dalberg and Associates
Grand Rapids

Deloitte & Touche
Ann Arbor, Detroit, Grand Rapids,
Lansing, Saginaw

Thaddeus E Delonis
Troy

Demis and Wenzlick PC
Owosso

Dennis Gartland & Niergarth PC
Traverse City

**Derderian Kann Seyferth
& Salucci PC**

Trenton, Troy

Dinwiddie & Smolinski PC

Petoskey

Distel Okrei & Keskin

Gaylord

Doeren Mayhew & Co PC

Troy

Douglas E Dormer

Southfield

John D Douglas PC

Milford

Dupuis & Ryden PC

Fenton, Flint, Troy

**Echelbarger Himebaugh Tamm
& Co PC**

Grand Rapids

**Edwards Koshiw Melton &
Company PC**

Ann Arbor, Troy

Ehrmantraut & Reese PC

Troy

Ernst & YoungDetroit, Grand Rapids, Kalamazoo,
Lansing, Saginaw**Follmer Rudzewicz &
Company PC**

Mount Clemens, Southfield

Freedman & Goldberg

Farmington Hills

Judith Ciske Fried PC

Southfield

Bernard A Friedman

Farmington Hills

Fuller Somero & Pahssen

Traverse City

**Gardner Provenzano &
Schauman PC**

Frankenmuth, Saginaw

Gaudette & Company

Traverse City

**Gavigan Burkhart Freeman
& Co**

Gaylord, Traverse City

Gaynor & Company PC

Niles

Geisinger & Dial

Troy

Gilbert & O'Connell PC

Auburn Hills

Gordon & Company PC

Troy

Grant Thornton

Southfield

Gross Puckey Gruel & Roof PC

Adrian, Jackson

**Harelik Shapiro Wolgin &
Fine PC**

Farmington Hills

Helmholdt & Company

Grand Rapids

Hill Schroderus & Company

Petoskey

Hirsch & Silberstein PC

Farmington Hills

Erwin Hollander

West Bloomfield

Robin Holtz

Fremont

Horiszny & Wahl PC

Ann Arbor

Richard E Horton

White Lake

Joyce M Howe

West Bloomfield

T G Howerzyl & Co

Grandville

**Hungerford Aldrin Nichols
& Carter**

Grand Rapids

Douglas P Hunt PC

White Lake

John E Hunt

East Lansing

James J Jablonski

Troy

Dean Jensen

Greenville

Mark S Jevahirian PC
Birmingham

E H Johnson
Troy

Kenneth Jay Jones
Menominee

Joseph Dise & Bolterstein PC
Troy

Robert C Julin & Associates PC
Southfield

Bruce E Justin PC
Kalamazoo

**Kelman Rosenbaum
& Rollins & Quayhackx PC**
Farmington Hills

Kisscorni & Company PC
Grandville

Scott Koll PC
Canton, Troy

KPMG Peat Marwick
Detroit, Lansing

**Kutas Hawes Wolcott &
Bergman PC**
Lansing

Laine Appold & Co PC
Bay City, East Tawas, Frankenmuth,
Rochester Hills, West Branch

Lally Cummings Palmer & Patch
Jackson

Lane & Calcutt PC
Traverse City

Linscheid Austin & Niester PC
Port Huron

Stanley J Lopatka
Southfield

Daniel J Lord PC
Saline

Scott Lowery PC
Northville

Ludwig & Meyer PC
Ann Arbor, Monroe, Troy

John J Mahoney PC
Muskegon

Makela Toutant & Hill PC
Marquette

Maner Costerisan & Ellis PC
Lansing

Susan E Marsh
Midland

Jack Martin & Co PC
Battle Creek, Bingham Farms, Detroit

**Mathews Reich Perna &
Rotterdam PC**
Bingham Farms

Willie L Mayo
Oak Park

McCafferty and Hogan
Mount Clemens

McCartney and McIntyre PC
Breckenridge, Lansing, Marquette

McCulloch & Co PC
Royal Oak

McEnderffer Hoke & Bernhard PC
Bloomfield Hills

McLellan & Strohm PC
Three Rivers, White Pigeon

McMurray Marks & Edmunds PC
St. Joseph

Mellen Smith & Pivoz PC
Bingham Farms

Catherine A Merchant
Bloomfield Hills

Louis Eugene Merkel Jr
St. Joseph

Merskin & Merskin PC
Hart, Ludington

Bobbie J Metz
Grand Rapids

Meygaard & Company PC
Zeeland

R J Miller PC
Highland

Moceri Dickson & Associates PC
Utica

Monro & Lennon PC
Bingham Farms, Romeo

Stuart C Moon Jr PC
Livonia

Moore & Moore PC
Birmingham

Edward J Moore
Bad Axe

Moore Smith & Dale
Southfield

**Morof Sheplow Weinstein &
Company**
Farmington Hills

Eugene Murphy
Detroit

David Gerard Myler
Ann Arbor

Nemes Allen & Company PC
Bingham Farms

Daniel R Nieland
Cheboygan

Nietzke & Faupel PC
Pigeon, Sebawaing

Norman J Ochelski
Royal Oak

Osbourne March Condon & Co PC
Hillsdale

Parker Wittus and Company
Southfield

Robert B Paski
Lansing

Perrin Fordree & Company PC
Ann Arbor, Troy

Pfeffer & Hanniford PC
Brighton

Piercey & Toepel PC
Rochester Hills

James W Pietrasiuk Co PC
Ypsilanti

Plante & Moran
Ann Arbor, Battle Creek, Benton Harbor,
Coldwater, East Lansing, Grand Haven,
Grand Rapids, Kalamazoo, Mount
Clemens, Southfield, Traverse City, Troy

Pozolo & Wright PC
Sterling Heights

Prangley Marks & Co
Grand Rapids

Price Waterhouse
Battle Creek, Detroit, Troy

Rehmann Robson & Co
Cheboygan, Farmington Hills, Grand
Rapids, Jackson, Midland, Saginaw

Gregory S Ripley PC
St. Clair Shores

Robins Lutzky & Associates PC
Southfield

Robson & McCallum
Lapeer

**Rosenbloom Lameti Koshar &
Anspach PC**
Southfield

Ross Accountancy & Taxation PC
Fremont, Mt. Pleasant

Rossi & Co PC
Rochester Hills

Linda J Russell PC
West Bloomfield

Phillip W Saurman
Grand Rapids

**Schippers Kintner &
Robertson PC**
Adrian

Schmaltz & Company PC
Southfield

**Schneider Larche Haapala &
Company**
Escanaba, Manistique

**Schroeder Howell and
Trefzer PC**
St. Clair Shores

**Siegfried Crandall Vos
& Lewis PC**
Battle Creek, Kalamazoo

Howard R Simon
Southfield

Richard H Simonian
Troy

Skillman Boyle & Pollack PC
Troy

Smith Fought Bunker & Hume PC
Petoskey

St John Raham & Weidmayer PC
Ann Arbor

J L Stephen Co PC
Traverse City

Stewart Beauvais & Whipple PC
Lansing, Port Huron

**James R Stuchell &
Associates PC**
Troy

Harold H Swenson PC
West Bloomfield

Talaska & Sharpe
Ironwood

Robert J Tauriainen
Livonia

Jay Keith Thiebaut
Cadillac

Thompson & Company PC
Harper Woods

R Mark Thompson
Belmont

Michael R Tomes
Northville

Van Walleghem and Duffy
Huntington Woods

Marten R Vegter
Tecumseh

Walter A Walas
Rochester Hills

Walburg & Associates PC
Grand Haven

Stephen H Wales Sr PC
Big Rapids

Walker & Fluke
Hastings

Walsh & Cenko PC
Bloomfield Hills

**Weinlander Fitzhugh Bertuleit
& Schairer P C**
Bay City, Clare, East Tawas, West Branch

Willis & Willis PC
Grand Rapids, Jackson

Wilson & Wilson PC
Detroit, Oxford

David E Wilson
Interlochen

Winter & Frank PC
Southfield

Douglas Wohlberg
Grand Rapids

Yeo & Yeo PC
Alma, Fenton, Flint, Kalamazoo, Lansing,
Marlette, Midland, Saginaw

Zack and Company PC
Madison Heights

Zalenko & Associates PC
Southfield

MINNESOTA

Abdo Abdo & Eick
Mankato, Minneapolis, Owatonna

Adams & Adams PA
Le Sueur

Jane Adams PA
Albert Lea

Ahern Montag & Vogler Ltd
Mankato

Arthur Andersen & Co
Minneapolis, St. Paul

Anderson Poissant Kays & Co
Thief River Flats

Alan C Anderson Chartered
Rochester

Michael L Anderson & Associates
Alexandria

Alan C Anderson Chartered
Chatfield

Anderson Bowen & Company
Roseville

Arnott Sauer PA
Minneapolis

M L Aslakson
Stacy

Babcock Langbein and Company
Minneapolis

Thomas L Babcock & Company PA
Arden Hills

Charles Bailly & Company
Minneapolis

Edward J Barder Inc
Champlin

Baune Dosen & Co
Hibbing, Minnetonka

Beinhorn & Company Ltd
Staples

Bergren Holmgren & Loberg Ltd
Burnsville

**Bertram Vallez Kaplan &
Talbot Ltd**
Minneapolis

Biebl Ranweiler & Co Chtd
New Ulm

Blanski Peter Kronlage & Zoch PA
Minneapolis

**Boderman Cohler Ruhland &
Company Ltd**
Plymouth

Boeckermann Heinen & Mayer
Bloomington

Boulay Heutmaker Zibell & Co
Minneapolis

Boyum & Barenscheer
Minneapolis

Brady Martz & Associates PC
Thief River Flats

**Brown Simonet Dickie &
Winter Ltd**
Minneapolis

Bruder Glubka & Associates
Winona

**Brunberg Thoresen &
Associates Ltd**
Golden Valley

Phyllis Burdette
St. Louis Park

Michael J Burkhardt PA
Annandale, Mankato

Byrne & Company Ltd
Preston, Rochester

Donna M Callies
Forest Lake

Carlson Poston & Associates Ltd
Minneapolis

**Carver Callahan Moquist
& Johnson PA**
Bloomington

Christianson & Ruff
Willmar

Christianson Tosel & Ruff
Appleton

**Coffman Nehring
Christopherson Ferguson**
Rochester

Conway Deuth & Schmiesing
Willmar

Bertram Cooper & Co
Albert Lea, Rochester, Waseca

Coopers & Lybrand
Minneapolis

Copeland Buhl and Company
Wayzata

Cummings Keegan & Co
Coon Rapids, Minneapolis

Deloitte & Touche
Bloomington, Minneapolis, St. Paul

Jeffrey Allen De Witt
Edgerton

Dinham Folkert & Associates Chtd
Alexandria

**Dircz Pederson Larson &
Company PA**
Bloomington

Divine Scherzer & Brody Ltd
Saint Paul

William R Dodds Ltd
Elk River

Drees Risky & Vallager Ltd
Crookston

Allan D Egelkraut PA
Minneapolis

Egland PA
Moose Lake

Edward W Eichten
Stillwater

Eide Helmeke & Co
Minneapolis, Moorhead

Eikill & Schilling Ltd
Cloquet, Duluth

**Erickson Rietmann Welsch &
Roufs Ltd**
Red Wing

Ernst & Young
Minneapolis

**Esterbrooks Lomen Scott &
Signorelli Ltd**
Duluth

Fiebiger Swanson West & Co
Moorhead

Stephen M Flaa
Albert Lea

Fort & Company PA
Hibbing

Fox McCue & Company P A
Belle Plaine, Eden Prairie

Francis & Lenz
Minnetonka

**Fraser Carpenter and
Associates Ltd**
Minneapolis

Dale A Freeberg
Maple Grove

**Froehling Anderson Plowman
& Wasmuth Ltd**
Excelsior

Joseph E Furman PA
Cold Spring

Bruce Lloyd Gilbertson
Bloomington

**Glorvigen Berg Theis &
Company**
Grand Rapids

Grant Thornton
Minneapolis

**Graves McKenna Lundeen &
Almquist**
Minneapolis

Graw Erickson & Co Ltd
Bloomington

Gruber & Wenner PA
Minnetonka

**Gruys Borden Carlson &
Associates PA**
Buffalo, Maple Grove, Monticello

**Hamm Gordon Sweeney &
Co Ltd**
Eden Prairie

**Hammer Danielsen Westland
& Dieser**
Albert Lea

George M Hansen Company PA
Minneapolis

Hansen Jergenson & Co
Minneapolis

Hanson & Company
Edina

Thomas Havey & Co
Bloomington

Hawkins Ash Baptle & Company
Winona

Raymond L Hippe
Minneapolis

Hoffmann & Swintek
Minneapolis

Thomas C Holtgrewe
Moorhead

House Nezerka & Froelich PA
Bloomington

Jacobs & Associates PA
St. Paul

Jelinek Metz & Co Ltd
Hopkins

Johnson West & Company
St. Paul

Johnson and Company Ltd
Hopkins

Robert E Johnston
Grand Marais

**Judd Ostermann Demro &
Kellogg Ltd**
Faribault, Minneapolis, Owatonna

Kelly & Muehler
Golden Valley

Kern De Wenter Viere Ltd
St. Cloud

Robert C Klein and Associates PA
Bloomington

John A Knutson & Co
Minneapolis

Kolquist Seitz & Goldman Ltd
Duluth

KPMG Peat Marwick
Minneapolis

**Krigbaum Ross-Rhoades &
Elliott Ltd**
Bemidji

Larson Allen Welshair & Co
Austin, Brainerd, Minneapolis, Pequot
Lakes, St. Cloud, St. Paul

Latham & Parker
Willmar

Lee & Sterle Ltd
Hibbing

Lehrman Lehrman & Flom
Minneapolis

Lethert Skwira Schultz & Co
St. Paul

Lewis Kisch & Associates Ltd
Hastings

Robert L Lieser
Bloomington

Donald M Lonergan
Blaine

Lund Koehler Cox & Company
Minnetonka

Lurie Besikof Lapidus & Co
Minneapolis

**Mahoney Ulbrich Christiansen
& Russ PA**
St. Paul

**Malloy Karnowski & Radosevich
& Co**
Minneapolis

John M Manning
West St. Paul

Keith A Mattson
Burnsville

McGladrey & Pullen
Bloomington, Duluth, Minneapolis,
Rochester, St. Paul, Stillwater, Winona

David L McGraw
Hutchinson

W D McLaughlin PA
Wayzata

McMahon Hartmann Amundson & Co
St. Cloud

**Meuwissen Flygare &
Szarzynski PA**
Minneapolis

**Miller McDonald Erickson &
Moller Ltd**
Bemidji, International Falls

Ness Waller Pearson & Co Ltd
Alexandria

Nordstrom & Company
Apple Valley

Nygaard Pickett & Co
Fergus Falls

John Nylen
Minneapolis

Richard O'Neil Co Ltd
St. Paul

Ocel Heimer & Associates Ltd
Minneapolis

Patrice S Olander-Quamme
Plymouth

Olsen Thielen & Co Ltd
Eden Prairie, St. Paul/Little Canada

Olson & Hartman Ltd
New Prague

Olson Clough & LeBlanc Ltd
Edina

Orenstein Jenniges & Associates
Minneapolis

Susan Patten
Edina

Gary W Paulson
Little Falls

Pavek & Company PA
Plymouth

Perfetti & Oberg Ltd
Minneapolis

N F Perkins & Associates PA
Apple Valley

Peterson & Company
Mankato

Mark A Prenger
Lake City

Price Waterhouse
Minneapolis

Roessler Nuss & Co
Fairmont

**Schechter Dokken Kanter
Andrews & Selcer Ltd**
Minneapolis

Schibilla & Assoc
Minneapolis

Schlenner Wenner & Co
St. Cloud

Schutta Nelson & Zembal Ltd
Minneapolis

Schweitzer Rubin Karon & Bremer
Minneapolis

Ramanik P Shah
Arden Hills, Roseville

Patrick J Shaughnessy
Minneapolis

**Silverman Olson Thorvilson &
Kaufmann Ltd**
Minneapolis

**Simma Flottemesch &
Orenstein Ltd**
Minneapolis

Robert A Slagter
Woodbury

Smith Schafer and Associates Ltd
Rochester

Terry L Soltvedt
Karlstad

Stirtz Bernards & Company PA
Edina

Paul E Strot Ltd
Edina

Stutzman-Helling Company
Minneapolis

Tautges Redpath & Co Ltd
White Bear Lake

Troost & Company PA
Minnetonka

Turbes Drealan Kvilhaug & Co PA
Luverne, Worthington

James L Vassar Ltd
Chaska

Vekich Arkema
Eden Prairie

Virchow Krause & Company
Minneapolis

Virden & Johnson Ltd
Grand Rapids

Weinberg & Associates Ltd
Minneapolis

**Wilkerson Guthmann &
Johnson Ltd**
Blaine, Minneapolis, St. Paul

Mark S Windmiller
Watertown

Wolf Etter and Co
Madelia, North Mankato, Westbrook

Donald H Woodard Ltd
Minneapolis

Edward M Zahler
Stillwater

MISSISSIPPI

**Alford Hartman Knight
Spencer & Thomas**
Jackson

Arthur Andersen & Co
Jackson

Baird & Stallings PA
Indianola

Banks Finley White & Co
Jackson

**Barfield Lindsey Gainspoletti
& Gladden Ltd**
Cleveland

Boutwell & Company Ltd
Laurel, Pascagoula

Breazeale Saunders & O'Neil Ltd
Jackson

Buckner & Buckner
Vicksburg

Bullock Russell & Company
Ridgeland

Jack F Burke Jr
Hattiesburg

Butchart Ellzey & Associates
Canton

Thomas A Byrne Jr
Houston

Clifford Harvey & Culumber PA
Gulfport

Crowell Thames & Hart Ltd
Jackson, Magee

Joel B Cunningham
Belzoni

Lawrence W Curbo
Olive Branch

Deloitte & Touche
Jackson

Drake-Bridgers & Company PC
Port Gibson

Eaton Babb & Smith PA
New Albany, Ripley

Ellis and Hirsberg
Clarksdale

Emerson Stokes Elliott & Harper
Jackson, Meridian

Ernst & Young
Jackson

Eubank & Betts
Jackson

**Fountain Seymour Mosher
Flowers & Assoc PA**
D'Iberville, Jackson, Waveland

**Franks Franks Walden &
Jarrell PA**
Tupelo

Gillon and Company Ltd
Natchez

Haddox Reid Burkes & Calhoun
Jackson

Halley Patrick & Co Ltd
Brookhaven

Hardwick Vanstory and Sparks
Booneville, Corinth

Emmett C Hennessey PA
Magnolia

Holt & Associates PA
Laurel

Horne CPA Group PA
Grenada, Hattiesburg, Jackson, Laurel,
Lucedale

James H Howell
Olive Branch

Allen Jackson
New Albany

KPMG Peat Marwick
Jackson

Lefoldt & Co
Biloxi, Jackson

T E Lott & Co PA
Columbus, Starkville

Monte S Luffey
Pass Christian

Matthews Hearon & Cutrer
Jackson

May & Company
Jackson, Vicksburg

Middlebrook & Company
Meridian

Mitchell Williams & Company
Greenwood

Moore & Gray
Corinth

John W Morgan & Company Ltd
Jackson

John R Murphy III
Jackson

**Nail McKinney Tate and
Robinson PA**
Amory, New Albany, Pontotoc, Tupelo

William R Nation Jr
Jackson

Nicholson & Company PA
Columbia, Hattiesburg

Joseph A Park
Gulfport

**Piltz Williams La Rosa &
Co PA**
Biloxi, Ocean Springs

William H Polk & Co
Batesville

Poole Cunningham & Reitano PA
Jackson

Pride Walker & Co Ltd
Jackson

Rea Shaw Giffin & Stuart
Meridian, Waynesboro

Jerry T Rudman
Brookhaven

Schultz Watkins & Company
Jackson

Shearer Taylor & Co
Jackson

Silas M Simmons & Company
Natchez

Smith Turner & Reeves PA
Jackson

**Phillip M Stevens and
Associates**
Laurel

Stockwell & Company
Jackson

Strohm Goddard & Hamlin Ltd
Jackson

Switzer Hopkins & Mange
Natchez

Nelson W Tackett & Company
Hattiesburg

Tann Brown & Russ Co Ltd
Jackson

**Taylor Powell Wilson &
Hartford PA**
Greenwood

The Church Company
Jackson

Watkins Ward and Stafford
Carthage, Columbus, Eupora, Louisville,
Okolona, Philadelphia, Starkville, West
Point

Whitaker Lipp & Healea
Jackson

A T Williams
Philadelphia

Williams Weiss Hester & Company
Jackson

Williams and Pitts
Hemando

**Wilson Schloemer Redditt
& Biggs**
Jackson

Wingate Ford & Henson PA
Greenwood

Young & Garrett
Oxford

**Yurkow Alexander and
Yurkow Ltd**
Cleveland

MISSOURI

Adams Duke & Company PC
North Kansas City, St. Joseph

Alfermann Gray & Co
Rolla

Anders Minkler & Diehl
St. Louis

Arthur Andersen & Co
Kansas City, St. Louis

Aselage Kiefer & Co
Rolla, St. Louis

Howard W Attwood
Higginsville, Warrensburg

Baird Kurtz & Dobson
Branson, Joplin, Kansas City, Springfield,
St. Louis

Betty M Baker
Rock Port, St. Joseph

Baron Salsman & Company
St. Louis

Terry W Bates & Associates PC
St. Charles

BDO Seidman
St. Louis

Bergman Schraier & Co
St. Louis

Donald R Biermann
Washington

**Birchler Mengwasser Martin
Lall PC**
St. Louis

**Harold C W Bohlmann &
Company**
St. Louis

Botz Deal & Co PC
St. Charles

Bounds Poger & O'Donnell
St. Louis

Boyd Franz & Stephens
St. Louis

**Brandvein Shapiro Kossmeyer
& Company**
St. Louis

**Brown Smith Wallace
Librach & Gordon**
Saint Louis

Philip G Brumbaugh
St. Louis

Thomas M Busken & Associates PC
St. Louis

Ron Callis
Moberly

Ronald L Carel PC
Creve Coeur

Clifton Gunderson & Co
St. Joseph

George H Clymer PC
St. Louis

Cohen Covey and Schultz PC
Springfield

Coopers & Lybrand
Kansas City, St. Louis

**Coughlin Donovan Niehaus
& Scherle PC**
St. Louis

Crouch and Farley PC
Farmington

Jeffrey L Cummings
St. Louis

Michael F Cummins
St. Louis

Curry Lenhardt & Company
St. Louis

Daniel and Associates PC
Butler, Nevada

Davis Keller & Klein
St. Louis

Davis Lynn & Moots PC
Springfield

Decker & DeGood PC
Springfield

Deloitte & Touche
Kansas City, St. Louis

James P Devereux
St. Charles

Diehl Banwart Bolton
Jarred & Bledsoe Chtd
Nevada

Diel & Ferguson PC
St. Louis

Donnelly Meiners Jordan Kline PC
Kansas City

Louis F Drees
Kansas City

Egan & Mangold PC
West Plains

Daniel T Elder & Assoc
Clayton

Elliott Robinson & Company
Springfield

Ernst & Young
Kansas City, St. Louis

Evers & Company
California, Jefferson City, Osage Beach

Randall C Fiene
Concordia

Flom Lopata & Company
St. Louis

French McGowen & Co PC
St. Louis

Gasper and Company PC
St. Joseph

Gill & Gill PC
Ballwin

John W Gillum
Kirksville, Unionville

Goerss & Company PC
Maryland Heights

Grabel Schnieders & Co PC
Chesterfield

Grace & Company PC
Florissant, St. Louis

Grant Thornton
Kansas City, St. Louis

Gruber Tanzey & Casey PC
Columbia, Mexico

Carl J Haberstroh
St. Louis

**Harden Cummins Moss &
Miller**
Chillicothe, Kirksville, Maryville

Hauk Fasani Ramsey & Co PC
St. Louis

Higdon & Hale PC
Kansas City

Hillin and Clark PC
Cape Girardeau, Hayti

Hochschild Bloom & Company
Chesterfield, Washington

Michael A Hoelscher
Washington

House Park & Company PC
Kansas City

Huber Ring Helm & Co PC
St. Charles, St. Louis

Humes & Barrington PC
St. Louis

Jackson & Jackson PC
Springfield

Michael R Kelly
Neosho

Kerber Eck & Braeckel
Cape Girardeau, St. Louis

Leslie W Kinser
Rogersville

**Kirkpatrick Phillips &
Miller PC**
Branson, Springfield

Kolb and Layman
Cuba, Sullivan

KPMG Peat Marwick
Kansas City, St. Louis

Kraft Miles & Tatum
Poplar Bluff

Don L Landers & Co
Columbia

Kevin J Lang
Villa Ridge

Larson Consulting
St. Joseph

Lockridge Constant & Conrad
Chillicothe, Trenton

Lofgren & Company PC
Kansas City

Maher Sabino Logsdon
Hendin & Associates PC
St. Louis

Charles P Malone PC
Boonville, Columbia, Versailles

Marr and Company PC
Kansas City

Martens & Neely PC
St. Louis

Mayer Hoffman McCann
Kansas City

Edward J McCarthy
St. Louis

Robert E McGuire
Kansas City

McKittrick Kopel & Van Dyke
Kansas City

McMillin & Company PC
Springfield

Meara King & Co
Kansas City

Michaelree Rucker Larson &
Associates PC
Osage Beach

Moeller & Company PC
Columbia

Moore Horton & Carlson
PC
Columbia, Marshall, Mexico, Sedalia

Mueller Meyer Niemann PC
St. Louis

Mueller Prost Purk and Willbrand
St. Louis

Mustion Company PC
Waynesville

Newbold & Newbold PC
Aurora

O'Dell & Company
Springfield

T A Ohlms
St. Charles

Mary A Parks
St. Charles

Preston and Nancy APC
Springfield

Price Waterhouse
Kansas City, St. Louis

Ross & Company PC
St. Louis

Rubin Brown Gornstein & Co
St. Louis

Sanders Mogg & Assoc
St. Joseph

Schleisman White &
Associates PC
Tarkio

C J Schlosser & Company
St. Charles

Schmersahl & Associates PC
St. Louis

Schmidt & Company
Blue Springs

Richard W Schmidt PC
Bridgeton

Schott & Van De Ven
Cape Girardeau

Schowalter & Jabouri PC
Kansas City, St. Louis

Taylor C Scott PC
St. Louis

Seldeman & Company
Neosho

Peter C Sharamitaro Jr PC
St. Louis

David J Shively
Fulton

Sowers & Company PC
Kansas City

St John Mersmann & Co PC
Chesterfield

Stone Carlie & Company
St. Louis

Swink Fiehler & Hoffman PC
Sunset Hills

Leo Tivin PC
North Kansas City

Michael Trokey & Company PC
St. Louis

**Troupe Kehoe Whiteaker &
Kent PC**
Kansas City

**Troutt Beeman Norton &
Kahmann PC**
Harrisonville

Underwood & McCumber
Neosho

Vansandt Hawkins and Co PC
Lee's Summit

Dennis J Vogler PC
St. Louis

**Wade Stables Schanbacher
& Walker PC**
Hannibal

**Wahlquist Wahlquist &
Buchanan**
West Plains

Welsh & O'Connor PC
Kansas City

William M White
St. Joseph

Whitlock Selim & Keehn
Springfield

Williams-Keepers
Columbia, Jefferson City, Mexico

Melinda Wilp
Ballwin

**Wilson Toelner &
Associates PC**
Marshall, Sedalia

Winger & Company PC
Kansas City

Wolfe Nilges Nahorski PC
St. Louis

Wolff & Grossman PC
St. Louis

Woodward & Company PC
Kansas City

Paul A Wuellner
Kansas City

Zuercher Sturhahn & Co PC
Branson, Springfield

MONTANA

George D Anderson PC
Helena

Anderson Zurmuehlen & Co PC
Butte, Billings, Helena

Charles Bailly & Company
Billings

Berres & Romo
Lewistown

Bjarko Henningsen & Associates PC
Missoula, Ronan

Blakely & Walter
Livingston

Allen Bloomgren & Company PC
Great Falls

Sam Boggess & Associates
Billings

CHMS PC
Glasgow, Malta, Sidney, Wolf Point

Stanley P Cornell PC
Livingston

Mark A Cross
Shelby

Eigeman Hanson & Company PC
Kalispell, Whitefish

Elmore & Associates PC
Missoula

Joseph Eve & Co
Billings, Great Falls

Ferro Willett & Thompson
Billings

Anne E Fillmore
Philipsburg

Galusha Higgins & Galusha
Billings, Bozeman, Havre, Helena,
Missoula

Hamilton Misfeldt & Company PC
Chinook, Cut Bank, Great Falls, Havre

Wayne Hintz
Helena

Holmes & Turner
Bozeman

Houston & Helseth PC
Great Falls

Jackson Potter and Co
Billings, Laurel

Janke Winchell Ehrlick & Co
Billings

Jordahl & Sliter
Kalispell

**Junkermier Clark Campanella
Stevens PC**
Great Falls, Helena, Missoula, Whitefish

Bruce Knudsen
Billings

T Wayne Koepke PC
Havre

KPMG Peat Marwick
Billings

Loucks & Glassley
Great Falls

Herbert J Mangis
Billings

McElroy Kester & Smartt PC
Missoula

McIntosh McCann & Associates
Kalispell

James A McNay PC
Missoula

Jan Montanye
Helena

Newland and Company PC
Butte, Deer Lodge, Dillon

Delwin C Nordtvedt
Glendive

Rudd & Company/Chartered
West Yellowstone

**Schell Stephens Riley &
Huffine**
Lewistown

Schillinger Gohsman & Larkin
Billings

Larry R Simpson PC
Kalispell

James L Smereck
Great Falls

Smith Lange & Koch PC
Sidney

Ellen G Solem
Chinook

Sorenson & Hanson
Kalispell

Stallard & Associates PC
Miles City

Jack G Stevens PC
Great Falls

Summers McNea & Company PC
Billings

Weber Dobson & Jensen PC
Billings

Hu Williamson PC
Sidney

Douglas Wilson & Company PC
Great Falls

James J Wosepka
Baker

NEBRASKA

Arthur Andersen & Co
Omaha

Baird Kurtz & Dobson
Lincoln, Omaha

Basso McClure & Goeglein
Lincoln

Blackman & Associates PC
Omaha

**Bland Datesman &
Associates PC**
Omaha

Boyle Hess & Elliott PC
Omaha

Buckley & Sitzman
Lincoln

Campbell & Company PC
Omaha

Clawson & Associates PC
Omaha

Dana F Cole & Company
Broken Bow, Grand Island, Kearney,
Lincoln, Minden, North Platte, Ogallala,
O'Neill, Ord, Scottsbluff

Contryman Associates PC
Grand Island, Hastings, Kearney,
Lexington

Coopers & Lybrand
Lincoln, Omaha

Darst & Associates PC
Omaha

DeBoer & Associates
Omaha

Deloitte & Touche
Lincoln, Omaha

Dohman Akerlund & Eddy
Aurora

Dutton & Associates PC
Omaha

Erickson & Brooks
Fremont

Darrell G Eskam PC
Gering

**Frankel Zacharia Nissen &
Stamp**
Omaha

Ronald V Freeman
Omaha

Duane J Gabriel
Seward

Graeve Garrelts & Associates PC
Omaha

Grant Thornton
Lincoln

Frances M Grimes
Grand Island

Gruntorad & Co
Lincoln

Haney Martin & Ludwig PC
North Platte

Robert G Hardin
Lincoln

Hayes and Associates
Omaha

Kading Chesley & Woodke PC
Omaha

Kennedy and Coe
McCook

KPMG Peat Marwick
Lincoln, Omaha

B Leonhardt PC
Fairbury

Fred A Lockwood & Co PC
Alliance, Chadron, Gering, Kimball

Masimore & Associates
Omaha

John R Matejka PC
Grand Island

McDermott & Miller PC
Grand Island, Hastings, Kearney, Omaha

Morrow Davies & Toelle PC
Madison, Norfolk, Pilger, West Point

Nichols Rise & Company
South Sioux City

**O'Donnell Ficenec Wills &
Ferdig**
Omaha

Ostronic & Phillips
Omaha

Patry & Associates PC
Omaha

Petersen & Associates
Papillion

Patricia L Poepfel
Omaha

Potts & Levering PC
Aurora

Price Waterhouse
Omaha

Quick & McFarlin PC
Omaha

Ramaekers McPherron & Skiles PC
Mc Cook, North Platte

Regina Sheridan Rapier
Omaha

**Schafer Blundell Goerke and
Miller**
Scottsbluff

**Schleisman White &
Associates PC**
Omaha

Edward W Schroeder
Blair

Schumacher & Bruce Inc
Ralston

Schroeder & Schreiner
Grand Island

**Shonsey Almquist Kucera
Maltzahn & Galloway PC**
Grand Island

Strain Guszak & Co PC
Lincoln

Trachtenbarg & Associates PC
Omaha

Weber & Thorson PC
Omaha

NEVADA

Arthur Andersen & Co
Las Vegas

Anderson Behrenz & Company
Reno

Andrus Murphy & Co
Las Vegas

Mark Bailey & Co Ltd
Reno

Barnard Vogler & Co
Carson City, Reno

Lance Bradford
Las Vegas

Bradshaw Smith & Co
Las Vegas

Burnett Umphress & Kilgour
Reno

Campbell-Dickinson Ltd
Las Vegas

Carter Ltd
Las Vegas

Richard A Cesario PC
Reno

Conant Nelson & Conant
Las Vegas

Conway Stuart & Woodbury
Las Vegas

Coopers & Lybrand
Las Vegas

William J Crandall Chtd
Incline Village, Reno

Deloitte & Touche
Las Vegas, Reno

Draper Smart Hanseen & Associates LC
Las Vegas

Ernst & Young
Reno

Fair Anderson & Langerman
Las Vegas

S J Gallina & Co
Reno

John A Gidney Ltd
Reno

Richard S Gilman
Las Vegas

Steven T Giorgione Ltd
Las Vegas

Grant Thornton
Reno

Roger E Hildahl APC
Reno

Dee E Hipwell
Las Vegas

Daniel G Kabat
Stateline

Kafoury Armstrong & Co
Carson City, Elko, Ely, Fallon, Las Vegas,
Reno, Winnemucca, Yerington

KPMG Peat Marwick
Las Vegas

Main Gorman & Co
Las Vegas

Crystal A Martin
Las Vegas

McBride & Noback Ltd
Las Vegas

McGladrey & Pullen
Las Vegas

McMullen McPhee & Company
Elko, Ely, Winnemucca

Barry S Moskowitz
Las Vegas

Shelby M Nutton
Las Vegas

Pangborn & Co Ltd
Las Vegas, Reno

Piercy Bowler Taylor & Kern Ltd
Las Vegas

Raben & Rosenberg
Las Vegas

Rife Sciarani & Co
Yerington

Schiemann & Machen

Reno

Donald M Schulz

Reno

Semple & Cooper

Las Vegas

Kathryn F Serl

Las Vegas

Ronald D Simpkins

Reno

Benjamin L Smith

Pahrump

Thompson & Proctor

Reno

Richard E Wait

Reno

Joseph F Zerga Ltd

Las Vegas

NEW HAMPSHIRE

Arthur Andersen & Co
Manchester

Dana S Beane & Company PC
Laconia

Dennis C Bishop PC
Manchester

Brewster Coburn & Ouellet & Bridge PC
Hampton, Portsmouth

F G Briggs Jr PA
Manchester

Colby Patterson & Co PA
Hampton

David L Connors & Co PC
Concord

Coopers & Lybrand
Manchester

Deloitte & Touche
Bedford

DiBenedetto & Company PA
Hudson

David J Driscoll & Company
Berlin, Littleton

Raymond C Dugdale
Manchester

Gerald G Dupont
Manchester

T C Edwards & Co PC
Derry

Ernst & Young
Manchester

Feeley & Driscoll PC
Nashua

Giordani Lortie & Carignan PA
Exeter, Rochester

Grzelak and Company PC
Laconia

Hession & Pare PC
Manchester

Robert B Hills PA
Dover

David E Howard
Raymond

Lehman & Wilkinson PC
Keene

Leone Bigelow & McDonnell PA
Dover, North Conway, Wolfeboro

Wm A MacWilliam
Hancock

Malone Lard and Dirubbo PC
Franklin, Laconia

Mason & Rich PA
Concord

Thomas H Moore
Keene

Robert E Moses
Lebanon

Mervin D Newton PC
Milford

Alison Snow Perrella
Manchester

Lucy S Potter
Manchester

Redman PA
Nashua

Herve A Riel
Manchester

John W Riley
Concord

Santerre Heath & Company PC
Milford, Nashua

Saunders & Company
Hanover

Elizabeth A Seeler
Bristol

Smith Batchelder & Rugg
Lebanon, Manchester, Portsmouth

St Pierre & Company PA
Nashua

Sullivan Bille & Co
Salem

Donn R Swift
New London

Toscano & Ardito PC
Hampton

Vachon Clukay & Co PC
Manchester

Robert M Walsh Jr
Manchester

Nathan Wechsler & Company PA
Concord, Laconia

NEW JERSEY

Oded Aboodi

Alpine

M S Ackerman & Co

Fort Lee

Robert H Adams

Ocean City

Lawrence W Agne

Hoboken

Aliotta Fritsch & Walsh

West Long Branch

James Alviggi

West Orange

Amper Politzner & Mattia

Edison, Flemington, Princeton

Arthur Andersen & Co

Princeton, Roseland

James F Anderson

Metuchen

William Angelo Jr

Clark

William F Applegate

Madison

Andrew Aquilini

Edison

Armus Harrison & Co PA

Mountainside

Aronson & Thoma

Red Bank

Stanley Ashare PA

East Brunswick

William Thos Athey & Company PA

Bridgeton

Ball and Buckley

Woodbury

Stanley Balsky

Upper Montclair

Baratz & Associates PA

Marlton

Antoinette Bauer

Brick

BDO Seidman

Woodbridge

Beck Villata & Co PC

Montvale

Beck Weiss & Company

Edison

Janet B Bell

Chester

Adolph N Berman

Paramus

Leonard G Birnbaum & Company

Summit

Bleich Glass & Cardona PC

New Brunswick

Bond Andiola & Company

Raritan

Bongiovanni and Company PA

Avenel

John M Booth

Wayne

Borek Stockel & Marden

Edison

Robert F Breining

New Milford

Francis J Brennan Jr

Marmora

Michael E Brown

Voorhees

Broza Block & Rubino PA

Asbury Park

Brunnquell & Mattes PA

Clark

Bugni LaBanca & Paduano

Oakhurst

E H Burns PA

Haddonfield

Burton & Browse

Lambertville

Bush Levin & Tecosky

Trenton

Bushoven & Company
Midland Park

Butcher Tracy & Co
Blairstown

Canterelli and Vernola
Somerville

Carrico Associates PA
Butler

Peter A Castalde
Ridgefield Park

Sidney A Chaplin
Plainsboro

Bhaira M Chaudhary
East Brunswick

Chan H Chol
Fort Lee

Janet G Cillo
Belvidere

Wayne R Cleven
Toms River

Cohen DuFour & Associates PC
Princeton

**Cohen Friedman Dorman
Spector & Co PA**
Union

J L Cohen & Associates Ltd
Newton

Cohen & Warren
Livingston

J H Cohn & Company
Lawrenceville, Roseland

Cole Roberts & Herbert
Fort Lee

Cooper Lawson and Company
Mount Laurel

Coopers & Lybrand
Parsippany, Princeton

Cowan Guteski & Co
Toms River

Curchin & Company PA
Red Bank

Cust Dori & Benick PC
Flemington

Edward A Dallas
Cinnaminson

D'Amico Caglioti & Co PC
Pennsauken

E Martin Davidoff
Dayton

DDK & Company
Iselin

Neil Della Torre & Company PC
Ridgewood

Deloitte & Touche
Cherry Hill, Parsippany, Princeton

Demetrius & Company
Wayne

Vincent De Simone Jr
Ringwood

R J DiQuollo & Co PC
Morristown

Susan L Discount
Parsippany

Dittrich & Duerr
Somerville

Allen M Dokovna
Princeton Junction

Dorfman Abrams Music & Co
Glen Rock

Kenneth J Dornbush
Fanwood

Alan B Douglas
South Plainfield

Drucker Math & Whitman PC
North Brunswick

Ehrenkrantz and Company
Roseland

Richard A Eisner & Company
Florham Park

Eller Tobin Wlosek & Braverman
Elizabeth

Ennis Cavuoto & Company
Englewood Cliffs, Glen Rock

Ernst & Young
Hackensack, Iselin, Lyndhurst, Princeton

Mario Errante PA
Nutley

Gabriel K Essilfie
Pennsauken

Anthony Gerard Fanty
Sewell

Feld Marks & Co
Teaneck

Feldman Sablosky & Company
Jamesburg

Rodney E Ferguson
Atlantic City

Ferraioli Wesdyk & Cuva PA
Pompton Lakes

Ferraro Gensib and Wood
North Brunswick

Michael C Finkelstein
Manalapan

Sidney Finkelstein PA
East Brunswick

Dominick Fiorenza
Springfield

Flackman Goodman & Potter PA
Ridgewood

Edward W Fliegau
Berkeley Heights

George P Foley
Hillsdale

William C Foster & Co PA
Paramus

Frankel and Topche PC
West Orange

Frazer & Company
New Brunswick

Fredericks and Company
Wood-Ridge

Stuart Michael Fried
West Caldwell

H William Friedman
Ridgewood

Peter H Friedman
Kendall Park

Friedman Bressler & Co
East Hanover

Frye Williams & Co
Newark

Galati and Oriel
Toms River

Garagozzo & Ryan PA
Westmont

Nicholas M Garruto
Caldwell

Robert H Geer
Princeton

Gikow Bierman & Talesnick
Roseland

Gingras Collister Babinski & Co
Fairfield

Mark I Gittelman
Clifton

**Goffman Kurzer Loewenstein
and Cooperstein**
Clifton

Goldsmith & Platter PA
West Orange

Warren Goode
Ocean

Leonard A Goodman
East Hanover

Michael A Gould
Westwood

Gramkow & Carnevale
Oradell

Grant Thornton
Jersey City, Parsippany

Green and Company
Woodbridge

Greenberg & Company
Springfield

Jane E Groth
Lawrenceville

Hecht & Company
Fair Lawn

Gregg M Heininger
Longport

Barry R Henninger
Hamburg

**Herman Yula Schwartz &
Lagomarsino PA**
Parsippany

Hernandez Bertolino & Co PC
Voorhees

Sanford Holzer & Company
East Hanover

Horton & Company
Wayne

Horvath & Giacini
Pennington

John B Hughes
Randolph

Edward L Hulse PC
Fairfield

R D Hunter & Company
Paramus, Princeton

**Hutchins Laezza Farrell &
Allison**
Freehold, Toms River

IHM Inc
Cherry Hill

Inverso & Stewart
Marlton

**Israelow Lipton Gillio Meyerowitz
& Meltzer**
Union

Robert G Jeffrey
Wayne

Jump Bowe Holman & Co
Toms River

Steven N Kaplan & Company
Cedar Knolls

Kinzel McIntee & Co
West Caldwell

Sanford Kirschenbaum & Co PA
East Brunswick

Klatzkin and Company
Trenton

Knoll Peller & Co
Paramus

Koerner & Koerner PA
Toms River

Konner and Company PC
Englewood

Kothare & Associates PC
Cherry Hill

KPMG Peat Marwick
Montvale, Princeton, Short Hills

Reid L Kramer
Pennsauken

Stanley Kramer
Newark

Alex E Krasnomowitz
West Caldwell

John T Krettler
Short Hills

Mabel A J Lago
Elmer

La Guardia & Petrella
Fort Lee

Lear & Pannepacker
Princeton

Leff Urbach & Avraham PA
Highland Park

John M Lisa
Palisades Park

Lissak & Company
Morristown

William D Lomberk
Bridgeton

Barry G Long
Haddonfield

Loscalzo Associates PA
Red Bank

Loscalzo & Company
Red Bank

Ludwig Bulmer Seifert & Lane
Hackensack

Luparella Florio & Ridilla
Florham Park

Nicholas C Maida Chartered
Trenton

**Malesardi Quackenbush
Swift & Co**
Englewood

Peter V Mangone
Vernon

Mangum Goodwin & Co PA
Morris Plains, Sparta

Ronald P Marchese
Oradell

Marsan Associates PC
Oradell

Martin & Martin
Cedar Knolls

Martini & Martini PA
Vineland

Mauriello Franklin & LoBrace APC
Springfield

Mark J Mauro
Somerville

Mazur & Kriegbaum
Beachwood

McGuigan & Company PC
Wall

Meisel Tuteur & Lewis PC
Roseland

Mendlowitz Weitsen
East Brunswick

Morris Merker & Co
Wayne

Joseph Messina
Bloomfield

Meyer & Venta
Toms River, Woodstown

Frank J Meyers
Ramsey, Wayne

William A Meyler PC
Middletown

M N Mian
Hackensack

**Milgrom Galuskin Rosner
& Company PC**
Edison

Miller Blakeney & Co
Franklin Lakes

Mills & De Filippis
Mountain Lakes

Millstein & Co PC
Hackensack

Howard J Minnaugh
Princeton

Mintz Rosenfeld & Company
Fairfield

Mirsky Furst Peretz PA
Fort Lee

Moore & Fitzpatrick
Mamora

Mortenson and Associates PC
Cranford

George H Morton
Stone Harbor

Robert H Moss
Maywood

Murphy O'Connor & Co
Paramus

Manuel S Newman & Company
West Trenton

Nisivocchia & Company
Newton, Randolph

Olsen & Thompson PA
Morristown

Page Weaver & Carter PA
Marlton

Palmer & Paolini
Cinnaminson

Joseph P Paluscio
Westfield

Perelman Hemmendinger & Pili PA
Morristown

Pinkham & Foster
Linden

Polakoff Bros & Leen PA
Chatham

Kenneth A Porkka & Company
Ridgewood

Portock Bye & Co PC
Northfield

Price Waterhouse
Hackensack, Morristown, Princeton

Professional Tax Services
Sicklerville

Antonia I Pugliese
Lyndhurst

Stephen P Radics & Co
Haledon

Ratcliffe-Lee & Leighton
Wayne

Rayfield & Licata PC
Jersey City, Livingston

Morris J Reichman
Linden

Michael T Remus PA
Hamilton

Renzi Bernardi Suarez & Co PA
Collingswood

Robert R Riccardi
Fairfield

Rich Baker Berman & Co
Maplewood

Walter Rogers
Highland Park

Rose Silvestri & Alfieri PC
Princeton

Rosenberg Druker & Company
Bridgewater, Princeton

Rosenfarb & Co
Roseland

**Rosenzweig Weissman Crystal
& Rosenzweig**
Edison

Ross Rosenthal & Company
Morristown

Rothstein Kass & Company PC
Roseland

John Ruconich
Morristown

Rudolf Cinnamon & Calafato
Ocean

Sax Macy Fromm and Co PC
Clifton

James Scannella PC
Toms River

**Schalick Gressman & Associates
Chartered**
Vineland

Schantz & Hauke
Clark

Frank C Schmitt Jr
Medford

Schonbraun Sfris Sternlieb & Co
West Orange

Matthew S Schorr
Teaneck

Joseph R Schortz
Manasquan

Schuhalter Coughlin & Suozzo
Somerville

Richard J Serluco & Co
Holmdel

Manherlal Champaklal Shah
Iselin

Gerald A Shanker
West Orange

Shapiro & Weisman PA
Wall

Adrian L Shaw
Medford

Daniel J Sheeran PC
Collingswood

Singer Wolf Mongelli PA
Clifton

Sklar Lehner Lang & Power
Livingston, Newark

Stephen W Skow
Sewell

Smolin Lupin & Co PA
West Orange

Peter Snyder
Tuckerton

Sobel & Co
Livingston

Sorelle & Associates PC
Woodbury

Starr Darcy & Starr PC
Palisades Park

Benjamin M G Stein
North Haledon

Robert G Steinat
West Allenhurst

Sterling Nappen & Chavkin
Livingston

Stesner & Associates
Englishtown

Stevens Fluhr & Chismar
Neptune

Harry Stevenson
Irvington

Michael Strafford
Hasbrouck Heights

Sturcke & Associates
Upper Montclair

Tait Weller & Baker
Edison

Joseph Topolski
Maplewood

**Tracey Heun Brennan &
Company PA**
Cape May Court House, Haddonfield,
Linwood

Trien Rosenberg Felix
Rosenberg Barr & Weinberg
Morristown

Tropeano & McGrady PC
Watchung, Whitehouse Station

Trugman & Company
Morris Plains

Angelo Tsimpedes
Caldwell

Irwin R Ungerleider
Wayne

Joel Urdang
Lyndhurst

Vargo & Company
Clifton

Veltri Edwards & Co PA
Englewood Cliffs

Vitt & San Filippo
Red Bank

Wagner Sharer & Co
Marton

Walsh Mulligan & Grote PC
Upper Saddle River

Weeks DeGraw & Company PA
Fords

Weiner Associates
Bethlehem Township

M R Weiser & Co
Iselin

I Weismann Associates
Lyndhurst, Mount Arlington

M L Welsh & Company PC
Cherry Hill

Charles R Wiedman
Bordentown

Angela Robbs Williams
Maplewood

Wiss & Company
Livingston

Withum Smith & Brown
New Brunswick, Princeton, Red Bank,
Somerville, Toms River

Yeutter & Swartz PC
Mays Landing

Patrick John Zacchini
Freehold

Walter J Zawacki & Co
Wayne

Zeller Weiss & Kahn
Mountainside

Zerbo & McKiernan PC
Fairfield, Paramus

NEW MEXICO

Andrew J Alderete
Albuquerque

Arthur Andersen & Co
Albuquerque

Atkinson & Co Ltd
Albuquerque

Balkcom & Company PA
Albuquerque

Barraclough & Associates PC
Santa Fe

Bender Burnett & Co PC
Clovis, Portales

Deanna Brady
Alamogordo

Burt & Nagel
Albuquerque

William Capels Chartered
Albuquerque

Chandler & Company
Farmington

Donald G Clark PA
Española

Robert L Clark
Albuquerque

Clifton Gunderson & Co
Albuquerque

Crowley & Associates PC
Farmington

Daymon & Associates
Santa Fe

Deason Peters Stockton & Co
Roswell

Dixon Waller & Co
Raton

Emmons & Company
Albuquerque

Erickson Allen PC
Albuquerque

Everett & Flesher PC
Las Cruces

Fierro & Fierro
Las Cruces, Lovington

Lawrence W Flener
Albuquerque

Fleming Berry & Goff PA
Farmington

Fowler & Company PC
Santa Fe

Friesen Fritschy
Fritschy & Overstreet
Carlsbad

Gordon & Hale PC
Santa Fe

Nestor A Griego PA
Grants

Troy L Hays
Roswell

Henry and Ross PC
Artesia

Hinkle & Martinez PC
Albuquerque

Hoffman & Associates
Albuquerque

Johnson Miller & Co PC
Hobbs

Kirkpatrick & Company
Las Cruces

KPMG Peat Marwick
Albuquerque

Kriegel & Company Ltd
Las Cruces

Kubiak Coffman & Fidel PA
Albuquerque

Eileen DeBuse Larson
Albuquerque

Stephen E Livingston
Albuquerque

Macias and Rivera
Santa Fe

Mackie Reid & Co PA
Albuquerque

Manganaro Roberts & Crouch PC
Carlsbad

Robert L Mantz
Raton

Robert S Marquez
Albuquerque

Ralph M Marron
Albuquerque

McCarthy & Brunson PC
Albuquerque

McGee & Associates PC
Farmington

Meyners + Company
Albuquerque

Montano & Associates
Albuquerque

Morrow & Company
Deming

Gary W Muller
Albuquerque

Susan A Murashima
Santa Fe

Frank R Murillo
Albuquerque

F Charles Napier
Santa Fe

Neff & Company
Albuquerque

Roy L Nials PC
Albuquerque

Palmer & Co
Albuquerque

Richard L Patterson
Deming

Phillippi Wright & Co PC
Albuquerque

Pulakos & Alongi Ltd
Albuquerque

Ritter Barr & Company
Roswell

**Roberson Erwin Waechter &
Company PC**
Hobbs

Rogoff Diamond & Walker
Albuquerque

Benjamin F Rose III
Hobbs

Kermit K Schauer
Las Cruces

John P Simms
Albuquerque

Sloan & Company
Albuquerque

Sproles Woodward LLP
Artesia

Squire & Woodward PC
Albuquerque

Virginia M K Stanley
Albuquerque

Summers & Follingstad PC
Santa Fe

Tooley & Weaver PC
Albuquerque

Vaughn & Vaughn PC
Albuquerque

Wexler Bishop & Lees PC
Albuquerque

R B White PC
Albuquerque

Dennis B Williams
Albuquerque

Winter Accountancy PC
Taos

Ralph C Youngberg
Albuquerque

NEW YORK

**Abbott Frenyea Russell
& Coffey PC**
Plattsburgh

Abdur-Rahim Abdullah
Mt. Vernon, New York

Abrams and Company PC
Melville

Abrams & Sprung
New York

**Accounting Financial and
Tax Services PC**
Boonville

John L. Accumanno
Pleasantville

Adams & Becker PC
Huntington

Barrie Adedeji
Bronx

**Albrecht Viggiano
Zureck & Company PC**
Hauppauge

Alleyne & Company PC
New York

Ira J. Altchek
Blauvelt

**Altschuler Melvoin and
Glasser**
New York

Elliott Alwais
New York

Anchin Block & Anchin
New York

Arthur Andersen & Co
Melville, New York, Rochester

Bonifacio S. Apo
Brooklyn

Frank J. Artusa
Rockville Centre

Stanley Ashare PA
New York

Zesha Auerbach
Brooklyn

John E. Bailey
Lynbrook

Michael F. Barkan
New York

Mark Barrett
New York

Baum & Baum PC
New York

BDO Seidman
Buffalo, Mitchel Field, New York, White
Plains

Becker & Company PC
New York

Philip Beckett
Gloversville

Kathleen Ann Bemus
Bemus Point

Ragaa F. Benjamin
Valley Stream

David Berdon & Co
New York

Berenson & Company
New York

Berger Torquato & Davis
New York

Satyendra S. Bhatnagar
Queens Village

Biscotti Grassi & Co
Valley Stream

Alan H. Blecker
Suffern

Blesy & Associates
Amherst

**Blonder Seymour Shapps
Solomon & Co**
New York

Bloom and Company
Hempstead

Bollam Sheedy Torani & Co
Albany

Bonadio Insero & Co
Rochester

Clifford C Boncore
Orchard Park

James R Bonerbo
Yonkers

Thomas J Bonfiglio
Brooklyn

Borek Stockel & Marden
Melville, New York, Port Chester

George B Bosworth
Huntington Station

Brand Sonnenschine & Co
New York

Richard Brathwaite
Brooklyn

Jay A Bricke PC
New York

Briguglio Woods & Associates Inc
Oneonta, Sidney

Brinster & Bergman
Merrick

Brock Schechter & Polakoff
Buffalo, Williamsville

Samuel M Bronsky
Amherst

Raymond H Brown PC
Mount Vernon

W R Brown Co PC
New York

Charles Brucia & Co
New York

Buchbinder Tunick & Company
New York

T J Buczkowski PC
Clarence

Budd & Carioto PC
Albany

Bush & Germain PC
Syracuse

John Butler
Jamaica

T M Byxbee Company
Albany

Callaghan Nawrocki
Huntington Station

Orley George Cameron
New York

Robert B Carroll
North Tonawanda

D Carter-Weekes PC
Hauppauge

Harvey B Caspari
Wheatley Heights

Castellano Korenberg & Co PC
Westbury

Caswell & Associate
Phoenix

James B Cavole
Rockville Centre

Victoria M Cella
New Hartford

Garry T Center
Albany

Cerini & Janhsen
Nesconset

Cerullo & Co PC
New York, Tarrytown

Alan S Chalfin
New Rochelle

**Chapman Collins Agostinelli
& Shaw PC**
Rochester

Arnold C Charles
Jamaica

Adam M Charney
New York

**Chassin Levine Rosen
& Company**
Great Neck

Frank Citrin
Bayside

Cohen & Rosen PC
New York

Howard S Cohen
Massapequa

J H Cohn & Company
New York

Colabella & Company
Brooklyn

Cole Roberts & Herbert
New York

**Condon O'Meara McGinty &
Donnelly**
New York

Kevin G Conlon
Henrietta

Leon Constantin & Co
New York

Walter J Cook
Maspeth

Jon A Cooke
Westfield

S P Cooper & Company
New York

Cooper Selvin & Strassberg
Great Neck

Coopers & Lybrand
Albany, Melville, New York, Rochester,
Syracuse

Cornick Garber & Sandler
New York

Peter A Corsentino
Lynbrook

Michael E Costa
Melville

Carol Jane Cotriss
Medina

**Coughlin Foundotos Cullen
& Danowski**
Port Jefferson Station

Carl P Cronheim
New York

Daniel R Cuddy
Auburn

R Michael Culligan
Scotia

D'Alba & Donovan
Williamsville

D'Ambrozio & Co
Yonkers

D'Arcangelo & Co
Millbrook, Oneida, Poughkeepsie,
Purchase, Rome, Utica

Dalessio Millner & Leben
New York

Derrick Daley
Bronx

Davidson Fox & Company
Binghamton, North Syracuse, Syracuse

Davie Kaplan & Braverman PC
Rochester

DDK & Company
New York

DeJoy Knauf & Blood
Rochester

Deloitte & Touche
Buffalo, Jericho, New York, Rochester,
Woodbury

Dembo Freedman & Shutt PC
Albany

Demetrius & Company
New York

Joseph A DeMilia Jr
Ossining

Dermody Burke & Brown PC
Auburn, Cortland, Seneca Falls,
Syracuse, Utica

Dorothy J Desbonnet
Shelter Island Heights

Desoza & Fuoco
Ridgewood

Michael Deutchman
Garden City

Frank DeVivo
New York

Diapoules & Feinstein
Huntington Station

Dickinson & Co
Saratoga Springs

Benedict C DiVenti Jr
Massapequa

Allen M Dokovna
New York

Dopkins & Company
Buffalo

Dorfman-Robbie PC
Albany, Johnstown

Parnell F Drayton
New York

Michael R Drogin PC
Hicksville

Irving Louis Duchan
New York

Harriet L Earnest
Warwick

**Edwards Williams McManus
Ricciardelli & Coffey PC**
Glens Falls

David Ehrlich & Co
New York

Eichen & DiMeglio
Plainview

**Eichler Bergsman Belonsky
& Co**
New York

Eisenberg & Blau
New York

Eisner & Lubin
New York

Richard A Eisner & Company
New York

J D Elliott & Co PC
Buffalo

Ernst & Young
Albany, Buffalo, Melville, New York,
Syracuse, White Plains

Fabrizio Radmin Buksbaum & Co
Westbury

Fagliarone and Associates PC
Auburn, Oswego, Syracuse, Utica

Farber Blicht & Eyerman
Plainview

William M Farrell
Binghamton

Paul A Febbraro Jr PC
New York

Fecteau & Company PC
Albany

Feldman Radin & Co PC
New York

Feldman & Panzarella
Jericho

Owen J Flanagan & Co
New York

Henry M Fong
New York

Robert A Ford
Syracuse

Gerald Foreman
New York

Jack Forgash
New York

Edward W Fox PC
Glen Head

**Freed Maxick Sachs &
Murphy PC**
Buffalo

Marc B Freedman PC
New York

Friedman Alpren & Green
New York

Friedman & Friedman
Floral Park

Friedman & Moskowitz
New York

Frye Williams & Co
New York

Bernard Fuchs & Co
Woodmere

George R Funaro & Co PC
New York

**Fust Charles Chambers &
Harfosh**
Dewitt

Gabriel & Sciacca
Syosset

Ira D Ganzfried & Company
New York

J R Gardner PC
Watertown

Gassman Rebhun & Co PC
New York

Gerstein Metelka Minkow & Co
Manhasset

Geschwind Davidson & Co
Baldwin

Jeffrey A Getzel & Company PC
Woodbury

Gibiser & Gibiser PC
Bohemia

John G Gilooly
Clifton Park

Linda L Given
Schaghticoke

Terry P Glenn
Auburn

**Gobstein Weingarten &
Goldfarb**
Lake Success

Goffman & Associates
Valley Stream

Alan H Goldberg & Company
New York

Elliot H Goldberg PC
Rockville Centre

Goldman & Krinitz PC
New York

Goldstein & Ganz PC
Great Neck

**Goldstein Golub Kessler
& Company PC**
New York

**Goldstein Karlewicz &
Goldstein**
Chestnut Ridge

Steven S Goodman PC
Staten Island

Gould & Swanson PC
Buffalo, Hamburg

Terrance Grant & Company
Olean

Grant Thornton
Melville, New York

Gray Nusbaum PC
Rochester

Stanley R Greenberg
Howard Beach

Dr Guenther Grewe
Larchmont

Griggs & Davidson
Plainview

Grimaldi & Associates PC
Syracuse

**Grodsky Caporrino &
Kaufman**
Great Neck

Charles E Groppe
Thornwood

Edward R Grossman
Melville

Grossman Wolf & Company
New York

Grymin & Jaufmann PC
Pittsford

Margaret RM Guenoun
New York

Daniel J Guida PC
Central Islip, Inwood

Haft & Gluckman
New York

Edward F Hacherl
Buffalo

Terrence W Haley
Forest Hills

K Hatzistefanidis
Astoria

Hays & Company
New York

Michael J Head PC
Westfield

Hecht and Company PC
New York

Kevin M Hedley
Troy

Lawrence Heimowitz & Co PC
New York

**Held Kranzler Friedman
& Pincus**
New York

Heveron & Heveron PC
Rochester

Marcus Hilton
Bronx

Hiltzik Schneider Ehrlich & Co
Great Neck

Jagdese Hiralall PC
Freeport

Kangmin Ho
Flushing

Hoberman Miller & Co PC
New York

William H Hollenbach
Cobleskill

Holtz Rubenstein & Co
Melville

Hong & Co
New York

Paul D Horvath
Great Neck

Abraham I Horwitz
New York

Kevin D Hurtgam
Wheatfield

David H Iles
Clinton

Imowitz Koenig & Company
New York

Kenneth Irby
Flushing

Edward Isaacs & Company
New York

Israeloff Trattner & Co PC
Hauppauge, New York, Valley Stream

Ives & Sultan
Woodbury

**Jacobs Evall Hirson &
Blumenfeld**
New York

Debra Anne Jacoby
Franklin Square

David B Jaffe
Monticello

Janover Rubinroit & Company
New York, Valley Stream

Herman Johnson
Brooklyn

**Johnson Mackowiak Moore &
Myott**
Fredonia, Jamestown

Judelson Giordano & Siegel PC
Middletown

Kil S Jung
New York

Ann Kafesjian
New York

Dwarka P Kalantry
Forest Hills

Kane & Sabo
Williamsville

Kaplan & Schultz
New York

Lawrence J Kaplan
Woodmere

Karabay and Tempesta PC
New York

M A Katz PC
New York

Solomon S Kaufman PC
New York

Kaufman & Co PC
Long Island City

C William Kehn
Troy

Thomas Francis Kelley
New York

Philip C Kempisty PC
New York

Michael J Keoghan PC
Syracuse

Jeffrey T Kilburn
Glens Falls

John F Killian
Forest Hills

James Wonkyo Kim
New York

F T Klelger and Company
New York

**Kofler Levenstein Romanotto
& Co PC**
Rockville Centre

Michael M Kolinsky PC
New York

KPMG Peat Marwick
Albany, Buffalo, Long Island, New York,
Syracuse, Rochester

Kump Associates PC
Glendale

Kustal & Ferber PC
New York

Kutzin & Glazer
Melville

**Lackmeyer Blanchfield &
Kober PC**
Hauppauge

Steven F Landau
New York

Stuart G Lang PC
Valley Stream

Jeffrey T Latman & Co PC
Mitchel Field

Lazar Levine & Company
New York

Lazar DeThomasis & Co
Mineola

Kevin Keun Soo Lee
New York

Ui Jin Lee
New York

Gregory Leighton
Bronx

Paul H Lenok
New Rochelle, New York

James E Leonard
Endicott

David Edward Le Sueur
New York

Kenneth Leventhal & Company
New York

Ira A Levine
Valhalla

Levine Mandelbaum Neider Wohl
New York

Levitan & Yegidis
Middletown

Libero & Kappel
Westbury

Jack M Lieberman PC
New York

Lilling & Company
Great Neck

Linder & Linder
Massapequa

Lipner Gordon & Co
Great Neck, New York

Lipsky Goodkin & Co PC
New York

James P Lisanti
Woodhaven

Lloyd and Company PC
Jamestown

Roger H Locks
New York

Loeb & Troper
New York

Lopez Edwards Frank & Co
New York, Valley Stream

David J Lord
Dix Hills

Lucker Kennedy & Felmeden
Buffalo

Lumsden & McCormick
Buffalo, Lockport

Gregory H Lurie
Albany

Lutz Cichy Selig & Zeronda
Albany, Gloversville

James Finley Madison
Coram

Maggio & Salmin
Rochester

Eugene D Mahaney
Williamsville

Phillip J Mahar PC
Schenectady

Mahoney Cohen & Company PC
New York

Shashi Bhushan Malik
Baldwin

Ivin Mann
New York

John Mansfield
Commack

Marcum & Kliegman
Syosset

Carl S Marcus
Yorktown Heights

Margolin Winer & Evens
Garden City

Marinan & Young
New York

Markowitz Preische & Stevens PC
East Hampton

Marks Shron & Company
Great Neck

Laura R Marsh
Commack

Marshall Granger & Company PC
Mamaroneck

Martin & Martin
New York

Charles L Marvin and Company PC
Albany, Schenectady

Khozem Master
Hicksville

Alfred H Maurer Jr
Scotia

Maybruch & Co
Suffern

Thomas L McDonald
Williamsville

McGladrey & Pullen
Jericho, New York

Meaden & Moore Inc
New York

Marc Memoli
White Plains

Jay M Menachem
New York

Mendlowitz Weitsen
New York

Mengel Metzger Barr & Co
Elmira, Rochester

Phillip J Messing
White Plains

Donal A Meyers
Mount Kisco

Michael & Adest PC
New York

Miller and Company PC
New York

Miller Blakeney & Co
Hastings-on-Hudson, New York

Miller Ellin & Company
New York

Jesse W Miller Jr
Syracuse

**Milligan Muller Chambellan
& Berger**
Glen Cove, Manhasset, Medford

Millstein & Co PC
Middletown

Ben E Min
New York

**Mincone Capraro &
Centofranchi PC**
South Huntington

Mitchell Titus & Co
New York

Moore Stephens
New York

Morgenstern & Alexander
New York

Most Horowitz & Company
New York

Sheila A Mulhearn
New York

Mungillo & McGinnis PC
Avon, Batavia

Murphy O'Connor & Co
New York

Frank J Murray
Westbury

Myer Greene & Degge
New Rochelle, Pearl River

Dhanpaul Naraine
Queens Village

Toni C Nickel
West Islip

Antonio Notaris PC
New York

Raymond M Nowicki
Buffalo

Nugent & Haeussler PC
Newburgh

Nussbaum Yates & Wolpow PC
Melville

Kevin J O'Connor
Highland Mills

O'Neill & Wood
Patchogue

Jens A Olsen
New York

Henry Osman
New York

Lesley E Padmore
Brooklyn

Dennis C Palmiter
Rochester

Paneth Haber & Zimmerman
New York

Pangia & Company PC
Poughkeepsie

Pannell Kerr Forster PC
New York

Amanda Sue Parker
Perry

Pasquale & Bowers
Norwich, Syracuse

Sabato C Patrizio
Queens Village

Patrusky Mintz & Semel
Jericho, New York

Martin H Pearl & Co
New York

Jeff R Pearlman
New City, New York

Perelson Johnson & Rones PC
New York

Perl & Asch PC
Purchase

Peters & Welsh
Carle Place

Phillips Gold and Company
New York

H L Picard PC
New York

Pilotti & Company
Ardsley

Pirrone Accounting PC
Orchard Park

Arthur Place & Company PC
Albany

Plateis Pryba & Tobin PC
Albany

Poillucci & Kahan PC
Floral Park

H S Pomerantz & Company
New York

Pontbriand & Stein PC
Mount Kisco

Conway Porter PC
Buffalo

Postgate Perry Pink & Semmler
Rochester

Povol Scott & Company
Lake Success

Price Waterhouse
Buffalo, Jericho, New York, Rochester,
Syracuse

Proto & Loskey
Olean, Wellsville

Pustorino Puglisi & Co PC
New York

Putterman Rush & Shapiro
New York

Linda Rader
Buffalo

**Raich Ende Malter Lerner &
Company**
East Meadow

Raines & Fischer
New York

John Frank Raspante
Brooklyn

Rayfield & Licata PC
New York

Rebadow & Buffington PC
Amherst

Reich & Reich PC
Mineola

Reisman Schwartz & Associates
New York, Staten Island

Stanley M Renkas
Brooklyn

Mayer Rispler & Company PC
Brooklyn

**Robbins Greene Horowitz Lester
& Company**
Massapequa, New York, Newburgh

Steven Robbins
New Rochelle

Stewart W Robinson
New York

Paul C Roberts
Pleasantville

Rogoff & Company PC
New York

Romer and Company
West Seneca

Ronder Kimball and DeCicco PC
Kingston

Rose and Haar
Great Neck

Rosenberg Neuwirth & Kuchner
New York

Paul Rosenberg
New York

Seymour Rosenbluth
Riverdale

Rosenfarb & Co
New York

David C Rosenzweig PC
New York

Rotenberg & Co
Rochester

Leo H Rothstein
Hicksville

Roy Cole & Speranza
Astoria

Nicholas M Russo
Hopewell Junction

Sabino & McIntyre
Port Washington

Sallbello & Broder
New York

Salsbury and Sentz
East Greenbush

Saltzer Lassar & Company
New York

Sarinsky Josephson & Co PC
New York

Scarano & Lipton PC
Garden City

Gary G Schack
Commack

Harry Schall
New York

Irving D Schlanger
New York

Stephen R Schmitz
Rochester

**Seymour Schneidman
& Associates**
New York

Schnitzer & Kondub
Eastchester

Michael Schreiber
New York

Michael David Schulman PC
Central Valley

Schunk Wilson & Company PC
Buffalo

**Schwaeber Sloane Schulman
& Co PC**
Great Neck

Schwartz and Company
New York

Sciarabba Walker & Co
Ithaca

Seligson & Giannattasio
North White Plains

Serra & McGrath
Westbury

Naveen Shah & Co PC
Albertson

**Shanholt Glassman Hoffman
Klein & Co PC**
New York, Valley Stream

Shapiro & Bress PC
Rockville Centre

Shapiro & Goldberg PC
Mineola

Sheehan & Company PC
Brightwaters, New York

Sheft Kahn & Company
Garden City

Shulman Jacobson & Co
New York

Silberdick & Peritz
Great Neck

Silverman and Mordfin
Great Neck

Alan P Sisenwein
White Plains

Sklar Lehner Lang & Power
Livingston

Carolyn D Slawski
Islandia

Martin Smilowitz
Malverne

Clark W Smith PC
Fairport

Stephen I Soble & Co
New York

Michael J Songin
Buffalo

Richard B Soscia PC
Nanuet

Spar & Boyer
Dobbs Ferry

Sperduto Spector & Company PC
New York, Portchester

**Sperry Cuono Holgate &
Churchill PC**
Catskill, Hudson, Hunter, Lake Katrine

Staff Malkels & Ciampino PC
Albany

Starr & Company
Great Neck

Stavisky Knittle Isaacs & Dichek PC
New York

Steinberg Steckler & Picciurro PC
New York

Eric Stern PC
New York

Kive I Strickoff PC
Merrick

Michael T Studer PC
Rockville Centre

Stulmaker Kohn & Bailly
Albany

Leslie Sufrin & Company PC
New York

Michael R Sullivan PC
Mineola

C F Suppa PC
Lynbrook

Timothy J Sweeney
Cobleskill

Tabb Conigliaro & McGann PC
New York

Tait Weller & Baker
New York

Tardino & Tardino
New York

Telling & Potter PC
Lake Placid, Plattsburgh, Ticonderoga

Lisa Terry
Port Washington

Edward I Thomashow
Valley Stream

Thompson & Company PC
Brooklyn

Les S Thompson & Co
New York

J Michael Tobin
Plattsburgh

Frederick S Todman & Co
New York

Stanley Topper
Rockville Centre

**Trien Rosenberg Felix
Rosenberg Barr & Weinberg**
New York

Urbach Kahn & Werlin PC
Albany, Glens Falls, New York,
Poughkeepsie

Tilak K Vadehra
New York

**Vanacore De Benedictus
Di Giovanni & Weddell**
Newburgh

Albert M Vanasco PC
Garden City

James W Vanstrom
Falconer

Vargas & Ghigliotty PC
New City

R Sherwood Veith
Cobleskill

Vollmer & Company
Vernon

Conrad H Waldron PC
Brooklyn

Walsh Morga & Company PC
Canandaigua

Walsh Mulligan & Grote PC
Floral Park

Michael A Walter
New York

**Watson Rice Hadnott
Thompkins & Cruz PC**
New York

**Weinaug Benson Buffamante
& Whipple PC**
Jamestown, Olean

Weiner Associates
New York

Weinick Sanders & Co
New York

Kenneth M Weinstein
Tonawanda

M R Weiser & Co
New York

**Weissbarth Altman &
Michaelson**
New York, Rye

Weissman and Rudnitsky
New York

Frank P Weisz
Hauppauge

Eric L Weston
Westbury

Wheeler Wottitz & Pagan
Hawthorne

John R White
Setauket

Wiener Frushtick and Straub PC
New York

Wiggle and Company
Amherst

Wilson & Stark PC
Cohoes

Wlodinguer Erk & Chanzis
New York

Wilfred Wyler & Company PC
New York

Dennis P Wymer
Olean

Yohalem Gillman & Company
New York

Arthur Yorkes & Company
New York

Byron Zabusky
New York

D Zaidman PC
Great Neck

Zorfas & Sanders PC
New York

Zucker & Shernicoff
New York

Zucker & Zucker PC
Hicksville, New York

NORTH CAROLINA

A T Allen & Company
Raleigh

Arthur Andersen & Co
Charlotte, Greensboro, Raleigh

Austin Falls & Yandle
Charlotte, Concord

Gerald M Baggish PA
Hendersonville

James F Baker PA
Raeford

BDO Seidman
Charlotte, Greensboro, High Point

Beck Lindsey & Company
Charlotte

**Bitter Killian Cole &
Marshall PA**
Asheville

Brock Padgett & Chandler
Shallotte, Southport, Wilmington

Browne Keller & Associates PA
Kings Mountain

Buck & Lanvermeier PA
Jacksonville

Charles I Bunn Jr
Raleigh, Smithfield

Cannon & Company
Winston-Salem

Cherry Bekaert & Holland
Asheboro, Charlotte, Fayetteville,
Gastonia, Greensboro, Reidsville

Clinebelle Miller & Co PA
Raleigh

Cobb and Brown PA
Graham

Jane Woodard Cooke
Wilmington

Coopers & Lybrand
Charlotte, Raleigh

Crisp Hughes & Co
Asheville, Boone, Burnsville, Sylva

Daniel and Company
Charlotte, Winston-Salem

**Daniel Taylor Carrick and
Co PC**
Lexington, Tryon

Davenport Marvin Joyce & Co
Burlington, Greensboro, Sanford

Dellinger & Deese
Charlotte

Deloitte & Touche
Charlotte, Hickory, Raleigh, Southern
Pines, Winston-Salem

Dixon Odom & Co
Charlotte, Greensboro, High Point,
Raleigh, Rockingham, Salisbury, Sanford,
Southern Pines, Thomasville,
Winston-Salem

S Preston Douglas & Associates
Elizabethtown, Lumberton, Whiteville

Edwards & Falls
Winston-Salem

Ernst & Young
Charlotte, Greensboro, Raleigh,
Winston-Salem

Fisher & Company
Cary, Wilmington

Walter M Fulp III PA
Lexington

Georgetta H Gannon
Asheville

Garrett and Davenport PC
Durham, Raleigh

D E Gatewood and Company
Raleigh, Winston-Salem

Gatewood Hughey and Company
Winston-Salem

Gibson Crouse & Co PA
Winston-Salem

Gilliam Coble & Moser
Burlington

Gleiberman Spears & Shepherd PA
Charlotte

John Winfield Graham III
Fayetteville

Greer & Walker
Charlotte

Gregg & Company
Asheville

Rhonda L Gregory
Hertford

Hansen Johnson & Associates PA
Hendersonville

Harper Wiggins & Co
Raleigh

**Haynes Strand Henry and
Company**
Greensboro, Mount Airy

Jack A Heil
Charlotte

Hemric & Yale
North Wilkesboro

Kay Keys Herndon
Boone

H P Higgins
Winston-Salem

Travis J Hill
Clayton

Hobbs Crossley & Blacka PA
Charlotte

**Holden Moss Knott Clark
& Taylor PA**
Eden, Henderson, Oxford, Warrenton

H Alexander Holmes
Raleigh

Hunter & Hunter PA
Charlotte

Hutchins Allen & Company
Avon, Nags Head

Brent James PA
Raleigh

Jenkins Davidson Holland & Co
Hickory

Johnson & Mixon PA
Charlotte

Johnson Price & Sprinkle PA
Asheville, Marion

Jeffrey K Kerr
Charlotte

Carol L King
Asheville

KPMG Peat Marwick
Charlotte, Greensboro, Raleigh

Langdon & Company
Gamer

Lanier Whaley & Company
Wilmington

William D Largen PC
Mount Airy

Leeper Hilliard Laughlin & Kean
Greensboro

Anne Nelson Loeb
Chapel Hill

Lowdermilk Church & Eaton
Morganton

Lynch & Howard
Raleigh

James R Malton
Winston-Salem

Martinson Newton & Co
Charlotte

James Mason PC
Charlotte

McArthur & Company PA
Charlotte

McGladrey & Pullen
Charlotte, Greensboro, Greenville,
Hickory, Morehead City, New Bern,
Raleigh, Rocky Mount, Shelby,
Wilmington, Winston-Salem

McKee Accounting Services PA
Cary

Jesse J McKinney
Forest City

W Davis Milligan
Shalotte

Mills & Cavender
Wallace

Moore McIntyre and Company
Wilmington

Michael E Moore
Charlotte

Alan E Nations
Winston-Salem

Newby & Streck
Greensboro

Nunn Brashear & Company PA
Goldsboro

Alexandra Ong
Winston-Salem

Pace & Pope PA
New Bern

W Frankle Page Jr Inc
Pinehurst

Walter H Paramore Jr
New Bern

Pegram & Hunt
Charlotte

Perry & Perry
Concord

Theodore E Peterson Jr
Charlotte

Pittard Perry & Crone Inc
Ahoskie, Belhaven, Goldsboro,
Greenville, La Grange, New Bern,
Plymouth, Rockingham, Williamston,
Wilmington, Wilson

Pittman Price & Co
Fayetteville, Goldsboro, Havelock, Red
Springs

Charles Gregory Porter
Greensboro

Potter & Company PA
Concord, Monroe

Praigg & Praigg PA
Durham, Hillsborough

Price Waterhouse
Charlotte, Durham, Raleigh,
Winston-Salem

Privette & Associates
Zebulon

Reznick Fedder & Silverman PC
Charlotte

Robert C Ritch
Jacksonville

David M Robinson PC
Huntersville

Earl C Roller
Matthews

Root Wilkerson Woods & Co
Greensboro, Winston-Salem

J G Rosenfeld PC
Statesville

James A Ross III
Wilmington

Scharf Pera & Co
Charlotte

Sharrard McGee & Co PA
Greensboro, High Point

F Foster Shriner PA
Asheville

O Glenn Spell III
Chapel Hill

Stancil & Company
Raleigh

William L Stark & Co
Henderson

Still & Company
Charlotte

Strand Skees Jones & Company
Asheboro, Greensboro, Mount Airy,
Reidsville

Sykes & Company PA
Edenton, Elizabeth City

Roger M Taylor PA
Winston-Salem

Thompson Price & Co PA
Whiteville

Tinsley & Terry PA
Charlotte

Turlington and Company
Lexington

Jan S Vandiver
Kernersville

Wagner Noble & Company
Charlotte

Watts & Scobie
Raleigh

Whisnant & Co
Hickory

Morris R Wilder
Rocky Mount

**Williams Overman Pierce &
Company**
Greensboro, Raleigh

Donald W Wilson PA
Roxboro

Richard Clay Wooldridge
Greensboro

Chester D Zum Brunnen
Salisbury

NORTH DAKOTA

Charles Bailly & Company

Bismarck, Fargo

Brady Martz & Associates PC

Bismarck, Grand Forks, Minot

Gregory K Cleveland & Company

Bismarck

Drees Riskey & Vallager Ltd

Grand Forks

Elde Helmeke & Co

Bismarck, Fargo, Minot

Feldmann & Associates

Minot

Fiebiger Swanson West & Co

Fargo

Gould & Furuseth

Williston

Raynold A Hoganson

Fargo

J D & Associates Ltd

Fargo

John Power

Bismarck

H James Reiten

Petersburg

Thomas R Ribb

Dickinson

Schauer and Associates PC

Jamestown

Storhaug

Bismarck

W W Weispfenning Ltd

Devils Lake, Jamestown, LaMoure, Oakes

Widmer Roel & Co Ltd

Fargo

James J Wosepka

Beach

Zine Hoover and Voller PC

Williston

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Cincinnati

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Wadsworth

Arthur Andersen & CoCincinnati, Cleveland, Columbus,
Dayton, Toledo**Andersen Metzger & Company PC**

Warren

Anderson Vogt & Co

Warren

L David Angel

Columbus, West Jefferson

Anness Gerlach & Williams Inc

Youngstown

Arena & Harrison Inc

Columbus

S R Arner & Co

Canton

Aronowitz Chaiken & Hardesty

Cincinnati

Baden & Linden

Cleveland

Ball & Associates Inc

Solon

Barna Kowall & Company

Independence

Barnes Dennig & Co

Cincinnati

**Barnes Wendling Cook &
O'Connor Inc**

Cleveland, Elyria

Barnhouse & Barnhouse Inc

Hamilton

Battelle & Battelle

Dayton

Berge & Company

Cincinnati

Berkman Stafman & Company

Cleveland, Warren

Bernhardt & Associates Inc

Cincinnati

Bick Fredman & Co

Cleveland, Columbus

Billhimer Humpal & Jones Co

Medina

Bleckner & Company

Toledo

William E Bletso

Youngstown

Bolon Hart & Buehler Inc

Columbus

Sam E Brackman Jr

Jackson

Brady Ware & Schoenfeld Inc

Dayton

James A Brickweg

West Worthington

Brickweg & Griffiths Inc

Cincinnati

Bruner Cox

Akron, Canton

Buckingham & Associates Inc

Findlay

Burke & Co

Cincinnati

Louis Buschle & Associates Inc

Cincinnati

Canter Garland & Schellhorn Inc

Girard

Card Palmer Sibbison & Co

Cleveland, Westlake

M E Carrocce and Company

Boardman

M V Casper & Co

Canton

Ciulla Stephens & Co

Parma Heights

Ciuni & Panichi Inc

Beachwood, Columbus

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Cincinnati, Columbus, Dayton,
Middletown, Springfield

Clifton Gunderson & Co
Cleveland

J D Cloud & Co
Cincinnati

Cohen & Company
Akron, Cleveland, Lorain County,
Youngstown

Collins Company
Wadsworth

Condit & Associates
Westerville

Cook and Samsa
Wooster

Coopers & Lybrand
Akron, Cincinnati, Cleveland, Columbus,
Dayton

Corbets & Associates Inc
Solon

Crowe Chizek & Co
Columbus

Davis & Company Inc
Parma Heights

Joseph Decosimo and Company
Cincinnati

Craig George Dekany
Toledo

Deloitte & Touche
Akron, Cincinnati, Cleveland, Columbus,
Dayton, Toledo

John E Dexter Jr
Dayton

John F Dickey & Co
Fairfield

Dilley & Moore Inc
Cambridge

Dohner Louis & Stephens Inc
Dayton

D L Donohoo & Co
Batavia

Donovan Donohoo Jr and Company
Milford

Dull Ault Henderson & Co
Celina, Greenville

David C Dye
Mechanicsburg

Economou & Flood PC
West Chester

Ernst & Young
Akron, Canton, Cincinnati, Cleveland,
Columbus, Dayton, Toledo

E S Evans and Company
Lima

Financial Consulting Associates
Holland

Flagel Huber Flagel & Co
Cincinnati, Dayton

Foxx & Company
Cincinnati

Frank Seringer & Chaney Inc
Amherst, Ashland, Galion, Wooster

Frauenthal & Associates Co
Cleveland

A S Fricano & Co
East Liverpool, East Palestine, Salem

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Rocky River

Gans Riddle and Associates Inc
Dayton

Gates Kitze & Co Inc
Dayton

Goffena & Baker
Hamilton

Gomersall & Chester
Westlake

Gorsek & Co
Medina

Grant Thornton
Cincinnati, Cleveland

Robert H Gray Inc
Rocky River

Grear & Company
Cincinnati

Greene & Wallace Inc
Columbus

Groner Boyle & Quillin
Columbus

Guillermo C Guinigundo
Fairfield

R J Hagan & Associates Inc
Columbus

Hall Kistler & Company
Canton

D L Hausman & Co
Beachwood

Hausser + Taylor
Canton, Cleveland, Columbus, Elyria

Helber Green & Company
Independence

Heinick Apple & Co
Akron

Heiser & Jesko
Willoughby

Renee Kehres Heitkamp
Diamond

Douglas L Henness
Tipp City

Hill Barth & King Inc
Alliance, Boardman, Salem, Warren,
Youngstown

Hobe & Lucas
Independence

Holcowitz & Holcowitz
Pepper Pike

Holbrook Manter Nichols & Rogers
Columbus, Marion, Marysville

Holt Hendel & Associates
Toledo

Howard & Nunn Inc
Cincinnati

Howard Wershbale & Co
Cleveland

James Philip Huneke
Cincinnati

Jennifer S Hunter
London

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Columbus

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Cincinnati

Alan V Januzzi
Lorain

Kevin Johnson & Associates Inc
Independence

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Cincinnati

Karns Umbach & Reimer Inc
Hamilton

Knox and Knox
Orrville

Sue E Kockentiet
Columbus

Kopperman & Wolf Co
Cleveland

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Akron, Canton, Cincinnati, Cleveland,
Columbus, Dayton, Toledo

Krouse Kern & Co Inc
Bryan, Swanton

Landaker Kramer & Sagona Inc
Westerville

Kenneth Leventhal & Company
Columbus

Deborah H Levy
Columbus

Lewandowski Zalick & Company
Cleveland, Medina

James Carl Lewis
Hamilton

Bradley E Limbert
Lewisburg

Long & Wilson Inc
Wooster

Donald E Long
Cleveland

**Longanbach Giusti &
Associates Inc**
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Gary R Longbottom
Tallmadge

**Lublin Sussman Rosenberg
and Damrauer**

Toledo

Lytkowski & Pease Inc

Cleveland

Mahle Wack Zaldain & Co

Miamisburg

Maltz & Weinstein Co

Cleveland

Malloy-McFall Consulting

Hudson

Peter E Mapes

Youngstown

Martinelli & Company

Columbus

Owen E McCafferty Inc

North Olmsted

McCrate Delaet & Co

Celina, Sidney

McCurdy & Associates Inc

Westlake

McIntosh & Company Inc

Mentor

McLain Hill Rugg & Associates Inc

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Zanesville

McManamon Gilbert & Doeringer

Rocky River

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Mellott & Mellott

Cincinnati

Mesarvey Russell & Co

Columbus, Springfield

Messmer & Associates

Cincinnati

Larry K Middleton

Batavia

Murray Mika Inc

Galena

James W Minnery

Independence

Gary Mitro

Cincinnati

Modle & Associates

Canton

Teffan L Moler Inc

Dayton

Monnier & Co

Sidney

William B Morand

Loveland

Bonnie E Morris

Columbus

Murphy Kontras Brickey & Co

Dublin

Nachtrab Cousino O'Neil

Treuhart & Co
Dublin, Sylvania

James T Nash

McConnelsville

Nickles Zorn & Assoc Inc

Sandusky

Norman Jones Enlow & Co

Dublin, Lancaster, Reynoldsburg,
Zanesville

Robert P O'Hanlon

Grove City

Oles Kirch & Associates

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Packer Thomas & Co

Cleveland, Youngstown, Warren

John C Patterson & Company

Troy

Pecsok Rea & Demarchi

Cleveland

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Mentor

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Beachwood

Pouss Mains & Co

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Price Waterhouse

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Springdale, Toledo

Prijatelj & Koss
Willoughby Hills

Pry CPA Services Inc
Findlay

Rea & Associates Inc
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Medina, Millersburg, New Philadelphia

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Portsmouth

Chester M Rhoades
Kettering

Farald L Riegel & Co Inc
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Cincinnati

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Oneson & Co**
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Cincinnati

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Cleveland

Schneider Downs & Co Inc
Columbus

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Canfield

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Lakewood

Lewis Shane
Cincinnati

Sheridan Barton Vasko & Co
Columbus

Scott S Shields
Akron

Shoemaker Gaffney & Company
Cincinnati

Shriver & Co PSC
Cincinnati

Robert L Sicking & Co
Cincinnati

Skoda Minotti Reeves & Co Inc
Mayfield Village

Joseph A Smith & Co Inc
Cincinnati

Smith Payne & Co
Norwalk, Sandusky

S R Snodgrass A C
Ashtabula, Mentor

Spaeth & Batterberry
Cincinnati

Jim L Spreng Associates
Canton

Bryan William Stephens
Cincinnati

Jeffrey D Stewart & Co
Cincinnati

Steyer & Co
Defiance

Steyer Huber & Associates
Archbold, Defiance, Van Wert

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Dayton

Strausbaugh & Wetzel Inc
Columbus

Sturcke & Associates
Cincinnati

Sussman & Associates Inc
Wadsworth

Sustin Bartel & Co
Cleveland

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Bexley

Swallen Lawhun & Co
Akron, Canton, Massillon

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Cincinnati

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North Royalton

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Cleveland

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Associates**
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Cincinnati

William Vaughan Company
Maumee

Charles P Vonderhaar
Cincinnati

Von Lehman & Company
Cincinnati

Walthall and Drake
Cleveland

David C Washburn
Columbus

**Watson Rice Hadnott
Thompkins & Cruz PC**
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Weber & Company
Sylvania

Paul Weiner & Associates
Cleveland

Whalen and Company
Columbus

Wilson Shannon & Snow Inc
Newark

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Lipkin & Company**
Akron

Wright Richardson & Co Inc
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Yuskewich CPA Group
Columbus

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Norman, Oklahoma City, Tulsa

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Clinton

Atherton & Soucek

Tulsa

Baird Kurtz & Dobson

Enid, Tulsa

Randy Douglas Blankinship

Oklahoma City

Blubaugh & Campbell Inc

Altus, Enid

James Donald Brawner

Tulsa

Briscoe Robinson Co

Tulsa

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Stillwater**Cochran & Associates Inc**

Shawnee

Cole & Reed PC

Oklahoma City

Collins Butler & Co

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Coopers & Lybrand

Oklahoma City, Tulsa

Cross and Robinson APC

Tulsa

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Stillwater

Deloitte & Touche

Oklahoma City, Tulsa

Charles D Dennis

Tulsa

Michael W Dickinson Inc

Ardmore

Glenn Elliott & Associates Inc

Tulsa

Elliott Bailey & Amon

Tulsa

Elmer and Associates Inc

Edmond

Emmons & Hartog

Tulsa

Engelbach Roberts & Co

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Bixby

Ernst & Young

Oklahoma City, Tulsa

James P Feigel

Tulsa

Finley & Cook

Shawnee

Patricia B Flinn

Norman

Grant Thornton

Oklahoma City

Gray & Company PC

Norman

Gray & Northcutt Inc

Oklahoma City

Greenwell & Hall Inc

Oklahoma City

Guest & Company PC

Tulsa

Hale and Meier Inc

Oklahoma City

Hammert Bolka & Mikysa

Oklahoma City

Heatherington & Fields

Tulsa

Horne & Company PC

Ada, Seminole

Hulme Rahhal & Co Inc

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Bartlesville

Kennedy and Coe
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Oklahoma City, Tulsa

Jay E Lee
Atoka

Luton & Co
Oklahoma City

Magee Rausch & Shelton
Tulsa

Larry Martin
Purcell

Mayberry & Co
Sapulpa

Lyle McGowan
Tulsa

Nancy M McIntosh Inc
Eufaula

Bill Mitts Inc
Oklahoma City

David W Morley PC
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Marvin Morse Inc
Tulsa

Murrell Hall McIntosh & Co PC
Moore, Norman, Oklahoma City

Muskrat & Duncan Inc
Broken Arrow

Naifeh Weikel & Rouse
Tulsa

Olson & Potter
Oklahoma City

Price Bednar
Bartlesville, Oklahoma City, Tulsa

Price Waterhouse
Oklahoma City

**Randall Brownlee Donehue
& Co PC**
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Eugene P Reding Inc
Ardmore

Regier Carr & Monroe
Tulsa

J Kristen Reich
Oklahoma City

Harold L Russell
Oklahoma City

Stephen H Sanders Inc
Shawnee, Tulsa

Sartain Fischbein & Co
Tulsa

Stanfield & O'Dell PC
Lawton, Tulsa

Frank P Stephens
Wagoner

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Moore Whipple & Dugan Inc**
Bartlesville, Tulsa

Sullivan & Associates Inc
Tulsa

Talbot & Company PC
Oklahoma City

David O Tate
Mangum

Thomas & Company Inc
Tulsa

Tullius Taylor Sartain & Sartain
Tulsa

Charles Turney
Duncan

Earl Walters
Tulsa

Wilson Knoles & Associates Inc
Tulsa

Kimberly Jo Wilson
Enid

Wilson Resources Inc
Tulsa

Wyatt & Company Inc
Tulsa

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Alten Sakai & Company

Portland

Arthur Andersen & Co

Portland

Barnett Dennis & Moro

Hermiston

Beemer Johnson Smith & Co

Portland

Kathleen L Bernards

Mc Minnville

Bingham and Bingham

Baker

Blumhagen & Co PC

Portland

Boldt Carlisle & Smith

Salem, Stayton

Bottaini Gallucci &**O'Hanlon PC**

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Richard W Brewster

Medford

John S Burles

Coos Bay

J Ellen Burson

Beaverton

Butcher Shook & Associates PC

Portland

R Thomas Butler

Ontario

Byers Neumayer & Bradford PC

The Dalles

David Christensen

Portland

Lisa Sclan Cooper

Ashland

Coopers & Lybrand

Eugene, Portland

Jerry J Davis PC

Gresham

DeLap White & Raish

Lake Oswego

Deloitte & Touche

Portland

DiLorenzo Hess & Company PC

Beaverton

Donaca Battleson Kerkoch & Co

Bend

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Eugene

James A Elliott

Lake Oswego

Erickson & Irvine

Portland

Eveson Snyder Lincoln**Seydel & Lewis**

La Grande

Faler Grove & Mueller PC

Albany, Salem

Fellner & Kuhn PC

Portland

Ford Black & Co PC

Portland

Geffen Mesher & Company PC

Portland

Gerald V Gerritz Jr

Portland

Brent F Goodfellow PC

Beaverton

Grant Thornton

Portland

Green & Green

Pendleton

Guyer Lindley & Bailey PC

Baker City

Richard C Hall

Portland

Jess A Hamby

Hillsboro

John H Hancock

Salem

Steven E Hanscam
Sweet Home

Hansen Hunter & Kibbee PC
Portland

Jeffrey Michael Harding
Lebanon

Heaton & Company PC
Forest Grove

Jaan Heinsoo
Salem

Richard M Hendrick PC
Corvallis

James E Houle
Pendleton

A E Hudspeth & Company PC
Portland

Isler & Co
Eugene, Klamath Falls, Medford, Portland

Ivey Jacobson & Stone
Lake Oswego

Jones & Company PC
Portland

Jones & Roth PC
Eugene, Forest Grove, Hillsboro,
Springfield

Kate L Jones
Eugene

Ray Jordan
Portland

Kernutt Stokes Brandt & Co
Eugene

Kohnen Larson and Company PC
Eugene

Kosmatka Donnelly & Co
Medford

KPMG Peat Marwick
Portland

Kenneth Kuhns & Co
Salem

Lang Cohen Rosenblum & Co
Portland

Richard W Little Jr PC
Redmond

Maginnis & Carey
Portland

Joseph F Markunas
Portland

Marshall and Storms
Albany

**McDonald/Jacobs/Marks/Johnson
& Co PC**
Portland

Dennis W McKenna
Bend

John I Mickelsen
Portland

Morrison Fife & Jenson
Pendleton

Moss Adams
Beaverton, Eugene, Portland

Gary A Moss
Philomath

Napier and Company
Tigard

Nelson Harrigan Fladwood & Co
Bend, Madras, Redmond

Neuner & Davidson
Roseburg

Dennis W Newberry
Grants Pass

Nichol Hoots Weyant & Baker PC
Salem

Niemi Holland & Scott
Forest Grove

Nixon Abbey & Company PC
Sherwood

O'Donnell & Associates PC
Portland

Oster Professional Group PC
Burns, John Day

Joseph W Pai
Portland

Paul & Company PC
Portland

Perkins & Company PC
Portland

Perrin McMillan and Miller
Portland

Donald L Phillips
Salem

Michael L Piels
Medford

Janice S Poehner PC
Ashland

Price Koontz & Davies PC
Albany

Price Waterhouse
Portland

Flaviano D Reyes
Milwaukie

Curtis Robertson
Medford

Larry D Rogers
Medford

Rooper Onstott & Broehl PC
The Dalles

Richard B Running PC
Albany

Russell PC
Eugene

Ruth & Spires
Klamath Falls

Scribner & Scribner
Portland

James R Siddle
Junction City

Nancy L Sikora
Roseburg

Solin & Associates PC
Eugene

Teresa J Spada
Portland

Gary D Stapleton
Portland

Allen D Sterton
Medford

Stover Neyhart & Co PC
Corvallis

Symonds Evans & Larson
Portland

Tullis Grigg & Hytrek PC
Ontario

Venne & Company
Portland

Julle Want
Newberg

George R Weber PC
Portland

Leslie Whitworth
Portland

Yergen and Meyer
Astoria, Coos Bay, Eugene, Medford,
Pendleton, Portland

Zirkle Long & Trigueiro
Eugene

PENNSYLVANIA

Phillip L Abramowicz
Blue Bell

**Albright Crumbacker Harrell
& Moul**
York

Robert M Allen
Philadelphia

Alpern Rosenthal & Company
Pittsburgh

Arthur Andersen & Co
Lancaster, Philadelphia, Pittsburgh

Asher & Company Ltd
Philadelphia

Aungst & Co
Lebanon

R D Baca & Associates
Philadelphia, Yardley

Michael A Barbetti & Company
Dunmore

Barnes Saly & Co
Johnstown

Stockton Bates & Company
Lancaster, Philadelphia

Joseph D Battaglini PC
Radnor

Baum Smith & Clemens
Lansdale, Souderton

BDO Seidman
Philadelphia

Beard & Company Inc
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Witter & Roland PC**
Souderton

Bertz & Co
Lancaster

Beucler Kelly & Irwin Ltd
Wayne

Michael R Bingeman
Lititz

Black Bashor & Porsch
Sharon

Blatt & Del Ciello
Holland

Nancy Clewell Bogert
Allentown

Boyer & Ritter
Camp Hill, Carlisle, Chambersburg,
Harrisburg, Lewistown

Boylston Patrizio & Co
West Chester

Brinker Simpson & Nicasro
Drexel Hill

David G Brown
Montgomeryville

**Brown Schultz Snyder Mutzel
& Plesic**
Harrisburg, Lancaster

Brown Schwab Bergquist & Co
Erie

Buckler & McKenney
Monroeville

Buckno Lisicky & Company PC
Allentown, Bethlehem

Burton & Browse
Doylestown, Newtown

Buseck Barger Bleil & Co Inc
Erie

Bush Levin & Tecosky
Huntingdon Valley

Callaghan & Kolenda PC
Newtown

Cantor & Johnston PC
Bensalem

Cappelletti Shoemaker & Co PC
Pottstown

Carbis Walker & Associates
Butler, Franklin, Grove City, Meadville,
New Castle, Pittsburgh

Carson & Co
Sewickley

Caruso & Caruso PC
Valencia

Cavalari McHale Matlowski & Co
Wilkes-Barre

James F Cawley
Indiana

Clarke Nicolini & Associates Ltd
West Chester

Coates Way & Anderson
Bradford, Warren

Cogen Sklar Levick
Bala-Cynwyd

William Phillip Coger
Jenkintown

Cohen & Company
Maple Glen

J L Cohen & Associates Ltd
Stroudsburg

Morris J Cohen & Co PC
Philadelphia

Robert Cohen
Huntingdon Valley

Coleman Schaney & Co
Erie

**Coles Dietz Mustaro &
Thomas PC**
Media

**Concannon Gallagher Miller
& Company PC**
Allentown, Reading

Coopers & Lybrand
Harrisburg, Philadelphia, Pittsburgh,
Wayne

Cottrill & Associates PC
Bridgewater

Critchfield & Associates
Pittsburgh

James K Critchlow
Pittsburgh

Croft Bilker & Drozd PC
Exton

Michael C Cunningham
Carbondale

Cypher & Cypher
Canonsburg

Anthony T D'Aquila Jr
Willow Grove

Decarlo Management Partners
Pittsburgh

Deegan & Associates Ltd
Malvern

Shu-Kuai De Loach
Lansdale

Deloitte & Touche
Allentown, Philadelphia, Pittsburgh

Deluzio Deluzio & Teems
Jeannette

Samuel J De Salvo
Wilkes-Barre

Detweiler Hershey & Associates
Brownstown, Souderton

Diamond Wasserman & Liss PC
Langhorne

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DeDionisio**
Erie

Dorwart Andrew and Company
Lancaster

Daniel F Doster Jr
Lancaster

Dreslin and Company Inc
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John T Durkin & Co
Hatboro

Eckersley & Eckersley PC
Scranton, Waverly

Edwards Leap & Sauer
Pittsburgh

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Rudman Ltd**
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Endy Canum Morgan & Company
Blue Bell

A G Epstein Company
Jenkintown

Ernst & Young
Erie, Harrisburg, Philadelphia, Pittsburgh,

Reading

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Malvern

Bernard A Fagnani
Archbald

Anthony Gerard Fanty
Springfield

Richard M Farley
Towanda

Henry W Farnum
Gladwyne

Farrell & Company
Honesdale

Joseph P Fedeli
State College

Fegley & Associates PC
Plymouth Meeting, Tamaqua

Felty & Co
Elizabethtown, Red Lion

Ferraro Krebs & McMurtry PC
Pittsburgh

Fishbeln & Company PC
Elkins Park

Fisher Clark & Lauer
Selingsgrove

Harris E Fox & Co PC
Philadelphia

Charles W Frame III
Chambersburg

Alan Cargill France
Whitehall

Frazier Sandzimier & Company
Uniontown

Friedlander Dunn & Company
Horsham

Friedline Pipon & Co
Somerset

Thomas Gaitens & Co PC
Pittsburgh

Gazonas Kappeler & Co PC
Drexel Hill

Thomas A Geisler & Co PC
Pittsburgh

Giordano & Associates
Boothwyn

Gleason & Associates
Pittsburgh

**Glickman Berkovitz
Levinson & Weiner PC**
Fort Washington

Goff Backa & Company PC
Pittsburgh

Goldenberg/Rosenthal
Jenkintown

S D Goldfine & Company
Wayne

W N Goodman & Co Inc
Easton

Gorzynski Felix & Gloekler PC
Erie, North East

Grant Thornton
Philadelphia, Pittsburgh

Graper & Associates Inc
Tarentum

Lindsey C Greenberg
Newtown Square

Gross Kreger & Passio
Philadelphia

Grossman Yanak & Ford
Pittsburgh

Habenicht & Novak
Butler

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Company**
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Haines & Company
Warren

Hall-Mihalos & Co
Wilkes-Barre

J R Hanna & Co PC
Rosemont

Hanson & Co PC
Pittsburgh

Thomas Havey & Co
Bala Cynwyd

Sydney Heisler
Pittsburgh

Heller Etskovitz & Casterline
Norristown

Herbein + Company Inc
Pittsburgh, Reading

Hess & Marino
Altoona

Hilger Flick & Co
Philadelphia, Valley Forge

Hill Barth & King Inc
Greenville, Meadville, New Castle,
Sharon, Wexford

R D Hoag and Associates APC
Pittsburgh

Hoffman & Co
Ardmore

RC Holsinger Associates PC
Pittsburgh

Walter Hopkins & Company
Clearfield, Philipsburg

Horovitz Rudoy & Roteman
Pittsburgh

Howe Keller & Company PC
Philadelphia

Hoyt Devine & Company Ltd
Berwyn

Jarrett Stokes & Co
Indiana

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& Consulting**
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Edward R Jenkins
Glen Rock

Thomas L Johnston Jr
New Castle

Paul G Joyce
Warminster

Kania & Sharpe
Uniontown

Kaplan Sipos & Associates
Pittsburgh

N H Keltz Ltd
Jenkintown

James J Kelly
Havertown

Daniel Kenia PC
Tunkhannock

Kerschner Homa Misero & Co PC
Allentown

KimmeL Lorah & Associates
Lansdale, Norristown

Bryan S Kisiel
Connellsville

Klatzkin and Company
Langhorne

David E Klein
Philadelphia

Theodore R Kobrin
Harrisburg

**Kochenour Earnest
Smyser & Burg**
York

Leonard M Kokkila
Moon Township

Kothare & Associates PC
Skippack

KPMG Peat Marwick
Allentown, Harrisburg, Lancaster,
Philadelphia, Pittsburgh, State College,
Valley Forge

Arthur N Krauss
Langhorne

Kreischer Miller & Co
Horsham

Kronick Kalada Berdy & Co PC
Hazelton, Scranton, Stroudsburg,
Wilkes-Barre

Amos G Kunkle
Bethlehem

Kuntz Leshner Siegrist & Martini
Lancaster, Wyomissing

Kurtz McNaney & Co
Harrisburg, Wyomissing

Landsburg Platt & Flax
Philadelphia

Lapensohn & Associates PC
Philadelphia

Lawrence Mazzoni and Company
Mount Pocono, Wilkes-Barre

Warren E Lemley Jr
Washington

Lentz & Hackett
Camp Hill

Simon Lever & Company
Lancaster

Ellis L Levin
Philadelphia

G W Lewis & Associates PC
Harrisburg

Eugene Lizenbaum
Philadelphia

Lutz & Lutz PC
Frazer

Lyons and Company
Elkins Park

Mac Alpine Carl & Co
Philadelphia

MacDade Abbott & Co
Paoli

Mack Clay and Bernard
Indiana, Norristown

Keith Madow
Norristown

Mark A Magliente
Phoenixville

Maillie Falconiero & Company
Oaks, Pottstown, West Chester

**Mantas Ohliger McGary &
Quinn PC**
King of Prussia

H R Margolis Company
Bala-Cynwyd

Margolis & Company PC
Philadelphia

Martin & Martin
Hawley

Maschal Hadden & Mann PC
Lansdale, Quakertown

John D Mathews
Willow Grove

Mathieson Altken Jemison
Plymouth Meeting

May & Company
Oil City

Max S Mayer & Co PC
Bala-Cynwyd

McCall and Company
Allison Park

McCrary & McDowell
Pittsburgh

McCullough & Company PC
Newtown Square

McGill Power Bell & Company
Grove City, Hermitage, Meadville

Karen T McGowan
Churchville

Keith Alan McGuigan
Red Lion

McKeever Varga & Associates
Pittsburgh

McKonly & Asbury
Camp Hill

McLaughlin & Courson
Pittsburgh

Mercadante and Company PC
Conway

Joseph W Messersmith
Harrisburg

Miciak & Co PC
Trevose

Miller & Co
Hanover, York

Miller and Miller
Lititz

Miller Tate & Co
Philadelphia

Richard R Mills
Johnstown

Jonathan S Minnich
York

Mitchell Titus & Co
Philadelphia

David G Momeyer
Murrysville

Monahan & Monahan
Erie

Murphy & Schaeffer
Erie

David Musko
Philadelphia

Michael Nadley Co
Philadelphia

Harry Ness & Company
Gettysburg, Hanover, York

Sarah C Nickel
Indianola

Niessen Dunlap & Pritchard PC
Colmar

O'Connell & Company
Jenkintown

O'Connor Greenblatt & Company
Sewickley

Pagani & Wylam
West Chester

**Parente Randolph Orlando
Carey and Associates**
Allentown, Bloomsburg, Hazleton, Media,
Philadelphia, Pittsburgh, Scranton,
Stroudsburg, Wilkes-Barre, Williamsport

Hee Jung Park & Co
Philadelphia

Pennypacker & Zeigler PC
Wellsboro

Stuart H Perilman PC
Pittsburgh

Louis Plung & Co
Pittsburgh

Chris A Pogozeleski PC
McKees Rocks

Joseph P Possenti
Media

George Frederick Pott Jr
Pittsburgh

Presogna Paulding & Co PC
Erie

Steven Pressman & Company
Hatboro

Price Waterhouse
Philadelphia, Pittsburgh

Rager Lehman Myers & Houck PC
Gettysburg, Hanover

Rainer & Company PC
Newtown Square

Donald J Reddinger
Pittsburgh

Reinsel & Company
Wyomissing

Renzi Bernardi Suarez & Co PA
Philadelphia

Robert F Richter
Newtown Square

Ritchey Ritchey & Koontz
Bedford

Romeo & Chiaverelli
Philadelphia

Ross Buehler Falk & Company
Lancaster

Henry Rossi & Co
Monroeville

Rudney Solomon Notis & Cohen
Rosemont

Rudolph Palitz
Plymouth Meeting

Diane Schwartzman Samuels
New Castle

Sanville & Company
Abington

Robert F Savolskis
Grove City

Savran Benson and Company
Ardmore

Sylvester Scaletta II
Johnstown

Scarano Thomson & Ryan
Murrysville

Schalleur & Company
Lansdale

Schiffman-Hughes Brown
Blue Bell

Schmeltzer Master & Gorsky PC
Wyncote

Schneider Downs & Co Inc
Pittsburgh

**Seligman Friedman and
Company**
Camp Hill, Lancaster, York

Shaffer & Associates
Allentown

James J Shanahan
Greensburg

Sharkey Piccirillo & Company
Du Bois

Michael H Sharp & Associates
Bensalem

Shaw Fonzo & Company PC
Stroudsburg

Orris W Sheldon PC
Warren

John S Shillingsford
Camp Hill

Shotz Miller & Glusman PC
Philadelphia

Shubert Goodman and Huttner PC
Jenkintown

Siana Carr & O'Connor
Paoli

Simonson Lipschutz & Fogel PC
Philadelphia

D G Sisterson & Co
Pittsburgh

Smart Smith & Fesnak PC
Horsham, Paoli

David A Smith
Punxsutawney

Smith Elliott Kearns & Company
Carlisle, Chambersburg, Hanover,
Waynesboro

S R Snodgrass AC
Beaver Falls, Pittsburgh, Steubenville,
Wexford

Robert M Snyder and Associates
Chambersburg

Carol J Sowers
Allentown

St Clair & Easton PC
Philadelphia

Stambaugh Dorgan & Co Inc
Gettysburg, Hanover, Shrewsbury, York

Lewis M Steele Jr
Pittsburgh

Reva B Steinberg
Philadelphia

David A Stortz & Associates
Emmaus

Edward J Straley
Shippensburg

Charles L Strausbaugh
Waynesboro

David L Strunk
Boyetown

Sullivan Booz & Co PC
Quakertown

Elizabeth J Swainston
New Kingstown

Tait Weller & Baker
Philadelphia

Taricani Associates
State College

Peter Lewis Tashman
Langhorne

Terry & Stephenson PC
Pittsburgh

**The David Kunsman
Corporation Inc**
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Thompson & Company
Bryn Mawr, Towanda

Thompson Dugan
Coraopolis

Thomson Tomsey & Co
Latrobe

Tome & Co
Pittsburgh

R E Tonkinson
Wyndmoor

Trout Ebersole and Groff
Lancaster

Urish Popeck & Co
Pittsburgh, Washington

Wade & Santora
Kennett Square

Wagner Sharer & Co
Malvern

Leon R Walter
New Cumberland

Stanley T Waskiewicz
Wayne

Aaron Weinstein
Yardley

Weiss Freedman & Strouss PC
Jenkintown

M L Welsh & Company PC
Philadelphia

Thomas C Wetzel
Mechanicsburg

J H Williams Co
Kingston

Winkelblech & Foster
Hawley

R Wm Wire Associates PC
Camp Hill

Withum Smith & Brown
Langhorne

Woodworth & Co PC
Newtown Square

Woolard Krajnik & Company
Exton, Lansdale

Yannuzzi Spence and Company PC
Wexford

Young Oakes Brown & Company PC
Altoona

Zelenkofske Axelrod & Co Ltd
Harrisburg, Jenkintown, Pittsburgh

Zuber & Company
Reading

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Arthur Andersen & Co

Hato Rey, San Juan

Bernardo Bravo Acosta

San Juan

Candelario and Tassi PC

San Juan

Cardona Irizarry & Co

San Juan

Diego Chevere & Co

Guaynabo

Luis E Cintron & Co

San Juan

Coopers & Lybrand

San Juan

Deloitte & Touche

Hato Rey, Ponce, San Juan

Diego Perdomo & Company

San Juan

Ernst & Young

Hato Rey

**Falcon Sanchez Aquino
& Associates**

Bayamon

Fuentes-Fernandez & Company

Hato Rey

Providencia Iglesias

San Juan

KPMG Peat Marwick

San Juan

Lopez Alejandro & Co

San Juan

Price Waterhouse

San Juan

Rivera-Rodriguez & Co

Hato Rey

Luis Rodriguez Rivas & Co

San Juan

Benjamin Rosario Cristobal

Rio Piedras

Jose E Rosario & Co

San Juan

Torres Llompарт Sanchez

Flores & Co

Rio Piedras

William Torres Torres & Co

Carolina

Valdes Garcia & Marin

San Juan

Velez Semprit Nieves & Co

Hato Rey

Vila Del Corral & Company

San Juan

RHODE ISLAND**Ronald W Anderson**

Wakefield

Cindi L Booth

Portsmouth

Casten Victor & Company

Middletown

Cayer Prescott Associates Inc

Providence

Cottrill DiOrio & Associates

East Greenwich

Paul Damiano PC

Lincoln

Damiano & Company

Providence

Donald A Dennis Associates

East Greenwich

Dittmar & McNeil

Warwick

Ernst & Young

Providence

Finkel DiSanto Fine & Co

Providence

Robert R Fournier

Woonsocket

Gaines Vollucci & Co Ltd

Warwick

Goluses & Company

Providence

Gorman & Ferolito Inc

Cranston

Michael A Grande

Warwick

Kahn Litwin & Co Ltd

Providence

Klellszak Eggert & Company

Providence

KPMG Peat Marwick

Middleton, Providence

Marlo La Prova

North Providence

Louann Lawrence

Portsmouth

**Lefkowitz Garfinkel Champ
& DeRienzo PC**

Providence

Loescher Rose & Co

Providence

Margaret M Lussier

Warwick

Mardo Lachapelle & Co Inc

Providence

Henry J Michalenka

Lincoln

Monti

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Warwick

Orlando & Company PC

Providence

Larry B Parness

Providence

Piccerelli Gilstein & Co

Providence

Pielech & Pielech PC

East Providence

Price Waterhouse

Providence

Ronald J Rodrigues

East Providence

Rooney Plotkin & Willey

Newport, Providence

Sansiveri Ryan Sullivan & Co

Newport, Providence, Westerly

Sisto & Co

Providence

Sparrow Johnson & Ursillo Inc

Providence

Roger A Spina Jr

Cranston

Sullivan & Company Inc

Providence

Suls Westgate & Parente
Providence

Syner Cavallaro & Co Inc
Cranston

Michael W Tripp
East Providence

Ward Fisher & Company
Providence

SAIPAN

Deloitte & Touche

Saipan

Ernst & Young

Saipan

KPMG Peat Marwick Micronesia PC

Saipan

SOUTH CAROLINA

Bernard N Ackerman PA
Rock Hill

Arthur Andersen & Co
Columbia

Arnold Costigan & Company
Aiken

Gary W Ballowe
Columbia

**Bates Lindsay Kinard Diez
& Evans**
Myrtle Beach, Pawleys Island

Benson Bultman King & Palmer
Sumter

Charles E Boggs
Lancaster

**Brigman Holcomb Weeks &
Co PA**
Greenville, Walhalla

Brittingham Dial & Jeffcoat
West Columbia

Burch Oxner Seale Co PA
Florence

Burkett Burkett & Burkett PA
Cayce-West Columbia, Rock Hill

Edward A Bush
Hilton Head Island

Camp Moring Wise & Cannon
Columbia

**Carpenter Faulkner and
Thompson PA**
Rock Hill

**Carswell Cantey Burch and
Associates**
Camden

Chellis Mitchum Daniell
Charleston, Summerville

Cherry Bekaert & Holland
Beaufort, Florence, Greenville, Hilton
Head Island, Spartanburg

Cline Brandt Kochenower & Co PA
Gaffney

Kenneth Cobb & Company
Myrtle Beach

Kenneth Cobb & Company PC
Mullins

Collins & Company
Walterboro

Crisp Hughes & Co
Greenville

Deloitte & Touche
Columbia, Greenville

Derrick Stubbs & Stith
Columbia

Dooley Richards & Company
Columbia, Lexington

**Duncan Farmer Munden
& McIlrath PA**
Myrtle Beach

Elliott Davis & Company
Aiken, Anderson, Columbia, Greenville,
Greenwood

Ernst & Young
Greenville, Spartanburg

Finch Hamilton & Co PC
Columbia

Gamble Givens & Moody PA
Charleston, North Charleston,
Summerville

Greene and Company
Anderson, Belton, Greenwood

Gumb Strickland & Wilson PA
Charleston

Harris Swaim Brown & Elliott PA
Clinton, Spartanburg

Hobbs & Corley PA
Columbia

Humphries & Company
Charleston

J W Hunt & Company
Columbia

Leonard K Jackson
Chapin

Donald G Jones and Company PA
Columbia

KPMG Peat Marwick
Greenville

Lane Bull Bruff & Wildman
Columbia

Lewis Parnell & Company PA
Greenville

Charles D Lindley
Anderson

Lister & Smith
Greenville, Greer

Wilson MacEwen & Co
Sumter

Stephen F Marko PC
Surfside Beach

Martinson Newton & Co
Rock Hill

T A Masterson PA
Hilton Head Island

**McAbee Talbert Halliday
& Co PC**
Spartanburg

K Eve McCoy
Columbia

McGuire & Co
Charleston

McKnight Frampton and Co PA
Charleston

**McNair McLemore
Middlebrooks & Co**
Walterboro

Millner Brock Bales & Co
Greenville

Moore Kirkland Scott & Co
West Columbia

Pope Smith Brown & King PA
Greenville

Price Waterhouse
Columbia

Robinson Grant & Co PA
Beaufort, Hilton Head Island

Rogers Montgomery & Company PA
Chester, Columbia

Robert Bland Roper
Laurens

George O Short & Associates
Greenville

W Paul Skelton Jr
Spartanburg

Smith Kesler & Company PA
Gaffney

**Smith Sapp Bookhout
Crumpler & Calliham PA**
Myrtle Beach

Carroll D Solesbee PA
Spartanburg

**Tourville Simpson &
Henderson**
Columbia

Wade & Co PA
Aiken

James M Ward
Isle of Palms

**Webster Rogers West Berry
& Grady**
Florence, Myrtle Beach

David N Wirth PA
Columbia

SOUTH DAKOTA

Charles Bailly & Company

Sioux Falls

Cahill & Associates PC

Mobridge, Webster

Doherty Carmody & Co Inc

Sioux Falls

Eide Helmeke & Co

Aberdeen, Sioux Falls

Endorf Lurken Olson & Co

Chamberlain, Mitchell

Ketel Thorstenson & Co

Rapid City, Spearfish, Sturgis

**Kohlman Bierschbach
& Anderson**

Lemmon, Miller, Mobridge

LaFollette Jansa Brandt & Co

Sioux Falls

Levi Engelhart Wolff & Co

Aberdeen, Milbank

Lubbers Hanson & Vilhauer PC

Watertown

Rodney McGinnis

Sioux Falls

McGladrey & Pullen

Pierre, Rapid City, Sioux Falls

Darlene A Nesson

Huron

Casey Peterson & Associates Ltd

Rapid City

David Pummel & Associates

Belle Fourche, Deadwood

Henry Scholten & Company

Sioux Falls

Snow Huether Company

Huron

Thurman Carlon Millar & Co

Mitchell, Platte, Sioux Falls

Williams & Company PC

Yankton

Wohlenberg Ritzman & Co

Madison, Yankton

TENNESSEE**Arnold Spain & Company PC**

Jackson

Arthur Andersen & Co

Chattanooga, Memphis, Nashville

Bacon Howard & Company

Knoxville, Oak Ridge

Banks Finley White & Co

Memphis

James A Barker

Elizabethton

Michael Barto & Company

Chattanooga

**Bateman Weatherspoon &
Associates PC**

Clarksville

Roy G Batey

Hendersonville

Baylor and Backus

Johnson City

BDO Seidman

Memphis

Bell & Bean

Cordova

Robert E Bell

Goodlettsville

**Bible MacLeay May Harris &
Niemann PC**

Knoxville

Blackburn Childers & Steagall

Johnson City

Larry J Boucher

Erin

Brown & McCeney

Brentwood

Brown Brown & Associates PC

Clarksville, Springfield

Brown Edwards & Company

Kingsport

Robert A Brown

Knoxville

Dent K Burk Associates PC

Kingsport

Burk Huggins & Co

Chattanooga

Cannon & Company

Memphis

Carmichael Enoch & Associates

Dyersburg

Willard L Carr PC

Oak Ridge

Carter Young Lankford & Roach PC

Bristol, Goodlettsville

Thomas W Cate

Maryville

Betty Q Chadwick

Chattanooga

Cherry Bekaert & Holland

Knoxville

Morris Clendenin

Goodlettsville

Cooper & Clayton PC

Knoxville

Coopers & Lybrand

Knoxville, Memphis

Coulter & Justus PC

Knoxville

Charles T Courtenay

Memphis

CPA Associates PC

Johnson City

Crain & Company

Jackson

Martha Crites

Halls

Edgar E Currier

Memphis

Joseph Decosimo and Company

Chattanooga

Deloitte & Touche

Hermitage, Memphis, Nashville

Dempsey Wilson & Co PC
Brentwood, Murfreesboro

Ernst & Young
Chattanooga, Memphis, Nashville

Robert Fling
Maryville

Fouts & Morgan
Memphis

Frazer Tate & Associates
Memphis

Gillespie & Sherrod PC
Maryville

Gillette Henderson & Company
Hermitage

**Grannis Whisenant &
Associates PC**
Nashville

Graves and Associates
Nashville

Hall Davidson & Associates PC
Murfreesboro

**Hamilton Price Raby
Gilbert & Miller PC**
Harriman, Knoxville, Oak Ridge

Hazlett Lewis & Bieler
Chattanooga

Heathcott & Mullaly
Brentwood

**Henderson Hutcherson
Walker & McCullough**
Chattanooga

William O Hess
Hohenwald

Hill and Klein PC
Memphis

Hill Neal & Allen PC
Brentwood

Hoover Harrison Associates PC
Kingsport

Hopper Consulting
Memphis

Horne CPA Group PA
Brentwood

**Housholder Artman &
Associates PC**
Tullahoma

Houston and Associates
Chattanooga

James M Hudson PC
Knoxville

Paula K Hunter
Nashville

Jackson Howell & Bates PC
Memphis

George C Jackson
Jasper

John R Janicek PC
Hendersonville

Jobe Turley & Associates
Murfreesboro

Christopher Johnson
Dyersburg

Johnson Hickey & Murchison PC
Chattanooga

Johnson Spencer & Ivy
Memphis

Jones & Sherrod
Springfield

George B Jones & Co
Memphis

Lewis Allen Jones and Company
Memphis

Kirk and Fortner
Kingsport

KPMG Peat Marwick
Knoxville, Memphis, Nashville

Kraft & Company
Nashville

**Kraft Bros Esstman Patton
& Harrell**
Columbia, Nashville

Lamon Alsobrook & Associates PA
Memphis

**Lattimore Black Morgan &
Cain PC**
Brentwood

Leuty and Heath
Nashville

Dixie L Lewis Jr
Chattanooga

Patrick Glenn Lewis
Knoxville

Ronald W Likens
Memphis

Lobetti Dunn Creswell Sparks & Reel PC
Knoxville, Mc Kenzie, Nashville, Paris,
Trenton, Union City

Maggart & Associates PC
Nashville

Marlin & Edmondson PC
Nashville

Daniel W McCarthy
Memphis

John J Michie
Nashville

Morgan Newman & Davenport PC
Jefferson City

Newman & Company PC
Maryville

Padawer & Associates
Memphis

Gary D Parsons
Chattanooga

Petty & Landis PC
Chattanooga

Price and Associates
Nashville

Price Waterhouse
Johnson City, Memphis, Nashville

Pugh & Company PC
Gatlinburg, Knoxville

Putman & Hancock
Fayetteville

Bruce C Quinn
Johnson City

Rayburn Betts & Bates PC
Nashville

Reed & Company
South Fulton

A D Regeon & Associates
Columbia

Reynolds Bone & Griesbeck
Memphis

Rhea & Ivy
Memphis

W Vance Robertson PC
Memphis

Rodefer Moss & Co
Greeneville, Johnson City

Stanley Roy
Knoxville

G R Rush & Company PC
Athens, Chattanooga

William H Starnes Jr
Knoxville

Stone Rudolph & Henry
Clarksville

Tate & Jenkins
Chattanooga

Thompson Rogers & Williams
Chattanooga

Thompson & Gray PC
Greenville, Johnson City, Mountain City

Thoni Hinton & Warren
Nashville

Thurman Campbell & Co
Clarksville

Totherow Haile & Welch
Mc Minnville

**Uiberal! Leib Blockman
Perry PC**
Collierville, Memphis

Dennis Wade
Goodlettsville

John M Walker PC
Memphis

Walls & Potter PC
Johnson City

Watkins Watkins & Keenan
Memphis

Watts Cannon & White PC
Memphis

Robert L Weaver PC
Johnson City

Whitehorn Tankersley & Co
Covington, Memphis

Williams and Jerrolds PC
Savannah

**Williams Crosslin Sparks &
Vaden PC**
Nashville

Wilson & Company
Clarksville

Winer & Crownover PC
Chattanooga

Winnett Associates
Shelbyville

Laroy W Wolff Jr
Nashville

Work & Greer PC
Nashville

Yeary Howell & Associates
Brentwood

York Dillingham & Company
Columbia

TEXAS

Adams & Company
Bedford

**Akin Doherty Klein and
Feuge PC**
San Antonio

Alegnani & Company
Dallas

Alexander Lankford & Hiers Inc
Lufkin

Alford Doebbler & Co
San Antonio

James M Allen
Bay City

John E Allis
Houston

Arthur Andersen & Co
Austin, Dallas, Fort Worth, Houston,
Richardson, San Antonio

George Angelos & Co
El Paso

Ruben P Apodaca
El Paso

Michael Steven Arceneaux
San Antonio

Arendale & Company PC
Houston

Arms Jeffers & Co PC
Tyler

Armstrong & Associates
Dallas

Armstrong Backus & Co LLP
San Angelo

Neva Ann Asbury
Houston

Attel & Co PC
El Paso

Ault & Associates
Amarillo

Axley & Rode LLP
Crockett, Livingston, Lufkin, Nacogdoches

Nancy V Bahr PC
Dallas

Thomas O Bailey & Associates PC
Dallas

**Bailey Vaught Robertson &
Company**
Dallas

John E Baines PC
Denton

Jerry M Baker
Uvalde

Carolyn Ballard
Bedford

Barber & Anderson PC
San Antonio

Bargman Conn & Company
Bedford, Dallas

Bateman & Co Inc PC
Houston

J Clayton Baum
Laredo

BDO Seidman
Austin, Dallas, Houston

Beason Jacks & Willis
Longview

Beddingfield & Lytle PC
Houston

Belew Averitt & Company
Dallas

Terrill W Bell
Houston

Mary E Beniteau Bell
Brownwood

Paul J Bennett
Dallas

Bergeron and Company LC
Houston

Berrier Darling & Co PC
Austin

Rex Bessent
Brownwood

Bixler & Co LLP

El Paso

Kimberly J Black

Plano

Evonne Blackwell

Corsicana

Curtis Blakely & Co PC

Longview

Bland Garvey & Taylor PC

Richardson

James W Bland PC

Tyler

Greg R Blasko

San Antonio

Blomstron Stephenson & Co PC

El Campo, Houston, Rosenberg, Wharton

Blumka & Co PC

Dallas

Boatright Kelly & Co

Amarillo

Bock Rutherford & Co

El Paso

Bolinger Segars Gilbert & Moss

Lubbock

Anna Christine Borg

Lubbock

Borm & Berry

San Marcos

Botello Matthys & Polansky LLP

San Antonio

Boucher Morgan & Young APC

Glen Rose, Stephenville

Boutte Elmore & Company

Beaumont

Bowie Craig & Co PC

El Paso

Mary Bird Bowman & Company

Austin

Raymond K Boyd

Richmond

William R Bozman

Garland

Braden & Kikis PC

Houston

**Brantley Frazier Rogers
& Co PC**

Fort Worth

Briggs & Veselka Co PC

Bellaire

Brockette & Associates PC

Dallas

**Brockway Chupik Gersbach &
Niemeier PC**

Temple

Brown Graham & Company PC

Amarillo, Canyon, Dimmitt, Friona,
Georgetown, Hereford, Pampa, Perryton,
Shamrock, Spearman, Tulia

**Brown Smith Wallace
Librach & Gordon**

San Antonio

Wm E Brown III

Irving

Ernie Ray Bubenik

San Antonio

Buffington & Company PC

Houston

**Bumgardner Morrison &
Company LLP**

Victoria

Burch Fincher & Company PC

Dallas

Wayne P Burchfield Jr PC

Fort Worth

Anthony Burdett PC

El Paso

Burnside & Rishebarger

San Antonio

Burton McCumber & Prichard LLP

Brownsville, Mc Allen

William E Bush

Austin

Butler Kirby & Co

Odessa

Cabaniss Horn & Domaschk PC

Houston

Cage & Kalkwarf

Seguin

Perry Calk & Company PC
Corpus Christi

Billy O Campsey Inc PC
Amarillo

Cantrell & Associates
Dallas

Ruth Ann Cantu
Alvin

Caraway McMahon and Company
Lubbock

Carneiro Chumney & Co LC
San Antonio

Carter Munselle & Morrow PC
Dallas

Patrick Caufield PC
El Paso

Cawthron Wommack & Coker PC
Waco

Chambless & Wilson PC
Pampa

Chapman Hext Vaugh & Co PC
Richardson

Cheshier and Fuller Inc PC
Dallas

Christmann & Co
Houston

Clavarella & Finley
El Paso

Clark & Cobb PC
Stamford

Jonathan Cocks & Associates
Richardson

Deborah Coddington
Arlington

Martin W Cohen & Co PC
Dallas

Collier Johnson & Woods PC
Corpus Christi

Condley and Company LLP
Abilene

Conklin Hruzek & Co PC
Houston

Cook Revia Knox & Co PC
Houston

Margaruite Cooke
Austin

Cooper Graci & Co
Austin

Coopers & Lybrand
Austin, Dallas, El Paso, Fort Worth,
Houston, North Dallas

Cornell & Company LLP
Amarillo

Cornwell Jackson & Co PC
Dallas

Cotter Neff & Co
Albany

Cotton Parker Johnson & Co PC
Dallas

Douglas Wayne Cowan
El Paso

Cowart Jones & Co
El Paso

Cox & Lord PC
Houston

J E Cox LC
Dallas

Crawford Carter and Thompson
Mineral Wells

**Crawford Lawlor Iverson
& Co PC**
San Antonio

Cross Kieschnick & Co
Corpus Christi, Sinton

Crouch & Thayer PC
Wichita Falls

Dale O Crowder PC
Dallas

Davis Clark and Company PC
Dallas

Davis Kinard & Co PC
Abilene

Thomas P Davis PC
Dallas

Dwight Lauren Dawson
Houston

Deloitte & Touche

Austin, Dallas, Fort Worth, Houston, San Antonio

Denny J Denman & Associates PC

Houston

Dickey Rush & Co PC

Houston

Mark B Dill

Borger

Darrell Dillard

Midland

Dillashaw Hawthorn & Co PC

Houston

Doll Karahal & Co PC

Dallas

Doshier Pickens & Francis PC

Amarillo

Robert Wayne Douglas

San Antonio

John A Drew PC

Dallas

John P Dubose

Bridge City

Duff Thompson & Company PC

Houston

Robert W Dugas PC

Conroe

Durbin & Co

Lubbock

**Durst Wood Milberger
& Associates LLP**

Bryan

Duvall Parr & Co PC

Hurst

Eads Hunter & Company PC

Dallas

Robert Early & Company PC

Abilene

**Easley Endres Parkhill &
Brackendorff PC**

Houston

Easterwood and Company

Lubbock

Eckert Ingrum Tinkler

Oliphant & Featherston LLP
San Angelo

James D Edge & Associates

El Paso

Edwards Lincoln & Stielow PC

Houston

Howard E Ehler

Midland

Kathy Ehrlich

Perryton

Paul J Ellenburg

El Paso

Ernst & Young

Austin, Dallas, Fort Worth, Houston, San Antonio

Clarence H Eulenfeld

Houston

Fairley & Company

Houston

John N Faris

Victoria

Theodore M Feher

Houston

Allen H Feige

Dallas

Donna Schroeder Ferrell

Round Rock

Fields Nemece & Co PC

Corpus Christi

Mike Figer & Company

Austin

Fisher Herbst & Kemble PC

San Antonio

Fisk & Robinson PC

Dallas

Fitts Roberts & Co Inc PC

Houston

Florey & Co PC

Odessa

**Flusche Van Beveren &
Kilgore PC**

Corpus Christi

H Preston Franks
Houston

Frankson and Griffith
Bay City

Ray D Freeman & Associates PC
Houston

Marcel R Frey PC
Houston

Fuller Klodosky Associates
Houston

Garcia & Pena
Weslaco

Garcia Marren & Company PC
Brownsville

Gaskill Pharis & Pharis PC
Dalhart

Thomas S Gay
Troup

**Gelstewidt Neffendorf
Klein & Knopp PC**
Fredericksburg

Gerhardt & Puckett PC
Amarillo

German & Cohn PC
Houston

Gibbons Vogel & Co PC
San Antonio

William R Gibson
Paris

Wilks Gilbreath PC
Dallas

**Givens Center Davidson &
Co PC**
Kerrville, Llano

Glass & Company APC
Austin

Glaw & Company PC
Houston

Richard J Goldberg
El Paso

Robert D Goldstein
Houston

Gollob Morgan Peddy & Co PC
Tyler

Rinaldo J Gonzalez PC
San Antonio

Gonzalez Farias & Guerra PC
Laredo, San Antonio

Gordon & Company
Richardson

**Gowland Kincaid Streatly
& Altheide PC**
Corpus Christi

Grant Palma & Walker PC
Houston

Grant Thornton
Dallas, Houston

Grantham Cory Call & Heare PC
Pampa

Charles Gray and Co PC
Dallas

Green & McElreath
Houston

Martin E Green PC
Lubbock

Grier Reeves & Lawley PC
Texarkana

L Franklin Griffin
Dallas

Griffing & Company PC
Houston

John Gerard Grogan
Amarillo, Dallas

Julio Guzman
Mc Allen

Haass & Co PC
San Antonio

**Hairston Kemp Sanders &
Stich PC**
San Antonio

Timothy W Hald
Austin

Cloyce E Hallman
Amarillo

David E Hamblin
Houston

Jerry L Hamblin
Spring

Charles B Hamilton PC
Victoria

Mark J Hamlin PC
Stafford

Hanke Green & Stein PC
San Antonio

**Hankins Powers Eastup
Deaton & Tonn**
Denton

John J Hansen
Lubbock

Zelda C Hantz
Dallas

Michael G Hardegree
Wichita Falls

Hardisty Kelley Smith & Co
Monahans

Harper & Pearson Co PC
Houston

**Harrell Rader Bonner &
Bolton LLP**
Palestine

Harris Davis & Company PC
Irving

Harrison Waldrop & Uherek LLP
Victoria

John B Harrison PC
Houston

Hartman Walton & Leito
Fort Worth

Hartzheim & Company PC
San Antonio

Harvey Hayden & Co PC
Dallas

S W Hatfield and Associates
Dallas

Havard & Batte
Houston

Haymes & Maedgen
Houston

Haynes O'Neal
Austin, Houston

Jeff D Heard Jr PC
Austin

Hein + Associates
Dallas, Houston

Hein Accounting & Tax Services
Tomball

Edd V Henderson
Floydada

Henderson & Champlon LLC
Dallas

Henderson Henry & Co PC
El Paso

Joe D Hendrix
Waco

Henry & Peters PC
Tyler

**Hereford Lynch Sellars &
Kirkham PC**
Cleveland, Conroe

Jim F Herring
Houston

Joyce E Hester PC
Arlington

Hazel Hildebrandt
Houston

Gerald L Hill & Company PC
San Antonio

Hill Long Frierson & Co PC
Houston

Barbara B Hodges PC
Baytown

Hoffman McBryde & Co PC
Dallas

J Hoffman & Co
Dallas

**Holliday Lemons Thomas &
& Cox PC**
Texarkana

Ted Y Hong PC
Dallas

Hopkins & Maxey PC
Houston

**James N Howard and
Associates PC**
Dallas

John H Hudson
Dallas

Paul Hug & Co PC
Dallas

Huselton & Morgan PC
Dallas

Hutton Patterson & Company
Dallas

James B English & Co
Houston

Ingram Wallis & Company PC
Bryan

Jackson Klein & Co
Houston

Jackson & Rhodes PC
Dallas

John M James
Houston

**Jaynes Reitmeier Boyd &
Therrell PC**
Waco

Jennings Hawley Cederberg & Co PC
Corpus Christi, Houston

Henry L S Jezek
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Johnson Miller & Co PC
Midland, Odessa

Johnson Moore & Associates
Amarillo

Sammy C Johnson
El Paso

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Arlington

Jones Hay Sanders & Company
San Angelo

Michael Jones & Co PC
Houston

Randy Dowell Jones
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Company PC**
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Karr & Rauscher
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Keener & Associates PC
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Keeney Hembree & Company
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San Antonio

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Dallas

Killman Murrell & Co PC
Arlington, Midland, Odessa

Brad Kinder & Associates PC
Irving

King Burns & Company PC
Dallas

King Moore Truelove & Pharis
Vernon

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Dallas

James R Knight PC
Dallas

Knuckols DuVall Hallum & Co
Marshall

Koch Jennings & Co
Waco

Kowalsky Rose & Company PC
Laredo, San Antonio

KPMG Peat Marwick
Amarillo, Austin, Bay Area/Houston,
Corpus Christi, Dallas, El Paso, Fort
Worth, Houston, Midland, San Antonio

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Houston

Thomas J Kwentus
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Earl Lairson & Co
Houston

Lairson Stephens & Reimer PC
Houston

Lane Gorman Trubitt LLP
Dallas

George Lasky & Company
Dallas

**Lauterbach Borschow &
Company PC**
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Houston

Leon Kaminski & Company PC
Houston

Kenneth Leventhal & Company
Dallas, Houston

Philip Levin PC
Houston

Lightfoot Guest Wagner & Co PC
Irving

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Manchaca

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Stafford

Long Chilton Payte & Hardin
Brownsville, Harlingen, Mc Allen

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Marjorie G Lott
Houston

Love Hays & Company
Brownfield, Lubbock, Tahoka

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Houston

Lowrey Zaccagni & Crider APC
San Antonio

Mann Frankfort Stein & Lipp PC
Houston

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Denver City

Markwardt McGuire Barry & Slavinski
Bellaire

Calvin Martin & Co PC
Houston

Martinez Mendoza & Company PC
Austin, San Antonio

Mason Warner & Company PC
Lubbock, Post

Mathews & Associates PC
Houston

Mathis West Huffines & Co PC
Bowie, Childress, Wichita Falls

Leland Sanders Matthews
Houston

Frederick R Matthews
New Braunfels

Mattison & Riquelmy
Houston

Maxwell Locke & Ritter PC
Austin

Mays Hitchings & Co
Amarillo

McCall & Company
Houston

McCaslin & Company PC
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McClanahan and Holmes
Bonham, Denison, Paris

McClelland Samuel & Fehnel LLP
Beaumont

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Denton

McConnell Preston & Co
Houston

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Houston

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Houston

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Texarkana

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New Braunfels, San Antonio

Ted McFadin
Converse

McGee Haza & Co
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McGinty & Assoc
Hereford

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Middleton Burns & Davis PC
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Rockwall

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Dallas

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Aransas Pass, Mathis

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Lubbock

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Plano

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Houston, Sugar Land

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Grapevine

O'Malley & Associates PC
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Pace & Associates PC
Dallas

Padgett Stratemann & Co LLP
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Pecos

Pannell Kerr Forster of Texas PC
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Parrish Moody & Fikes PC
Marlin, Waco

Pate & Downs PC
Levelland

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Corpus Christi

Patout Canon & Co PC
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Corpus Christi

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Phillips Haynes Harris & Egger
Abilene

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Company PC**
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Gilbert Pineda & Co
El Paso

**Pingleton Kissinger Howard
& Company PC**
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Drew D Poe
Fort Worth

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Powell & Associates
Hurst

Price & Price
Kingwood

Price Waterhouse
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San Antonio

Pyke & Pyke PC
Dallas

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Montgomery PC**
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Lake Jackson

Rainey Lucke and Associates
Corpus Christi

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Milbern Ray & Co
Bedford

Ray and Associates
Dallas

Ray & Company PC
Abilene

D Elizabeth Reagan
Mineral Wells

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Port Arthur

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Robison Johnston & Patton
Kermit, Lubbock

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Hamlin

Rogers Fitzhugh & Co PC
El Paso

Ken Rogers & Associates Ltd
Nacogdoches

Roloff Hnatek and Co LLP
Victoria, Yoakum

Robert S Rosow
San Antonio

Donald E Rutt Inc
Kingwood

Phillip H Salchli
Houston

R W Salmon Company
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Samson Robbins & Associates
Dallas

Nick Schrakamp & Co
Houston

Alex Schroeter
Hereford

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Company**
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El Paso

Scott & Armbruster PC
Big Spring

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League City

Seidel Schroeder and Company
Brenham, Sealy

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Houston

Shaw Willis & Witherspoon PC
Ennis

Andrew G Shebay & Co PC
Houston

Garland R Shelton & Co
Austin

S Craig Shelton
Richardson

Mallikarjun B Shintri
Houston

John J Shutt Inc PC
Edna

Franklin J Sikich
Flower Mound

Simonton Kutac & Barnidge LLP
Houston

Daphna Simpson
Floydada

Phillip G Sinclair
Longview

Debrah Singer
Plano

J Shaw Skinner Jr
Alpine

Smith & West
Houston

Bobbye Cheryl Smith
Odessa

C Richard Smith
Dallas

Smith Dance & Company
Irving

Smith Lambright & Assoc PC
Athens

Smith Sibley & Company PC
Dallas

V L Snider
Waller

Snow Garrett & Justice
Weatherford

Spillar Mitcham & Eaton LLP
Fort Worth

Sproles Woodard LLP
Fort Worth, Midland, Odessa

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Co LLP**
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St Jean & St Jean PC
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Starr Colton Pena & Co PC
El Paso

**Steirman Walters Whitfield
and Co PC**
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Dallas

Stockton Scurry & Smith PC
El Paso

Stovall Grandey & Whatley PC
Fort Worth

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B Kent Straughan PC
El Paso

Stubbs & Fritsch PC
Corpus Christi

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Portland

Svadenak See & Company PC
Houston

Swalm & Associates
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Marshall

Tannebaum Bindler + Company PC
Dallas

Tate & Associates PC
Amarillo

K R Tharp and Associates
Dallas

Thomas & Associates PC
Dallas

Clyde D Thomas & Company
Pasadena

Thomas Hendrix & Associates PC
Arlington

Thompson & Moran PC
Dallas

Thrasher & Pinkerton
Houston

Tiller and Company PC
Baytown

Toombs Holcombe & Hall LLP
Dallas

Tracy & Company
Houston

Travis Wolff & Company LLP
Dallas

Tribolet Fuller & Associates PC
Humble

Tschirhart Oroian & Little P C
San Antonio, Sequin

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Missouri City

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Dallas

Turner & Company PC
Dallas

W Scott Turner & Co
Corpus Christi

George L Valentine
San Antonio

**Van Burkleo Powell Davis
& Co**
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Jerry Vestal
Snyder

Vetter & Taboada PC
Houston

Vink Pier & Teague PC
Dallas

Phillip Vogel & Co PC
Dallas

Walker Nesmith & Associates PC
Crockett

Wallace Sanders & Company
Dallas

Wallace Schwartz & Company LLP
Dallas

Terrance K Wallberg
Southlake

Wallingford McDonald Fox & Co
Houston

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Dallas

Thomas M Watson
Dallas

Weaver and Tidwell LLP
Dallas, Fort Worth

Webb & Webb
San Angelo

Weinstein Spira & Company PC
Houston

William Russell Welch
Houston

WestDavis
Austin

W K Wheaton PC
Houston

White & Baldwin
Waco

White Petrov McHone APC
Houston

Lawrence Whittington & Co PC
Houston

Ronald A Wignall Inc
Dallas

Wilf & Henderson PC
Texarkana

Harry E Wille Jr
Lake Jackson

Williams and Percy
Texarkana

C Williams & Associates PC
Houston

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Co LLP**
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Wilson Haag & Co PC
Amarillo

Wayne E Witzsche
Austin

Womack & Womack
Kingsville

Wood & Associates PC
Dallas

Wood Turek & Harper PC
Sugar Land

Hayden Woodard
Junction

Worrell & Gano
Houston

Richard C Wortham & Associates
Dallas

Wrinkle Gardner & Company PC
Friendswood

John Wyatt & Assoc PC
Austin

Rick Wylie & Associates PC
Arlington

M R Yousuf
Houston

Zamora & Terrones
Brownsville

UTAH

Alleman & Associates
Kaysville

Arthur Andersen & Co
Salt Lake City

Andersen Andersen & Strong
Salt Lake City

Anderson Petersen & Co PC
Salt Lake City

Ball & Associates
Salt Lake City

Barker & Folsom
Ogden

Dale K Barker Co PC
Salt Lake City

Brent J Bell & Associates
Salt Lake City

Bement & Company
Salt Lake City

Bierwolf Crouch & Associates
Salt Lake City

Bishop Monroe & Assoc
Richfield

Paul F Brown
Brigham City

Burnham & Schumm PC
Salt Lake City

Gerry N Christensen
Murray

**Christensen Gyllenskog
& Co PC**
Midvale

Coopers & Lybrand
Salt Lake City

Crane Christensen & Ambrose
Ogden

Crouch Wood & Dahlquist PC
Ogden

Ronald B Cutler
Salt Lake City

Deloitte & Touche
Salt Lake City

**Draper Smart
Hansen & Associates**
Salt Lake City

McNeil Duncan
Orem

Ernst & Young
Salt Lake City

Robert L Foley PC
Vernal

**Foote Passey Griffin and
Company**
Salt Lake City

Gilbert & Stewart PC
Provo

Joseph B Glass & Associates
Salt Lake City

Grant Thornton
Provo, Salt Lake City

**Hafen Buckner Everett &
Graff**
St. George

Hansen Barnett & Maxwell
Salt Lake City

**Hansen Steed Bradshaw &
Malmrose PC**
Salt Lake City

Dale Jack Harris
Sandy

Hawkins Cloward & Simister LC
Orem

Haynie & Company PC
Salt Lake City

Hill & Associates PC
Salt Lake City

Huber Erickson & Bowman
Salt Lake City

Jack & Company
Salt Lake City

Scott L Jensen PC
Salt Lake City

**Jones Jensen Orton &
Company**
Salt Lake City

**Jones Wright Swenson &
Simkins**
Logan

Karren Hendrix & Associates PC
Salt Lake City

Kartchner & Hunt PC
Salt Lake City

Kimball & Roberts PC
Richfield

KPMG Peat Marwick
Salt Lake City

Lake Hill & Company
Salt Lake City

Max C Lloyd
Orem

Martineau & Company
Salt Lake City

K C Miller PC
St. George

Nielsen Grimmert & Company
Salt Lake City

Nievaard Kofoed & Teran PC
Salt Lake City

D Spencer Nilson & Assoc APC
Salt Lake City

Osborne Robbins & Buhler LLC
Salt Lake City

Stephen F Petersen & Associates
Salt Lake City

Peterson & Associates
Spanish Fork

Peterson Siler & Stevenson
Salt Lake City

**Pinnock Robbins Posey
Richins PC**
Salt Lake City

Price Waterhouse
Salt Lake City

David S Ricks
Salt Lake City

Robison Hill & Co APC
Salt Lake City

**Schmitt Griffiths Smith
& Co PC**
Ogden

Schvaneveldt & Company
Salt Lake City

Seeley Aycock & Hales
Roosevelt

Claude Slack
Cedar City

Smith & Company
Salt Lake City

Smith and Anderson
Salt Lake City

Sorensen May & Co
Salt Lake City

Paul Reid Sorenson
Payson

Squire & Co
Orem

Craig Stayner & Co
Salt Lake City

Tanner & Company
Salt Lake City

Taylor & Company
Salt Lake City

Tebbs and Smith PC
Salt Lake City

Terry Price & Wunderli
Salt Lake City

David T Thomson PC
Salt Lake City

Leslie P Thorne
Salt Lake City

Wiggins & Co
Brigham City, Ogden, Salt Lake City

Willis & Carver
Layton

**Wisn Smith Racker &
Prescott**
Salt Lake City

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Shelburne

Fisk Reed & Love
Bennington

Cindy A Gagnon PC
Lyndonville

Gallagher Flynn & Company
Burlington

**Jacobs Morrissette
Marchand & Associates**
Burlington

Johnson Lambert & Capron
Burlington

Donald B Keelan
Arlington

Kittell Branagan & Sargent Inc
St. Albans

KPMG Peat Marwick
Burlington

Kreisel Segear & Co
Burlington

Jack Laakso & Associates PC
Brattleboro

Doug Lyon
Rochester

McCormick & Company PC
Bradford, Saint Johnsbury

McSoley McCoy & Co
South Burlington

Lucy Northrop PC
St. Johnsbury

O'Brien-Shortle Associates PC
Rutland

Gerald W Osterman
Barre

A M Peisch & Co
Burlington, Rutland, St. Albans, St.
Johnsbury, White River Junction

Joseph Pieciak & Company PC
Brattleboro

Patricia A Pranger
Wallingford

Price Waterhouse
Burlington

F Samuel Raber & Assoc
Colchester

Roderic A Sherman & Company
Montpelier

Smith Batchelder & Rugg
Burlington, Montpelier

Robert C Thorn
Manchester Centre

Urbach Kahn & Werlin PC
Burlington, Manchester Centre

Fred Withum
Randolph

VIRGIN ISLANDS

Anderson & Company

St. Croix

Barbara A Bohner

St. Thomas

Brammer Chasen & O'Connell

St. Croix, St. Thomas

Ernst & Young

St. Thomas

KPMG Peat Marwick

St. Thomas

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Richmond

Alcorn & Cureton Ltd
Alexandria

James M Alga
Kilmarnock

M S Allen II
Richmond

C W Amos & Company
Richmond

Arthur Andersen & Co
McLean, Richmond

Anderson & Reed
Roanoke

Robert Atkinson
Virginia Beach

William R Bain
Falls Church

Baker and McNiff PC
Virginia Beach

Douglas W Banks & Associates
Dunn Loring

Scott E Bartley
Falls Church

BDO Seidman
Richmond

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Springfield

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Roanoke

Allan M Berger
Newport News

Francis Berry Inc
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Leonard G Birnbaum & Company
Alexandria

Robert L Blake
Radford

Vonnie Angell Boitnott
Poquoson

Bond Beebe
Alexandria

Bowling Franklin & Co
Fredericksburg, Stafford

Francis D Bowman
Virginia Beach

Laurie H Brandt
Oakton

James M Bridges Ltd
Woodbridge

Brown & Brown PC
Vienna

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Nobrega PC**
Fairfax

Brown Edwards & Company
Abingdon, Bristol, Lynchburg, Roanoke

Burdette & Fritz Ltd PC
Fairfax

Dent K Burk Associates PC
Bristol, Richlands

Burrus Paul and Turnbull
Newport News, Norfolk

Robert H Buser
Fairfax

R W Cadd Inc PC
Roanoke

Chase and Associates PC
Alexandria, Manassas

**Cheely Burcham Eddins
Rokenbrod & Carroll PC**
Richmond

Sunny K Cherian
Falls Church

Cherry Bekaert & Holland
Emporia, Lynchburg, Richmond

Bruce B Choi
Annandale

Cook Associates
Abingdon, Richlands

Coopers & Lybrand

Arlington, Newport News, Norfolk,
Richmond, Vienna

Cotton & Company

Alexandria

Creedle Barbour & Jones PC

Lawrenceville, South Hill

Edward Lee Curtis Jr PC

Vienna

Deloitte & Touche

McLean, Richmond

Tyrone Edward Dickerson

Richmond

**Drunagel Johnson Rutherford
& Wilkins PC**

Warrenton, Winchester

Edmondson LedBetter & Ballard

Norfolk

Roy W Edwards Jr

Norfolk

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Elmore Hupp & Company

Staunton

Ernst & Young

Richmond, Vienna, Virginia Beach

Esguerra & Esguerra

Ashburn

Farrell & Zarnegar PLC

Richmond

Feddeman and Tate

Alexandria

Firebaugh & Berry Inc PC

Roanoke

Ford Dickerson & Cobbe PC

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Roanoke

Frank & Company PC

McLean

Friedman & Fuller PC

Vienna

Paul S Garber Jr

Boones Mill

Richard F Gibbons PC

Vienna

**Goldklang Cavanaugh &
Associates PC**

Fairfax

Goodman & Company

Newport News, Norfolk, Richmond

Grant Thornton

McLean

Paul D Graves

Vienna

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Virginia Beach

Mary Greene

Arlington

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Alexandria

Walter F Hamill Jr

Norfolk

Hantzmon Wiebel & Company

Charlottesville

Stanley M Harrell

Virginia Beach

Harris Harvey Neal & Co PLC

Chatham, Danville

Thomas P Hertzog

Annandale

Frederick B Hill & Company PC

Norfolk

Hoffman Dykes & Fitzgerald PC

Vienna

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Johnson Ltd**

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S B Hoover & Company

Harrisonburg

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Richmond

Jacobson Waranch & Brotman PC

Virginia Beach

Thomas K Jeon

Alexandria

Johnson and Dooley
Danville, Richmond

Johnson & Scarborough
Vienna

Jennifer A Jones Ltd
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Annandale, Great Falls

Kearney & Company PC
Annandale

Keller Bruner & Company
Alexandria

Kositzka Wicks and Company
Alexandria

Kowalski & Associates PC
Roanoke

KPMG Peat Marwick
Crystal City, Newport News, Norfolk,
Northern Virginia/Vienna, Richmond,
Roanoke

George Kresslein Jr
Alexandria

Todd E Lachenmyer
Centreville

Paul D Langley
Fairfax

Larowe & Company
Galax

Emerson H Lee
Falls Church

Mona L Lindeman
Falls Church

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Vincent C Lucas PC
McLean

Ronald L Manley
Broadway

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& Company PC**
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Matthews Carter and Boyce PC
McLean

D R Maxfield & Company PC
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Harrisonburg, Richmond

McQuade and Drolet
McLean

Mills & Cavender
Suffolk

Mitchell Wiggins & Company
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John T Morris
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Vienna

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Floyd

Pannell Kerr Forster PC
Alexandria

Parham PC
Richmond

Persinger & Company
Bedford, Covington, Galax

**Phibbs Burkholder Gelsert &
Huffman**
Fredericksburg, Harrisonburg

Robert Philipson & Company
Richmond

Plott & Walton PC
Richmond

Price Waterhouse
Falls Church, Norfolk

Rauch Witt & Company
Newport News, Suffolk, Virginia Beach,
Williamsburg

William P Reagle
Centreville

Richard E Ricketts Jr
Lynchburg

Ritter & Company
Vienna

Charles A Robinson Assoc
Norfolk

Ross Langan & McKendree
McLean, Reston

Roth Goeke Hunt & Hudson
Oakton

Russell Evans & Thompson
Hemdon

Sabatini-Winn PC
Richmond

Robert M Salter PC
Virginia Beach

Samson & Sturn
Fairfax

Susan Schildknecht
Alexandria

Schoenadel Marginot & Company
Springfield

Schreiner Legge and Company
Alexandria, Springfield

H Schwarz & Co PC
Roanoke

Shaw Sullivan & Dear PC
Alexandria

Smith & Eggleston PC
Richmond

Snead and Williams PLC
Danville

Swart Lalande & Associates PC
Fairfax

Charles M Terry & Company
Richmond

Osama Theib
Falls Church

Thompson Greenspon & Co PC
Fairfax

Tingler & Miller
Fredricksburg

Warren Bandy & Eley
Virginia Beach

**Watkins Meegan Drury &
Company**
Vienna

Harry Wilhelm Jr and Co
Falls Church

Yount Hyde & Barbour PC
Culpeper, Leesburg, Middleburg, Sterling,
Winchester

WASHINGTON

Abramson & Hauser PS

Bellevue

Arthur Andersen & Co

Seattle

Ronald D Anderson PS

Spokane

Andrews Ferguson & Assoc PS

Yakima

Bader Martin Ross & Smith PS

Seattle

Ball and Treger

Bremerton

Marc G Bateman

Lynnwood

Batty Erlandsen & Higgins PS

Spokane

BDO Seidman

Seattle, Spokane

Michael R Bell & Company

Spokane

Benson & McLaughlin PS

Bellevue, Seattle

Benton Benton & Company

Tacoma

Berntson Porter & Co

Bellevue

Scott M Bessire

Okanogan

Patricia Bliss & Co PS

Olympia

Blodgett Mickelsen & Naef PS

Kennewick

G L Booth

Longview

Bowen Hafey Bergquist &

Pennington

Olympia

Boyd Olofson & Co PS

Yakima

Branch Richards & Co PC

Seattle

Brantley Janson & Co PS

Federal Way

Brink & Sadler

Tacoma

Brown & Delaney

Spokane

Carl & Carlsen

Seattle

Robert A Chace Inc PS

Longview

William R Chatham & Assoc PS

Tukwila

Clark Nuber & Co PS

Bellevue

James E Coates

Lynnwood

Robert B Cochran PS

Seattle

John R Coghlan

Spokane

Contract Controllers

Seattle

Coopers & Lybrand

Seattle, Spokane

Wendy S Coopey

Edmonds

Cordell Neher & Co

Leavenworth, Wenatchee

Cox & Gracla PS

Bellevue

Muri W Cox

Seattle

Stephen G Dashiell PS

Spokane

Dawson & Gerbic

Seattle

Deloitte & Touche

Bellevue, Seattle

Dodd Wing & Company

Kirkland

Gary R Douglass
Camas

Terrence J Dunne
Spokane

Dwyer Pemberton & Coulson PC
Tacoma

John Reid Edwards
Walla Walla

Patricia Ellingsen
Spokane

James Erickson & Co PS
Bellevue

Ernst & Young
Seattle

Farrell & Co PS
Bellevue

Robert T Firebaugh
Ridgefield

Lana M Fisher
Chelan

Jay Douglas Forsyth
Seattle

Francis & Co
Seattle

Dana L Freeland
Auburn

Nicholas J Friend
Yakima

Frost & Company PS
Olympia

Frucl and Associates PS
Spokane

Fru menti Lander & Wallace PS
Vancouver

B D Gibson
Kent

Gilliland & Associates
Mount Vernon

Grant Thornton
Seattle

Greenwood Ohlund & Co
Seattle

Hagen Kurth Perman & Co PS
Seattle

Walter J Haig II
Spokane

Haines & Company PS
Bellevue

Earl Hall
Yakima

Kit Hardan
Seattle

Harper Incorporated
Spokane

Hascal Sjöholm & Co PS
Arlington, Everett, Mill Creek

Hawthorne & Company PS
Seattle

Hayden Ross & Co PA
Pullman

Heiskell & MacGillivray
Spokane

Mel Henkle
East Wenatchee

Thomas Merrill Hogan
Seattle

**Homchick Clark Smith
Focht & Associates**
Wenatchee

Johnson & Shute PS
Bellevue

Johnson Stone & Pagano
Tacoma

Jorgenson & Associates
Gig Harbor

A Danielle Kirkland
Issaquah

**Kirkpatrick Utgaard
& Perry PS**
Colfax, St. John

Jean K Klein
Mercer Island

Knight Vale & Gregory
Olympia, Renton, Tacoma

KPMG Peat Marwick
Seattle

Patricia K Krakowka
Wenatchee

Kueckelhan Crutcher & Co
Seattle

James W Kukull
Kirkland

John W Lance
Longview

Langlow Tolles & Co PS
Tacoma

Larson Gross & Associates
Bellingham

Leffel Otis & Warwick PS
Davenport, Odessa, Ritzville, Wilbur

LeMaster & Daniels
Colfax, Kennewick, Moses Lake, Omak,
Othello, Quincy, Spokane, Yakima

Vivat Lin
Seattle

Donald W Luby Inc PS
Seattle

Ronald E Luhman
Bellevue

Mahrt & McNutt
Seattle

Maloney & Associates
Seattle

**Martinson Cobean &
Associates PS**
Federal Way

**McDirmid Mikkelsen &
Secretst PS**
Spokane

McFarland & Alton PS
Spokane

McQuaig & Welk PS
East Wenatchee

Metcalfe Hodges and Co
Bellingham

Robert E Moe & Associates PS
Spokane

Monroe DeFrancisco & Lampitt PS
Longview

Morrison Taylor & Company PS
Kirkland

Morrow Baba & Metzton Inc PS
Seattle

Moss Adams
Bellevue, Bellingham, Bremerton, Everett,
Seattle, Tacoma, Vancouver, Yakima

Glen T Muncy
Seattle

Nelson & Company PS
Tacoma

Niemi Holland & Scott
Kennewick, Longview, Walla Walla

O'Rourke and Clark AC
Bellevue

George H Opsahl Jr PS
Longview

Orcutt Favors & Associates
Renton

Myrtle Parent
Walla Walla

Steven Paul
Seattle

Paulsen Megaard & Company PS
Bothell

Pendergast & Bolson PS
Bellevue

Perry Shelton & Associates
Seattle

Peterson Sullivan & Co
Seattle

Peterson & Associates PS
Vancouver

Jan Porter
Vancouver

Preszler Lerner Mertz & Co
Aberdeen

Price Waterhouse
Seattle

Proebstel Michels
Sunnyside

Howard C Ragan PS
Longview

Harvey Jay Rothschild III
Bellevue

Ruljancich Blume Loveridge & Co
Bellevue

Sanborn & Associates Inc PS
Bellevue

Sattler & White
Prosser, Sunnyside

Schenk & Smart PS
Seattle

Schmitz & Associates PS
Bellevue

Schoedel & Schoedel
Spokane

**Schroeder Simmons &
Lochmiller PS**
Spokane

Thomas H Slater & Associates
Longview

Peter A Slowiaczek PC
Tacoma

Laura L Small
Puyallup

Smith & DeKay PS
Kirkland

Smith Carr & McLane PS
Tacoma

H W Smith & Company PS
Bellevue

Orphalee Smith
Bellingham

Richard M Steele PS Inc
Bellingham

Erick Steinman
Tacoma

Sterling Kuder & Company PS
Seattle

Strader Hallett & Co PS
Aberdeen, Bellevue, Lacey

Sweeney Conrad PS
Bellevue

Harold Tellock & Associates
Battle Ground

TGS & Company
Bellevue, Othello

The Sells Group PS
Everett

S LeRoy Thomas Jr
Yakima

Thoreson & Company
Edmonds

Daniel J Tompkins PS
Walla Walla

Peter Townsend PS
Federal Way

Toyer & Associates Inc PS
Everett

Traner & Associates
Edmonds

Tremper & Co
Seattle

John Urrutia & Company
Seattle

Visse & Repanich
Bellevue

Voldal Wartelle & Co PS
Bellevue

Webb Accountancy Corp PS
Cashmere, Leavenworth

Whitaker Lipp & Healea
Seattle

Honora Whitaker-Mead
Ridgefield

Williamson & DePosit
Kirkland

Wintch Tobiason and Company
Everett

Richard A Withey PC
Vancouver

John H Wolf PC
Spokane

Cheryl K Woods
Centerville

Yergen and Meyer
Bellevue, Chehalis

S Josh Yeyni
Bellevue

WEST VIRGINIA

Arnett & Foster
Charleston, Lewisburg, Martinsburg

Gary K Bennett
Fairmont

Brown Edwards & Company
Bluefield, Princeton

Teresa P Chegwidden
Charleston

Conley Johnson AC
Fairmont

Costanzo & Associates
Wheeling

Deloitte & Touche
Charleston

Diamond Leftwich Goheen & Dunn
Huntington

Doak Cuppett & Poling
Clarksburg

Ernst & Young
Charleston

Jeffrey S Feamster
Lewisburg

Gibbons & Kawash
Charleston

Gleason & Liston
Charleston

Harman Thompson Mallory & Ice
Parkersburg

Harrah & Bass
Beckley

**Johnston Leach McDonough &
Eddy AC**
Parkersburg

John M Lucarelli
Charleston

Maloney & Company
Kingwood

Mason & Bashaw AC
Beckley

McNeal Williamson & Co
Logan

Leland D O'Neal
Oak Hill

Persinger & Company
Beckley

Rice & Associates
Huntington

Rodeheaver & Associates
Parsons

Secret & Shields
Clarksburg

Simpson & Osborne AC
Charleston

John W Slough
Martinsburg

Smith & Denny
Clarksburg

Smith Elliott Kearns & Company
Martinsburg

S R Snodgrass AC
Wheeling

Somerville & Company
Huntington

Suttle & Stalnaker
Charleston

Tetrick Bartlett & Co
Clarksburg

The Smart Group AC
Huntington

The Tacs Company Inc
Fairmont

Toothman Rice & Co
Buckhannon, Clarksburg

Trainer Wright & Paterno
Charleston, Gilbert, Huntington, Logan

Ronald R Turner
Keyser

WISCONSIN

Arthur Andersen & Co
Milwaukee

Anderson Bowen & Company
Eau Claire, Menomonie

Anderson Tackman & Company
Green Bay, Milwaukee, Wausau

Inge Alverson Bacon SC
Sister Bay

Daniel J Bartz
Greenfield

W J Bauman Associates Ltd
Eau Claire, Rice Lake, River Falls

BDO Seidman
Milwaukee

Cerbins Wyss Reffue & Pas
Monroe

Wayne J Christman
Burlington

Clifton Gunderson & Co
Eau Claire, Green Bay, Kenosha,
Madison, Marshfield, Milwaukee, Neenah,
Oshkosh, Racine, Sparta, Stevens Point,
Tomah

Coleman & Williams Ltd
Milwaukee

Conley McDonald & Co
Brookfield, Kenosha

Coopers & Lybrand
Milwaukee

Robert B Crane & Co SC
Brookfield

Jeffrey W Danihel
New Berlin

Deignan Schomburg & Assoc SC
Lake Geneva

Deloitte & Touche
Milwaukee

Carla R DenHartigh
Racine

William Earley & Company
Racine

Erickson & Associates SC
Appleton

Ernst & Young
Madison, Milwaukee

**Esterbrooks Lomen Scott &
Signorelli Ltd**
Superior

Ronald L Felten & Associates
Cashton

Fishkin Dippel & Horman SC
Baraboo, Reedsburg

Grant Thornton
Appleton, Fond Du Lac, Madison

Marvin E Groth SC
Waukesha

Hawkins Ash Baptie & Company
Green Bay, La Crosse, Manitowoc,
Marshfield, Medford, Sturgeon Bay

Hintz Accounting Service
Plymouth

Jannsen & Co SC
Milwaukee

Jones & Purin
Dodgeville

Jonet & Fountain
Green Bay

Keller & Yoder
Wisconsin Rapids

Kerber Eck & Braeckel
Milwaukee

Kiesling Associates
LaCrosse, Madison, Viroqua

Mark J Klinzing
Madison

Kolb Lauwasser & Co SC
Milwaukee

Komisar Brady Nettesheim & Co
Milwaukee

KPMG Peat Marwick
Milwaukee

Robert A Leack SC
Milwaukee

Maitland Singler & Van Vlack SC
Ashland

T K Martin & Company
Mineral Point

McGladrey & Pullen
Ashland, Janesville, La Crosse, Madison,
Superior

McMahon Schleifer & Wood
Eau Claire

McNally & Company SC
Janesville

Mark F McNally & Associates SC
Madison

Meicher CPA
Madison, Waunakee

John E Meisinger
Park Falls

Menden & Associates SC
Brookfield

Morton Nehls & Tierney SC
Brookfield, Madison

Mueller & Sebena SC
Brookfield

Parent Dott & Company Ltd
Beaver Dam

Detlef Pavlovich
Milwaukee

Bernard C Phelps
Green Bay

Price Waterhouse
Milwaukee

Herbert C Puetzer
Richfield

Radke & Schlesner SC
Milwaukee

Redlin & Company SC
Waukesha

R B Rewalt SC
Appleton

Douglas Rice
Watertown

Roller Kscinski & Syring SC
Wauwatosa

Schenck & Associates SC
Appleton, Fond Du Lac, Green Bay,
Sheboygan, Stevens Point

Norbert A Schildt SC
Brookfield

John C Schubert
Milwaukee

Edlth I Schuett
Waukesha

**Schumaker Romenesko &
Assoc SC**
Appleton, Green Bay, Oshkosh

**Shinners Hucovski and
Company SC**
Green Bay

H G Siefert & Company
Beloit

**Simma Flottesch &
Orenstein Ltd**
New Richmond

Smith & Gesteland
Madison, Sun Prairie

Smith Demuth & Black
Lake Geneva

**Stangel Shinners Hucovski
and Company SC**
Sturgeon Bay

Stewart & Cohen
Stevens Point

Stienessen Schlegel & Co
Eau Claire

James J Strycharske
Barneveld

Suby Von Haden & Associates SC
Madison

David M Tauber
Fish Creek

Tax Management Services Inc
Green Bay

Tillman & Kennedy
Milwaukee

V/H Associates
New Berlin

Vanstone Foley & Wesson

Waukesha

Virchow Krause & Company

Brookfield, Dodgeville, Eau Claire,
Elkhorn, Fort Atkinson, Janesville,
Lancaster, Madison, Oconomowoc,
Platteville, Watertown, Whitewater

Vrakas Blum & Co SC

Brookfield

Wallschlaeger Associates SC

Fond du Lac

Wegner & Associates

Madison

Williams Young & Associates

Madison

Williams CPA

Milwaukee

Williams Young & Associates

Racine

Winter Kloman Moter & Repp SC

Elm Grove, Oconomowoc

Wipflil Ullrich Bertelson

Appleton, Chippewa Falls, Eagle River,
Eau Claire, Green Bay, Marshfield,
Menomonie, Rhinelander, Rice Lake,
Wausau, Wisconsin Rapids

James P Yorgan SC

Racine

WYOMING

Brough & Associates PC

Afton

Susan Marie Crosser

Wilson

Dorr Bentley & Pecha PC

Cheyenne, Gillette

George E Gillett

Cody

Henderson Stevens & Associates PC

Rock Springs

**Heyborne Radakovich &
Company PC**

Rock Springs

Hocker Lovelett Hargens

& Yemmie PC

Casper, Riverton

Hoenig & Associates

Cheyenne

Edward A Hoffman

Sheridan

Enoch Kenworthy Jr

Cheyenne

King Hearne & Co PC

Laramie

Fred A Lockwood & Co PC

Torrington

Macy Lowham & Mason

Casper

McGladrey & Pullen

Casper, Cheyenne, Laramie

McKee Marburger & Fagnant PC

Lander

Clifford H Moore and Company

Riverton

Maurice M Morton

Casper

Porter Muirhead Cornia & Howard

Casper

Keith G Price

Cheyenne

Leo Riley & Co

Casper

Robirds and Associates PC

Cody, Powell

Roger J Schneider

Rawlins

Shuck Marso & Bennett

Gillette

Simonsen Mader Tschacher & Co

Laramie

Appendix

Firms that are members of the AICPA Division for CPA Firms are required to report to the Division each year certain information about the firm, which is available for public inspection. That information includes the following data:

- Number and location of offices
- Total number of partners or shareholders and non-CPAs with parallel status
- Total number of CPAs
- Total number of professional staff
- Total number of personnel
- An indication of whether pending litigation is expected to have a material effect on the firm's financial condition or its ability to serve clients

Firms that are members of the SEC Practice Section are required to file the following additional information, which is also available for public inspection:

- Specified information about the composition of gross fees, expressed in percentages, and specified information about the relationship of fees for management advisory services performed for SEC audit clients to audit fees for those clients, expressed in percentage ranges
- Names of firms merged or acquired during the year and the number of offices, accounting and auditing personnel, and SEC clients acquired thereby

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