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1987

## Directory of Member Firms, September 1, 1987

American Institute of Certified Public Accountants. Division for CPA Firms

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## Division for CPA Firms

American Institute of Certified Public Accountants



## Directory of Member Firms

September 1, 1987

AICPA Division for CPA Firms

DIRECTORY of Member Firms

September 1, 1987

88/08/91  
A-12/30/87

## **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

In New York State (212) 575-6446



# Division for CPA Firms

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American Institute of Certified Public Accountants

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# Directory of Member Firms

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September 1, 1987

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Public Accountants, Inc.

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# Preface

Founded in 1977, the Division for CPA Firms is an integral part of the American Institute of Certified Public Accountants. The Division 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.

Membership in the Division is voluntary, and a firm may join either or both practice sections. Although there are two sections, quality control standards are the same for all public accounting firms.

This directory is an alphabetic listing, by state, of firms that are members of the Division as of September 1, 1987. The listing shows the cities in which each firm had an office on that date. The 1,740 firms included in this directory operate over 3,900 practice offices. Those offices are staffed by 119,000 professionals, of whom 61,000 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 Division.

After ten years 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.

## **ALABAMA**

**Arthur Andersen & Co**  
Birmingham

**Borland Benefield Crawford Webster & Jeffares PC**  
Birmingham

**Brooke Freeman & Lee**  
Anniston, Birmingham, Jacksonville

**Cherry Bekaert & Holland**  
Birmingham, Mobile, Montgomery

**Coopers & Lybrand**  
Birmingham

**Deloitte Haskins & Sells**  
Birmingham, Mobile

**Dent Baker & McDowell**  
Birmingham

**Ernst & Whinney**  
Birmingham, Mobile

**Fricke & Bussman PC**  
Cullman

**Gant Croft & Associates PC**  
Scottsboro

**Gibbons Dees & Allen**  
Mobile

**Hassler Martin Stuedeman Pitts PC**  
Birmingham

**Hullett Johnson & Kellum**  
Birmingham

**Jamison Money Farmer & Co PC**  
Birmingham, Tuscaloosa

**Michael L Johnson**  
Florence

**Johnston Joyce Beason & Cutter**  
Huntsville

**L Paul Kassouf & Co PC**  
Birmingham

**Lehmann Ullman and Barclay**  
Birmingham, Greenville

**Lovoy Summerville & Co PC**  
Birmingham

**Mackle Splawn Tindall & McDonald**  
Birmingham



**McDaniel & Associates PC**

Dothan

**Morrison and Smith**

Tuscaloosa

**Pannell Kerr Forster**

Mobile

**S F Parker & Co PC**

Fairhope, Foley, Gulf Shores, Mobile

**Peat Marwick Main & Co**

Birmingham

**Price Waterhouse**

Birmingham

**Saltmarsh Cleaveland and Gund**

Dothan

**Smith Dukes & Buckalew**

Mobile

**Dan H Thomas Jr**

Winfield

**Touche Ross & Co**

Birmingham

**Warren Averett Kimbrough & Marino PC**

Birmingham

**Wear Howell & Strickland**

Decatur

**Wilson Price Barranco & Billingsley**

Montgomery

**Arthur Young & Company**

Birmingham

**ALASKA**

**Cook & Haugeberg**  
Fairbanks

**Coopers & Lybrand**  
Anchorage

**Ernst & Whinney**  
Anchorage

**Hogan Mecham Richardson & Company**  
Ketchikan

**Rick C Larson**  
Anchorage

**Laventhol & Horwath**  
Anchorage

**Laycock & Grundhauser**  
Anchorage

**Mikunda Cottrell & Co**  
Anchorage, Bethel, Kenai

**Peat Marwick Main & Co**  
Anchorage

**James M Preston**  
Anchorage

**Price Waterhouse**  
Anchorage

**F M Strand PC**  
Anchorage

**Thomas Head & Greisen**  
Anchorage

**Touche Ross & Co**  
Anchorage

**Whitlock Carlson & Associates**  
Anchorage

**ARIZONA**

**Arthur Andersen & Co**  
Phoenix, Tucson

**G Bernard Barry Ltd**  
Phoenix

**Bolan Vassar & Barrows**  
Phoenix

**J Arthur Calvert Ltd**  
Phoenix

**Clifton Gunderson & Co**  
Tucson

**Coopers & Lybrand**  
Phoenix, Tucson

**Cypert & Avery**  
Tempe

**Deloitte Haskins & Sells**  
Phoenix, Tucson

**DeMarcus & Associates PC**  
Phoenix

**Eide Helmeke & Co**  
Phoenix

**Ernst & Whinney**  
Phoenix, Scottsdale, Tucson

**Frizzell Senkerik & Company PC**  
Tucson

**Gallant Farrow & Hensley PC**  
Phoenix

**Gatson Gay & Montgomery PC**  
Phoenix, Prescott

**Hahn & Kase**  
Phoenix

**Hammel Cromwell & Co PC**  
Tucson

**Henry L Harmon**  
Scottsdale

**Henricks Holt McKenna & Co Ltd**  
Phoenix

**Henry & Horne**  
Casa Grande, Chandler, Coolidge, Eloy, Lake Havasu  
City, Mesa, Parker, Payson, Phoenix, Pinetop,  
Scottsdale, Show Low, Sun City, Tempe, Tucson

**Donald L Hutchison**  
Tucson

**William A Kaplan PC**  
Phoenix

**Kenneth W Kuenzli**  
Phoenix

**Laventhol & Horwath**  
Phoenix, Tucson

**Donald R Leo & Company Ltd**  
Phoenix

**Kenneth Leventhal & Company**  
Phoenix

**Liem Lawless & Company**  
Phoenix

**McGladrey Hendrickson & Pullen**  
Mesa, Phoenix

**Miller Wagner & Company Ltd**  
Phoenix

**Montney Brown & McGee PC**  
Yuma

**Moody Nation and Smith**  
Phoenix

**Mountjoy & Moles**  
Buckeye, Phoenix

**Pannell Kerr Forster**  
Phoenix

**Peat Marwick Main & Co**  
Phoenix, Tucson

**Price Waterhouse**  
Phoenix, Tucson

**Regier Carr & Monroe**  
Tucson

**Schwark Vaughan & Company**  
Yuma

**Schwarz & Abalos PC**  
Phoenix

**Secore & Niedzialek PC**  
Phoenix

**Seely Mullins & Associates PC**  
Avondale, Glendale, Phoenix

**Siegelman & Co PC**  
Phoenix

**Slayter & Beckman**  
Phoenix

**Thompson and Nordstrom**  
Flagstaff

**Toback & Company PC**  
Mesa, Phoenix

**Touche Ross & Co**  
Phoenix

**Walmsley Fitzpatrick & Kelly**  
Phoenix

**Arthur Young & Company**  
Phoenix

**Zolondek & Blumenthal PC**  
Phoenix

## ARKANSAS

**Alsbrook & Company**  
North Little Rock

**Arthur Andersen & Co**  
Little Rock

**Baer & Thessing Ltd**  
Little Rock

**Baird Kurtz & Dobson**  
Dumas, Fayetteville, Fort Smith, Little Rock, Pine Bluff

**Brown & Deskin**  
Bentonville, Fayetteville

**Crass and Smith PA**  
Hot Springs

**Daugherty & Lowe**  
Fort Smith

**Deloitte Haskins & Sells**  
Little Rock

**Ernst & Whinney**  
Little Rock

**Findley and Jenkins**  
Little Rock

**Lovett & Foster Ltd**  
Little Rock, Star City

**Newton Owen & Smith**  
Pine Bluff

**Peat Marwick Main & Co**  
Little Rock

**Price Waterhouse**  
Little Rock

**Rasco Burris & Winter**  
Little Rock

**Scarborough Murtishaw Nichols & Co**  
Fayetteville

**Spann & Associates**  
Pine Bluff

**Thomas & Thomas**  
Little Rock, Texarkana

**Williams Taylor & Rodgers Ltd**  
Arkadelphia

**Arthur Young & Company**  
Fayetteville, Little Rock

**CALIFORNIA****Alder Green & Hasson**

Los Angeles

**Altschuler Melvoin & Glasser**

Los Angeles

**Arthur Andersen & Co**Costa Mesa, Los Angeles, Oakland, Sacramento,  
San Diego, San Francisco, San Jose**Anderson & Company**

Temecula

**Antonini PC**

San Francisco, Santa Rosa

**Apger Paik Jennings & Dunlap**

Carmel

**A V Arias & Co**

San Diego

**Atherton Ludlow & Schonhoff**

Modesto

**Bailin Stanford and Lavorato Inc**

Salinas

**Baker & Roberts Inc**

El Monte

**Baker Peterson & Franklin**

Fresno, Oakhurst

**Barbich Longcrier Hooper & King**

Bakersfield

**Bartlett Pringle & Wolf**

Santa Barbara

**Robert L Belstock AC**

San Francisco

**Grant Bennett PC**

Sacramento

**Benson & Neff**

San Francisco

**Leonard G Birnbaum and Company**

Mountain View

**Bias Goldstein and Campbell**

Watsonville

**Blomberg & Griffin AC**

Stockton

**Rolland M Boceta & Associates**

Walnut

**Robert D Bowles**  
San Francisco

**Bowman & Company**  
Stockton

**Boyle Cowan & Co**  
Oakland

**Brooks Stednitz & Rhodes AC**  
San Jose

**E Keith Brown**  
San Jose

**Brown & Hecox**  
Sherman Oaks

**Clyde W Brown Associates**  
Salinas

**Brown Waits & Armstrong AC**  
Bakersfield

**Lois A Brozey**  
San Diego

**Bunn Coberly & Gane**  
San Francisco

**Timothy E Carlson PC**  
Walnut Creek

**Stanley M Carrothers AC**  
Sacramento

**Richard S Cave AC**  
Folsom

**Joseph Clare & Company**  
San Francisco

**Cohee Crisell & Co**  
Long Beach

**J H Cohn & Company**  
San Diego

**Coleman & Grant AC**  
Newport Beach

**Collett & Levy**  
Los Angeles

**Patrick F Collins**  
Pasadena

**Comins Schenkelberg & Weiner Inc**  
Sherman Oaks

**Conrad & Associates**  
Irvine

**Coopers & Lybrand**  
Los Angeles, Newport Beach, Oakland, Palo Alto,  
Sacramento, San Diego, San Francisco, San Jose,  
Sherman Oaks



**Coradino Hickey & Hanson**

La Jolla

**Costello Klinger and Company**

Ventura

**Covell & Hugins APAC**

Carlsbad, Escondido

**Cowell & Pirrone AC**

Fremont

**R G Coxson & Co**

Cerritos

**Edward W Cutter**

Sherman Oaks

**Damore Hamric & Schneider Inc**

Sacramento

**Daniells Phillips Vaughan & Bock**

Bakersfield

**Deloitte Haskins & Sells**

Costa Mesa, Hollister, Los Angeles, Oakland, Oxnard,  
Sacramento, Salinas, San Diego, San Francisco,  
San Jose, Walnut Creek, Woodland Hills

**Deputy Montgomery Inc**

Mission Hills

**Donoho Cohn & Co Inc**

Sacramento

**Eadie and Payne**

Redlands, San Bernardino, Upland

**Eberlein Lynn & Co**

Tarzana

**Eckhoff AC**

San Rafael

**Elsener & Elsener**

Sausalito

**Ernst & Whinney**

Century City, Fresno, Irvine, Long Beach,  
Los Angeles, Oakland, Riverside, Sacramento,  
San Diego, San Francisco, San Jose, Walnut Creek,  
Woodland Hills

**Fitzgerald Freeman & Dubina**

San Diego

**Frank Rimerman & Co**

Palo Alto, San Jose

**Frazer and Torbet**

City of Industry, Visalia

**S J Gallina & Co**

Oakland, Sacramento

**Gilbert Accountancy**

Sacramento

**Gish Seiden & Sheron**

Los Angeles, Sherman Oaks

**Given & Frank AC**

Santa Monica

**Gordon Odom Davis & Wong AC**

Sacramento

**Grant Thornton**Irvine, Los Angeles, Modesto, Sacramento,  
San Francisco, San Jose, Stockton**Graubart & Company**

Anaheim

**Green and Wriedt**

Monterey, Salinas

**Greene Nakahara & Lew AC**

Oakland

**Grice Lund and Tarkington**

Encinitas, Escondido

**Gumbiner Savett Friedman & Rose Inc**

Santa Monica

**Hallstein & Warner**

Long Beach

**Hamill & Company AC**

Woodland Hills

**Hanson Rotter**

Carmel

**Hass and Heimbucher**

San Francisco

**Haynie & Company PC**

Costa Mesa

**Clifford Heffner AC**

Mission Hills

**Helsley Mulcahy & Fesler**

Tustin

**Hemming Morse Inc**

San Francisco, San Mateo, Santa Clara

**Hirose Oto & Bailey Inc**

Oakland

**Hood and Strong**

Palo Alto, San Francisco

**Horsfall & Bell**

Pasadena

**Huffman & Company**

Corona

**Hutchinson and Bloodgood**

El Centro, Glendale, San Diego, Watsonville

**Irelan AC**

San Francisco

**Irelan Uri Mayer & Sheppie**

San Francisco

**Johnston Gremaux & Rossi**

Walnut Creek

**Jones & Marzluft AC**

Danville, Glendale, Irvine

**Kellogg & Andelson AC**

Los Angeles

**Kelly Tama & Shiffman AC**

San Francisco, Walnut Creek

**Kemper CPA Group**

Atwater, Modesto, Oakdale, Riverbank

**Kennedy & Kennedy**

San Bernardino

**Kimbell McKenna & von Kaschnitz**

Alameda, Walnut Creek

**Knight Towle Sage & Johnson Inc**

San Luis Obispo

**Clifford Kupperberg**

San Francisco

**Jerome A Laska AC**

Walnut Creek

**Lautze & Lautze AC**

Oakland, San Francisco, San Jose

**Laventhol & Horwath**

Costa Mesa, Los Angeles, San Diego, San Francisco

**Lee Sperling Hisamune AC**

Los Angeles

**Kenneth Leventhal & Company**

Los Angeles, Newport Beach, San Diego,  
San Francisco

**Levine Cooper Spiegel & Co**

Los Angeles

**Levitz Zacks & Ciceric Inc**

San Diego

**Lindquist von Husen & Joyce**

San Francisco, San Rafael

**Linkenheimer Hebrew & Company**

San Rafael, Santa Rosa

**Lund & Guttry**

Palm Springs, Rancho Mirage

**Mann Judd Landau**

Beverly Hills

**Martin Werbelow & Co**  
Pasadena

**Maryanov Madsen Gordon & Campbell APC**  
Palm Desert, Palm Springs

**Matthews Crippen Tenney & Co**  
Marysville

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

**McGowan Thompson & Starlin**  
Santa Barbara

**John R McKean PC**  
San Francisco

**Charles W Metcalf AC**  
San Jose

**Miller & Giangrande**  
La Habra

**Moody Nation and Smith**  
San Diego

**Moss Adams**  
Costa Mesa, Los Angeles, San Francisco, Santa Rosa

**Mulford & Tignino**  
Westlake Village

**Muncy McPherson McCune & Dieckman**  
San Francisco, Walnut Creek

**Murphy Green & Co**  
Fort Bragg, Mendocino

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

**Nelson Kee & Company AC**  
Sacramento

**Odenberg Ullakko Muranishi & Co**  
San Francisco

**Oppenheim Appel Dixon & Co**  
Los Angeles, San Francisco

**Pannell Kerr Forster**  
Brentwood, Los Angeles, Newport Beach, San Diego,  
San Francisco

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

**Peat Marwick Main & Co**  
Costa Mesa, Long Beach, Los Angeles, Oakland,  
Ontario, Palo Alto, Sacramento, San Diego,  
San Francisco, San Jose, San Mateo, Walnut Creek,  
Woodland Hills

**Julius Perler**  
Los Angeles

**Peterson & Co**  
La Jolla, Vista

**Pfanner & Tate AC**  
Sacramento

**Phillips Olson & Prince Inc**  
St Helena, Santa Rosa

**Poole Rasmussen Inc**  
Santa Ana

**Price Waterhouse**  
Bakersfield, Century City, Long Beach, Los Angeles,  
Newport Beach, Oakland, Palo Alto, Riverside,  
Sacramento, San Diego, San Francisco, San Jose,  
Walnut Creek, Woodland Hills

**Raikow Lewis & Co**  
Woodland Hills

**Rooney Ida Nolt and Ahern**  
Oakland, Sacramento

**Verne G Sanders AC**  
Cameron Park

**Seidman & Seidman BDO**  
Beverly Hills, San Diego, San Francisco, San Jose,  
Torrance

**Seiler & Company**  
Redwood City, San Francisco

**R Shade & Co**  
Sausalito

**Silva Harden & Co**  
Fresno

**Solomon Ross Petrick & Caldwell**  
Woodland Hills

**Soren Ahern Christenson Bartells and Walloch AC**  
Redlands

**Sparks and Company**  
Costa Mesa

**Steres Alpert & Carne**  
San Diego, Solana Beach

**Sterman Higashi & Herter AC**  
Santa Ana

**Stonefield & Josephson AC**  
Irvine, Los Angeles

**Tamiyasu Smith & Moffat AC**  
Fresno

**Ian Thomson AC**  
Palo Alto

**Tomaso De Pry & Del Campo**  
Pasadena

**Touche Ross & Co**  
Fresno, Los Angeles, Newport Beach, Oakland,  
Sacramento, San Diego, San Francisco, San Jose,  
Santa Rosa, Woodland Hills

**Van Keulen & Lumer**  
San Francisco

**Vargas Cruz and Patel**  
San Jose

**Vicenti Lloyd & Stutzman**  
La Verne

**Vilmure Peeler & Boucher**  
Whittier

**Roy C Voorhies**  
San Francisco

**John Waddell AC**  
Sacramento

**Waltrip & Bellitto AC**  
San Jose

**Weber Lipshie & Co**  
Los Angeles

**West Imboden & Walters Inc**  
Watsonville

**West Johnston Turnquist & Schmitt**  
San Diego

**Larned S Whitney**  
Benicia

**Windes & McClaughry AC**  
Long Beach

**Larry J Wolfe PC**  
Ventura

**Arthur Young & Company**  
Bakersfield, Beverly Hills, Costa Mesa, Fresno,  
Los Angeles, Palo Alto, Sacramento, San Diego,  
San Francisco, San Jose, Walnut Creek,  
Woodland Hills

**Ziilch McAdam & Copeland PC**  
Redlands

**COLORADO**

**Arthur Andersen & Co**  
Denver

**Anderson & Whitney PC**  
Denver, Greeley

**Anderson Doty & Company**  
Fort Morgan

**Bondi & Co**  
Denver, Granby

**Brock Buchholz & Stow PC**  
Boulder, Fort Collins, Longmont

**Brockmann Armour & Co**  
Denver

**C L Brown & Associates PC**  
Denver

**R J Campbell & Company PC**  
Colorado Springs

**J Braxton Carter & Co**  
Colorado Springs

**Causey Demgen & Moore**  
Denver

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

**Chervenak & Associates PC**  
Boulder, Denver

**Clifton Gunderson & Co**  
Denver

**Combellick Reynolds & Russell Inc**  
Englewood

**Cooper Haugen & Co**  
Englewood

**Coopers & Lybrand**  
Denver

**Crimond Farmer & Co**  
Lamar

**Deloitte Haskins & Sells**  
Boulder, Colorado Springs, Denver

**Dollarhide & Schwartz**  
Greeley

**Erickson Hunt & Spillman PC**  
Fort Collins

**Ernst & Whinney**

Denver

**Fortner Bayens Levkulich and Co**

Denver

**Robert E Garrels PC**

Denver

**Garren Stanifer & Ross Inc**

Pueblo

**Geis Buhrdorf & Co PC**

Denver

**Grant Thornton**

Colorado Springs, Denver

**Grimsley White & Company**

La Junta, Pueblo, Rocky Ford

**Gustafson Crandall & Christensen Inc**

Colorado Springs

**Hamma and Nelson**

Denver

**John M Hanson & Company**

Denver, Evergreen

**Hein + Associates**

Denver

**Reese Henry & Company Inc**

Aspen

**Ernest E Heuer & Company PC**

Broomfield

**Higgins Meritt & Burdick**

Aurora

**Hines Condon & Zarlengo**

Wheat Ridge

**Robert L Hoerr**

Lakewood

**Holben Dennis & Co PC**

Denver

**Hoogendyk & Kent**

Fort Collins

**Hunter & Associates PC**

Boulder

**Idelberg & Hayes**

Colorado Springs, Denver

**Fred R Johnson PC**

Lakewood

**Kennedy and Coe**

Lamar, Westminster



**Kiesling Associates**

Colorado Springs

**Kosmicki & Company**

Greeley

**Krause & Company PC**

Denver

**Kruchten and Company**

Fort Collins

**Lambert & Associates PC**

Longmont

**Laventhol & Horwath**

Denver

**Lehman Butterwick & Company PC**

Lakewood

**Levine Hughes & Mithuen Inc**

Denver, Pine, Strasburg

**Michael Matthews and Associates PC**

Colorado Springs

**McCabe & Associates PC**

Boulder

**McDonald Holligan & McPherson Inc**

Colorado Springs, Pueblo

**McGladrey Hendrickson & Pullen**

Boulder, Denver, Sterling

**McKenna & Jungen Inc**

Durango

**Moeller Mayberry & Osborne**

Colorado Springs

**Olson Shultz & Flowers PC**

Englewood, Lakewood

**Oppenheim Appel Dixon & Co**

Denver

**Pannell Kerr Forster**

Denver

**Peat Marwick Main & Co**

Denver

**Pomeranz Zepelin & Co PC**

Denver

**Price Waterhouse**

Denver

**Rhode Scriptor & Associates**

Boulder

**A J Robbins PC**

Denver

**Roe & Company**  
Golden

**Roper Ackerman & Pring PC**  
Fort Collins

**Saltzman Friednash & Company**  
Denver

**Sanden Shambo & Anderson PC**  
Colorado Springs

**Robert A Savage**  
Denver

**Schulz and Company**  
Denver

**Scullion Beekmann & Company**  
Denver

**Seidman & Seidman BDO**  
Denver

**Sigman Neuman & Company**  
Denver

**Jonathan M Smith**  
Denver

**Stauffer & Company**  
Canon City

**Marvin L Stone**  
Denver

**Strait Kushinsky & Company**  
Colorado Springs

**Taylor Schmitz & Waidler Inc**  
Boulder

**Terry Johnson & Co**  
Denver

**Touche Ross & Co**  
Boulder, Denver

**Turnage Clark & Associates**  
Denver

**Van Schooneveld & Co Inc**  
Denver

**Wagner & White PC**  
Golden

**Wendell T Walker & Assoc PC**  
Boulder

**Eric P Wallace**  
Grand Junction

**Weiss & Company**  
Denver

**Wenner Silvestain and Company**  
Denver

**Yale and Seffinger PC**  
Denver

**Yanari Watson Lyons & Co PC**  
Denver, Frisco

**Arthur Young & Company**  
Denver

**CONNECTICUT**

**Arthur Andersen & Co**  
Hartford, Stamford

**Blum Shapiro & Co PC**  
Framington

**Cahill Larkin & Company PC**  
Hartford, Middletown, New Haven

**Capossela Cohen Engelson & Colman PC**  
Southport

**Donald H Chapin**  
Stamford

**Cole Frago Cusick Chestler & Co**  
Wethersfield

**Coopers & Lybrand**  
Hartford, New Haven, Stamford, Waterbury

**Deloitte Haskins & Sells**  
Hartford, New Haven, Stamford

**DiSanto Bertoline & Company PC**  
Glastonbury, New London

**Ernst & Whinney**  
Hartford, Stamford

**Farrar Germain & Company**  
Bridgeport

**Milton H Friedberg Smith & Co**  
Bridgeport

**Glotzer Jones & Organek PC**  
Hartford

**Martin Gottesdiener & Company**  
New London

**Grant Thornton**  
Westport

**Edward Isaacs & Company**  
Stamford

**Walter C King Associates PC**  
Westport

**Konowitz Kahn Rashba & Leibowitz PC**  
North Haven

**Kostin & Company**  
West Hartford

**F Robert LaSaracina**  
Norwich

**Laventhol & Horwath**  
Bridgeport

**Lenkowski Lonergan & Co**  
Waterbury

**Milton R London**  
Stamford

**Macare DeCaprio and Cusano PC**  
Branford

**Pallman & Company**  
New Haven

**Pannell Kerr Forster**  
Bridgeport, Hartford

**Peat Marwick Main & Co**  
Danbury, Hartford, Stamford

**Price Waterhouse**  
Bridgeport, Glastonbury, Hartford, New Haven,  
Stamford

**Reiner & Hoff PC**  
Darien

**Rice Reynolds and Scanlon PC**  
Hartford

**Spitz Sullivan Wachtel & Falcetta**  
Hartford

**Touche Ross & Co**  
Hartford, Stamford

**John H Venman & Co**  
Fairfield

**Stephen Weinstein PC**  
Guilford

**Weinstein & Anastasio PC**  
Westport, Woodbridge

**Arthur Young & Company**  
Bridgeport, Hartford, Stamford

**DELAWARE**

**Belfint Lyons & Shuman PA**  
Wilmington

**Cover & Rossiter PA**  
Montchanin

**Deloitte Haskins & Sells**  
Wilmington

**Faw Casson & Co**  
Dover, Milford, Rehoboth

**McBride Shopa & Co**  
Greenville

**Peat Marwick Main & Co**  
Wilmington

**Price Waterhouse**  
Wilmington

**Simon Master & Sidlow PA**  
Dover, Wilmington

**Wade & Santora**  
Wilmington

## DISTRICT OF COLUMBIA

**Arthur Andersen & Co**  
Washington

**Beers and Cutler**  
Washington

**Bond Beebe Barton & Muckelbauer PC**  
Washington

**Millard T Charlton & Associates Chartered**  
Washington

**Coopers & Lybrand**  
Washington

**Deloitte Haskins & Sells**  
Washington

**Ernst & Whinney**  
Washington

**Feddeman Lesche & Tate**  
Washington

**Grant Thornton**  
Washington

**Haggerty Lampich & Lewis**  
Washington

**Thomas Havey & Co**  
Washington

**Kaufman Davis Ruebelmann Posner & Kurtz**  
Washington

**Kershenbaum Abel Kernus and Wychulis**  
Washington

**Laventhol & Horwath**  
Washington

**Kenneth Leventhal & Company**  
Washington

**Jack Martin & Co PC**  
Washington

**Mitchell Titus & Co**  
Washington

**Naron & Wagner Chartered**  
Washington

**Pannell Kerr Forster**  
Washington

**Peat Marwick Main & Co**  
Washington

**Price Waterhouse**  
Washington

**Seidman & Seidman BDO**  
Washington

**Bert W Smith Jr & Co Chtd**  
Washington

**Touche Ross & Co**  
Washington

**Gregory K Washington**  
Washington

**Watson Rice & Co**  
Washington

**Arthur Young & Company**  
Washington



**FLORIDA**

**Ahearn Jasco + Company**  
Pompano Beach

**Arthur Andersen & Co**  
Fort Lauderdale, Jacksonville, Miami, Orlando,  
St Petersburg, Sarasota, Tallahassee, Tampa

**Appelrouth & Farah PA**  
Coral Gables

**Batson Bennett Carnahan & Co PA**  
Fort Myers

**Berthelot Taylor & Meacham PA**  
Fort Myers

**Betts Rogers & Schenck**  
Tallahassee

**Bray Beck & Koetter**  
Cocoa Beach, Melbourne, Titusville

**Caplan Morrison Brown & Company**  
Miami

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

**Cavanaugh & Co**  
Sarasota

**David J Charles**  
Miami

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

**Christopher Smith & Gentile PA**  
Bradenton

**Concannon Gallagher Miller & Co**  
St Petersburg

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

**David Cottle & Company**  
Miami

**Cuthill & Eddy**  
Winter Park

**Dwight Darby & Company PA**  
Tampa

**Davis Monk Farnsworth & Company**  
Gainesville, Palatka, Starke

**Deloitte Haskins & Sells**

Fort Lauderdale, Jacksonville, Melbourne, Miami,  
Orlando, St Petersburg, Tampa, West Palm Beach

**Dobson Bjerning & Duffey**

Melbourne, Merritt Island, Titusville

**S H Dohan and Company**

Miami

**Dupree & Camputaro**

Daytona Beach

**Edwards Berger Harris McAlpin & Company**

Fort Pierce, Jensen Beach, Vero Beach

**Eisner & Lubin**

Miami, West Palm Beach

**Ellrich & Co Chtd**

Palm Beach Gardens

**Ernst & Whinney**

Boca Raton, Fort Lauderdale, Jacksonville, Miami,  
Orlando, St Petersburg, Tampa, West Palm Beach

**Evans Parrish & Fisk**

Lakeland, Winter Haven

**Felsing Rankin & Co PA**

Longwood

**Fender Donovan Fogal & Co**

Ft Pierce, Orlando

**Fiske & Company**

Miami

**Foelgner & Ronz PA**

St Petersburg

**Forness Graham & Cottrill PA**

Orlando

**Geller Ragans James Oppenheimer & Creel**

Orlando

**Grant Thornton**

Fort Lauderdale, Miami, St Petersburg, Tampa

**Gregory Sharer Quinn Stuart & Jackson PA**

St Petersburg, Seminole

**Hacker Johnson Cohen & Grieb**

Tampa

**Hagen Palen & Co PA**

Fort Myers

**Hevia Beagles & Company PA**

Clearwater, St Petersburg

**Hill Barth & King**

Naples, Stuart

**Hoch Frey & Zugman**

Fort Lauderdale

**Morris I Hollander**  
Miami

**Donald C Hulse PA**  
Boca Raton

**Hutchinson & Gravett PA**  
Palm Beach Gardens

**Thomas E Jennings & Company PA**  
Winter Haven

**Jones and Kolb**  
Tampa

**Kaufman Rossin & Co**  
Miami

**Kemper CPA Group**  
Palm Bay

**Myles Klein PA**  
Miami

**Koch Zelko & Co PA**  
Hollywood

**Koivu Ruta & Company PA**  
Orlando

**Laventhol & Horwath**  
Coral Gables, Fort Lauderdale, Palm Beach, Tampa

**Kenneth Leventhal & Company**  
Coral Gables

**London Witte & Company**  
Fort Lauderdale

**Lovelace Roby & Company**  
Orlando, Sarasota, St Petersburg, Tallahassee

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

**Mann Judd Landau**  
Boca Raton, Miami

**Masters Smith & Wisby PA**  
Jacksonville

**McDermitt Davis & Company PA**  
Orlando

**McGladrey Hendrickson & Pullen**  
Fort Lauderdale

**Rex Meighen & Company**  
Tampa

**Brent Millikan & Co**  
New Smyrna Beach

**James Moore & Co**  
Deland, Gainesville, Holly Hill, Tallahassee

**Newman Kuhn & Company**  
Orlando

**Nowlen Holt & Miner PA**  
Belle Glade, West Palm Beach

**O'Haire Moran & Co Chtd**  
Vero Beach

**Oppenheim Appel Dixon & Co**  
Fort Lauderdale, Miami

**Osburn Henning & Company**  
Orlando

**Pannell Kerr Forster**  
Fort Lauderdale, Hollywood, Miami, Orlando,  
West Palm Beach

**Peat Marwick Main & Co**  
Clearwater, Fort Lauderdale, Jacksonville, Miami,  
Orlando, St. Petersburg, Tampa, Vero Beach,  
West Palm Beach

**Presser & Lahnen PA**  
Jacksonville

**Price Waterhouse**  
Fort Lauderdale, Jacksonville, Miami, Orlando,  
St Petersburg, Tampa, West Palm Beach

**Proctor Crook & Company**  
Stuart

**Purvis Gray and Company**  
Gainesville, Ocala

**Rachlin & Cohen**  
Coral Gables, Fort Lauderdale

**Riggs & Cox PA**  
Winter Park

**Riggs Martin & Storey PA**  
Mary Esther

**Saltmarsh Cleaveland and Gund**  
Destin, Fort Walton Beach, Panama City, Pensacola

**Sanson Kline Jacomino and Company**  
Miami

**Schinder & Rosenberg PA**  
North Miami Beach

**Schmidt Raines Trieste Dickenson Adams & Co Chtd**  
Boca Raton

**Seidman & Seidman BDO**  
Miami, Orlando, West Palm Beach

**Sharpton Brunson and Company PA**  
Miami

**Silver Berkovits Dix & Co PA**  
Miami, Plantation

**Smoak Davis & Nixon**  
Jacksonville

**S R Snodgrass & Company**  
West Palm Beach

**Tedder Grimsley & Runnels PA**  
Lakeland, Winter Haven

**Thaw Gopman & Associates PA**  
Miami

**Thomas Beck & Company PA**  
Orlando

**Thompkins & Company PA**  
Miami

**Todd Coleman & Company**  
Orlando

**Touche Ross & Co**  
Fort Lauderdale, Jacksonville, Miami, Orlando, Tampa

**Valdes McLain Pratt & Co**  
Bradenton, Sarasota, Sun City Center

**Varnadore Tyler Miller & Williams PA**  
Bradenton

**Gregory K Washington**  
Orlando

**Morton L Weinberger PA**  
Tamarac

**Wheeler McCalla & Co PA**  
Pompano Beach

**Williams Cox Weidner & Cox**  
Marianna, Panama City, Tallahassee

**Arthur Young & Company**  
Daytona Beach, Fort Lauderdale, Jacksonville, Miami,  
Orlando, St Petersburg, Tallahassee, Tampa,  
West Palm Beach

**GEORGIA**

**Abbott Jordan & Koon**  
Lagrange, Manchester

**Arthur Andersen & Co**  
Atlanta, Norcross

**Bach James Mansour & Company PC**  
Atlanta

**Bearden & Smith PC**  
Atlanta

**Bennett Thrasher & Co**  
Atlanta

**Blackwell Poole & Co**  
Atlanta

**Brooks Worsham & Company**  
Atlanta

**Bryant and Company PC**  
East Point

**Cherry Bekaert & Holland**  
Atlanta, Augusta

**Clayton Miller & Company**  
Atlanta

**Clifton Lipford & Taylor PC**  
Macon

**Connally Pechter & Co**  
Atlanta, Douglasville

**Coopers & Lybrand**  
Atlanta

**Dabbs Hickman Hill & Cannon**  
Statesboro

**Davis and Upchurch**  
Atlanta

**Joseph Decosimo and Company**  
Dalton

**Deloitte Haskins & Sells**  
Atlanta, Duluth

**Ernst & Whinney**  
Atlanta, Columbus

**Evans Porter Bryan & Co**  
Atlanta

**Gladney & Hemrick PC**  
Atlanta

**Grant Thornton**  
Atlanta

**Gross Collins & Cress PC**  
Atlanta

**Gruber & Company PC**  
Atlanta

**Michael R Halligan & Co PC**  
Savannah

**Haynes Moore VanLandingham**  
Rome

**Hendry & Bailey PC**  
Dalton

**Hirsch Babush Neiman & Kornman**  
Atlanta

**Hodges Johnson Wallis and Allen**  
Americus

**Holland Shipes Vann PC**  
Atlanta

**Hopkins Nichols & Associates PC**  
Dublin, McRae, Warner Robins

**Jones and Kolb**  
Atlanta

**James F Kimmons**  
Eastman

**Kniery Ross & Associates**  
Atlanta

**Ross Lane & Company**  
Atlanta

**Laventhol & Horwath**  
Atlanta

**Mann Judd Landau**  
Atlanta

**Marshall Jones & Co**  
Atlanta

**Mauldin & Jenkins**  
Albany, Augusta, Griffin, Macon

**Fred A Mayfield PC**  
Dalton

**McMullan and Company**  
Atlanta

**McNair McLemore Middlebrooks**  
Macon

**Metcalf Zima & Company**  
Atlanta

**O'Neal and Saul PA**  
Atlanta

**Palmer & Truluck**  
Camilla

**Pannell Kerr Forster**  
Atlanta

**Peat Marwick Main & Co**  
Atlanta, Galleria

**Price Waterhouse**  
Atlanta

**Seidman & Seidman BDO**  
Atlanta

**Serotta Maddocks and Devanny PC**  
Augusta

**Smith & Radigan PC**  
Atlanta

**Smith and Howard PC**  
Atlanta

**Stewart Giles & Company PC**  
Valdosta

**Swofford & Company PC**  
Marietta

**Tarica & Company**  
Atlanta, Savannah

**Tauber and Balsler PC**  
Atlanta

**Thomas & Jernigan PC**  
Hawkinsville, Warner Robins

**Thompson and Reed PC**  
Atlanta

**Threadgill Garrett and Company PC**  
Carrollton

**Touche Ross & Co**  
Atlanta, Marietta

**Trutt & Company PC**  
Peachtree City

**D M Vickers & Associates PC**  
Hawkinsville

**Williams Benjamin Benator & Libby**  
Atlanta

**Windham Brannon & Co**  
Atlanta

**Clyde K Wright PC**  
Sandersville

**Arthur Young & Company**  
Atlanta



## **HAWAII**

**Arthur Andersen & Co**  
Honolulu

**Coopers & Lybrand**  
Honolulu, Maui

**Deloitte Haskins & Sells**  
Hilo, Honolulu, Wailuku

**Ernst & Whinney**  
Honolulu

**Grant Thornton**  
Honolulu

**Norm Katz**  
Kailua-Kona

**Pannell Kerr Forster**  
Honolulu

**Peat Marwick Main & Co**  
Honolulu

**Price Waterhouse**  
Honolulu

**Touche Ross & Co**  
Honolulu

**Jack Tyrrell & Company Inc**  
Honolulu

**Arthur Young & Company**  
Honolulu

**IDAHO**

**Adams & Muir**  
Weiser

**Edward R Allen Chartered**  
Caldwell

**Arthur Andersen & Co**  
Boise

**Balukoff Lindstrom & Co PA**  
Boise

**Barkas & Company**  
Idaho Falls

**Fritz Beaumont Chartered**  
Boise

**Chigbrow Severn & Reinke Chartered**  
Boise

**Cooper Norman & Co**  
Twin Falls

**Coopers & Lybrand**  
Boise

**Deaton & Company Chartered**  
Pocatello

**Hayden Ross & Co PA**  
Moscow

**Leforgee Rogers and Evans**  
Jerome, Twin Falls

**Magnuson McHugh and Company PA**  
Coeur d'Alene, Sandpoint

**McMurtrey & Company**  
Boise, Mtn Home

**Nelson Sagers Anderson & King**  
Burley

**Pannell Kerr Forster**  
Lewiston

**Presnell Gage & Co**  
Boise, Lewiston, Moscow

**Rudd & Company Chartered**  
Idaho Falls, Rexburg

**Rupert & Associates**  
Boise

**Schoedel & Schoedel**  
Sandpoint

**Seamons Bancroft Smith & Cook PC**  
Hailey, Jerome, Ketchum-Sun Valley, Twin Falls

**Smith Bailey & Co**  
Nampa

**Tonkin & Associates Chartered**  
Boise

**Touche Ross & Co**  
Boise

**ILLINOIS****Abbott Phillips & Co Ltd**

Lincoln

**Altschuler Melvoin & Glasser**

Chicago

**Arthur Andersen & Co**Aurora, Chicago, Oak Brook, Olympia Fields,  
Springfield, Schaumburg**R J Augustine & Associates**

Arlington Heights

**Barber Potts & Company PC**

Peoria

**Berger Goldstein & Company PC**

Deerfield

**Bernstein Hoffman & Co Ltd**

Chicago

**Boxleitner Knopf & Company**

Des Plaines

**Carver Michaels Taylor Rees & Lambert PC**

Aledo

**Checkers Simon & Rosner**

Chicago

**Clifton Gunderson & Co**Carthage, Champaign, Chicago, Danville, Dixon,  
Joliet, Libertyville, Macomb, Naperville, Peoria,  
Princeton, Springfield, Sterling, Waukegan**Wm Condon & Company Ltd**

Chicago, Lansing

**Coopers & Lybrand**

Aurora, Chicago, Rockford

**Crone Kipp Blomgren & Co**

Rockford

**Crowe Chizek and Company**

Oak Brook

**Deloitte Haskins & Sells**

Chicago, Oak Brook Terrace, Springfield

**Doty Jarrow & Co**

Chicago, Wood Dale

**Dunbar Breitweiser & Co**

Bloomington, Pontiac

**Ernst & Whinney**

Chicago

**R C Fietsam & Co**

Belleville

**Foxx & Company**

Chicago

**Friedman Eisenstein Raemer & Schwartz**

Chicago, Rolling Meadows

**Gleeson Sklar & Sawyers**

Chicago, Elgin, Oak Brook

**Goldberg Geiser & Co Ltd**

Chicago

**Graff Ballauer & Company PC**

Skokie

**Grant Thornton**

Chicago, Elgin, Lincolnshire

**Gray Hunter Stenn**

Chicago, Marion, Quincy, West Frankfort

**Charles J Gries and Company**

Schaumburg

**Guthoff & Company Ltd**

Bloomington

**Leymone Hardcastle & Co Ltd**

Flora, Salem

**Thomas Havey & Co**

Chicago, Oak Lawn, Schaumburg

**Heinold Banwart Ltd**

East Peoria

**Henning Strouse Jordan & Company**

Bloomington

**J Richard Howe**

Champaign, Decatur

**Hutton Nelson & McDonald**

Oak Brook

**Glenn Ingram & Company Ltd**

Chicago, Wheaton

**Katch Tyson & Company**

Northfield

**Kemper CPA Group**

Carbondale, Carmi, Effingham, Harrisburg,  
Lawrenceville, Mt Carmel, Mt Vernon, Newton, Olney,  
Robinson, Salem, Tuscola

**Kerber Eck & Braeckel**

Springfield

**Kiesling Associates**

Springfield

**Laventhol & Horwath**

Carbondale, Chicago, Northbrook, Springfield

**Kenneth Leventhal & Company**

Chicago

**Jerome H Lipman & Co Ltd**  
Chicago

**David M Marlett**  
Springfield

**May Cocagne & King PC**  
Decatur, Monticello

**McGladrey Hendrickson & Pullen**  
Champaign, Chicago, Galesburg, Joliet, Moline,  
Monmouth, Peoria, Rock Island, Rockford,  
Schaumburg, Springfield

**Meaden & Moore**  
Chicago

**Morrison & Morrison Ltd**  
Chicago

**Mueller & Co**  
Elgin, St Charles

**Mulcahy Pauritsch Salvador & Co Ltd**  
Hinsdale, Orland Park

**Dennis Nelson & Company Ltd**  
Arlington Heights

**Newman Schuman & Simon Ltd**  
Chicago

**Nykiel Carlin & Co Ltd**  
Barrington, Mt Prospect

**O'Connor Brooks & Co**  
Stockton

**Oppenheim Appel Dixon & Co**  
Chicago

**Ostrow Reisin Berk & Abrams Ltd**  
Chicago, Joliet, Kankakee

**Pannell Kerr Forster**  
Chicago

**Peat Marwick Main & Co**  
Chicago, Decatur, Oak Brook, Peoria, Rockford,  
Schaumburg

**Price Waterhouse**  
Chicago, Oak Brook, Peoria

**Robbins Baer Baygood & Telpner Chartered**  
Chicago

**Philip Rootberg & Company**  
Chicago

**Arnold N Schorn & Co**  
Chicago

**Seidman & Seidman BDO**  
Chicago, Rockford

**Selden Fox and Associates Ltd**  
Aurora, Oak Brook

**H G Siefert & Company**  
Sycamore

**Sikich Gardner & Co**  
Aurora, Naperville, Springfield

**Silvertrust Chulock & Stewart**  
Skokie

**Sleeper Nalefski & Catlin**  
Decatur

**Touche Ross & Co**  
Chicago, Schaumburg

**Veatch Rich & Nadler Chartered**  
Northbrook

**Dennis J Vogler PC**  
Columbia

**Volpe & McConnachie Ltd**  
Wheaton

**Weiss & Company**  
Northfield

**Wilkes Besterfield & Co PC**  
Olympia Fields

**Wolf & Company Midwest**  
Chicago, Downers Grove, Elmhurst, Northbrook,  
Oak Brook, Wheaton

**Arthur Young & Company**  
Chicago, Springfield

**INDIANA****Arthur Andersen & Co**

Indianapolis

**Baden Conrad Gage & Schroeder**

Columbia City, Fort Wayne, Kendallville

**Bailey Williams McGonigal & Knowles**

Indianapolis

**Blue & Co**

Columbus, Indianapolis, Rensselaer, Seymour

**Cole J Brandenburger AC**

Columbus

**Buechlein Brough & Co PC**

Jasper

**Clifton Gunderson & Co**

Indianapolis

**Coopers & Lybrand**

Elkhart, Fort Wayne, Indianapolis, South Bend

**Crowe Chizek and Company**

Elkhart, Indianapolis, Michigan City, South Bend

**David Culp & Co**

Fort Wayne, Huntington

**Deloitte Haskins & Sells**

Indianapolis

**Kenneth DuFon & Company**

Highland

**Dunbar Cook & Shepard Inc**

Indianapolis

**Ernst & Whinney**

Carmel, Fort Wayne, Indianapolis, South Bend

**Ford Brinkerhoff & Koehler**

Indianapolis

**Fouts & Co PC**

Indianapolis

**Girardot Strauch & Cox PC**

Lafayette

**Harding Shymanski & Company**

Evansville, Tell City

**Thomas Havey & Co**

Munster

**Kemper CPA Group**Connersville, Evansville, Greenfield, Linton, Sullivan,  
Terre Haute, Vincennes, Washington



**Kimmerling Myers & Co Inc**  
Indianapolis

**Klemme Blue & Co**  
Lafayette

**Krouse Kern & Co Inc**  
Fort Wayne

**Laventhol & Horwath**  
Indianapolis

**London Witte & Company**  
Indianapolis

**Lysaught Salmon and Company Inc**  
Michigan City

**Marshall & Poe**  
Elkhart

**McGladrey Hendrickson & Pullen**  
Elkhart, Goshen, South Bend

**Terry McMahon & Co PC**  
Munster

**Monroe Shine & Co Inc**  
Bedford, New Albany

**Geo S Olive & Co**  
Bloomington, Evansville, Fort Wayne, Indianapolis,  
Merrillville, Muncie, Richmond, Valparaiso

**Oyler Matchette & Company PC**  
Marion

**Peachin Birk Schwartz & Co PC**  
Greenwood, Indianapolis

**Pearson Thieling & Co PC**  
Plymouth

**Peat Marwick Main & Co**  
Indianapolis

**R J Pile & Company**  
Indianapolis

**Price Waterhouse**  
Indianapolis, South Bend

**Rea Gross Logan & Co Inc**  
Marion, Wabash

**Reed & Company PC**  
Indianapolis, West Lafayette

**Sackrider & Company Inc**  
Terre Haute, Vincennes

**Sanders and Company AC**  
Evansville

**Simmons & Company**  
Muncie

**Smith Thompson Wihebrink & Co Inc**  
Lafayette, Logansport

**Stauffer & Company**  
Elkhart, Goshen, Shipshewana

**Whipple & Company PC**  
Indianapolis

**Whitcraft & Thomas**  
Elkhart

**Woodbury & Company AC**  
Franklin

**John W Wyatt PC**  
Tell City

**Arthur Young & Company**  
Indianapolis

**Alan M Zumstein**  
New Albany

**IOWA**

**Albertson Company PC**  
Altoona

**Brooks Lodden PC**  
Des Moines, Oskaloosa

**R Robert Byers**  
Iowa City

**Cain Ellsworth & Co**  
Sheldon

**Carney Alexander Marold & Co**  
Waterloo

**Carver Michaels Taylor Rees & Lambert PC**  
Muscatine, Wilton

**Clifton Gunderson & Co**  
Cedar Rapids, Clinton, DeWitt, Iowa City, Maquoketa

**Bertram Cooper & Co**  
Clear Lake, Lake Mills

**Coopers & Lybrand**  
Des Moines

**Crayne Parkinson & Associates PC**  
Sioux City

**Darrah Schroer & Kress PC**  
Avoca, Council Bluffs, Glenwood, Harlan,  
Missouri Valley

**Darst Hamilton & Associates PC**  
Council Bluffs

**Deloitte Haskins & Sells**  
Davenport, Des Moines

**Den Hartog & Hogan**  
Cedar Rapids, Marion, Mason City, Waterloo

**Denman & Company**  
Des Moines, Sheldon

**Dougherty & Co PC**  
Ames

**Draper Snodgrass Mikkelsen & Co PC**  
Creston

**Dutton & Associates PC**  
Council Bluffs

**Ernst & Whinney**  
Des Moines

**Erpelding Voigt & Co**  
Algona

**Galinsky & Company**

West Des Moines

**Gosling & Company PC**Edgewood, Independence, Manchester, Waverly,  
West Union**Gronewold Bell Kyhnn & Co PC**

Atlantic

**Jack L Hawn**

Jefferson

**Henkel & Associates PC**

Boone, Stratford

**Hensel Latta & Harris**

Washington

**Hunzelman Putzier & Co**

Laurens, Storm Lake

**Kiesling Associates**

West Des Moines

**King Reinsch Prosser & Co**

Sioux City

**Koller & Yotty**

Kalona, Washington

**McGladrey Hendrickson & Pullen**Burlington, Cedar Rapids, Clinton, Davenport,  
Des Moines, Dubuque, Fort Dodge, Iowa City,  
Marshalltown, Mason City, Waterloo**Meriwether Wilson and Company**

Perry, Tipton, West Des Moines

**Miller Cremers & Associates PC**

Des Moines

**Mosebach Griffith and Company**Cedar Rapids, Des Moines, Grundy Center,  
Muscatine, Tama**Herbert J Mullins**

Des Moines

**Nichols Rise & Company**

Sioux City

**O'Connor Brooks & Co**

Dubuque

**Keith D Oltrogge**

Denver

**Peat Marwick Main & Co**

Davenport, Des Moines

**Ryun Givens and Company**

Cherokee, Spencer, West Des Moines

**Schnurr & Co PC**

Fort Dodge

**Schuring & Uitermarkt PC**  
Pella

**Sklenar Garrett & Co**  
Atlantic, Audubon

**Sidney B Smith and Co**  
Des Moines

**Theobald, Donohue & Thompson**  
Fairfield, Oskaloosa, Pella

**Burton E Tracy & Co PC**  
Clarion, Garner

**Vroman Kutscher McGowen Hurst & Clark PC**  
Des Moines

**Wagner Matthias & McGinn PC**  
Des Moines

**Williams & Company**  
Le Mars, Onawa, Orange City, Sioux City

**Winther Stave & Co**  
Spencer

**Woodring & Associates PC**  
Des Moines

**Arthur Young & Company**  
Des Moines

**KANSAS****Agler & Gaeddert Chartered**

Emporia, Lawrence, Ottawa, Paola

**Allen Gibbs & Houlik**

Wichita

**Baird Kurtz & Dobson**

Wichita

**Diehl Banwart Bolton Jarred & Bledsoe Chartered**

Chanute, Fort Scott, Girard

**Drees Dunn & Company**

Overland Park

**Franklin Walsh & Co**

Overland Park

**Grant Thornton**

El Dorado, Wichita

**Kennedy and Coe**Anthony, Colby, Concordia, Garden City, Goodland,  
Great Bend, Marysville, Pratt, Salina, Scott City,  
Smith Center, Wichita**Kennedy McKee & Company**

Dodge City

**Kirkpatrick Sprecker & Company**

Wichita

**F B Kubik & Company**

Wichita

**John C Magnuson Chtd**

Lindsborg

**Peat Marwick Main & Co**

Topeka, Wichita

**Pool & Company Chartered**

Emporia

**R L Quint**

Mission

**Regier Carr & Monroe**

Wichita

**Smoll & Banning Chartered**

Dodge City

**Snodgrass Dunlap & Company**

Fredonia, Iola

**Taylor Holcomb & Company PA**

Overland Park

**Touche Ross & Co**

Topeka

**Westervelt Carson & Miller Chartered**  
Independence, Parsons

**Arthur Young & Company**  
Wichita

**KENTUCKY**

**Arthur Andersen & Co**  
Louisville

**Baird Kurtz & Dobson**  
Bowling Green, Franklin

**Bressler & Company PSC**  
Covington

**Campbell Myers & Rutledge**  
Glasgow

**Carpenter & Mountjoy PSC**  
Lexington, Louisville

**Compton Kottke & Associates PSC**  
Louisville

**Coopers & Lybrand**  
Lexington, Louisville

**Cornman Bryan & Watts PSC**  
Mayfield

**Cotton and Allen**  
Louisville

**Cox Oldham & Bartlett**  
Louisville

**Dean Dorton & Ford PSC**  
Lexington

**Deloitte Haskins & Sells**  
Lexington

**Deming Malone Livesay & Ostroff**  
Louisville

**Ernst & Whinney**  
Lexington, Louisville

**Eskew & Gresham PSC**  
Lexington, Louisville

**Griffith Anderson DeLaney & Snoddy**  
Ashland

**Hamilton Thomas & Co**  
Louisville

**Robert D Hofacre**  
Fort Wright

**J C Holland & Company**  
Bowling Green, Franklin

**W J Jessie & Associates**  
Russell

**Jones Nale and Mattingly**  
Frankfort, Louisville, Shelbyville, Versailles,  
Winchester



**Kauffmann and Kauffmann**  
Louisville

**Kelley Galloway & Company**  
Ashland, Morehead, Pikeville

**Miller Mayer Sullivan & Stevens**  
Lexington

**Monroe Shine & Co Inc**  
Louisville

**Newton & Kem PSC**  
Hopkinsville

**Peat Marwick Main & Co**  
Lexington, Louisville

**Potter & Company**  
Lexington, Louisville

**Price Waterhouse**  
Florence, Lexington

**Riney Hancock & Co**  
Owensboro

**Schuette & Taylor**  
Paducah

**Smith Goolsby Artis & Reams PSC**  
Ashland

**Summers & McCrary PSC**  
Lexington, Winchester

**Thurman & Campbell PSC**  
Cadiz, Hopkinsville, Princeton

**Tichenor & Eiche**  
Louisville

**Touche Ross & Co**  
Louisville

**Von Lehman & Company**  
Fort Mitchell

**Williams Williams & Lentz**  
Paducah

**Wilson & Company**  
Lexington, Somerset

**York Neel & Company**  
Henderson, Hopkinsville, Madisonville, Morganfield,  
Owensboro, Providence

**Arthur Young & Company**  
Louisville

**LOUISIANA**

**Arthur Andersen & Co**  
Lafayette, New Orleans

**Bain Freibaum & Co**  
New Orleans

**Bergeron & Company APC**  
Houma

**Bernard & Franks**  
Metairie

**Bourgeois Bennett Thokey & Hickey**  
Houma, New Orleans

**Cole Evans & Peterson**  
Shreveport

**Coopers & Lybrand**  
New Orleans

**Deloitte Haskins & Sells**  
Baton Rouge, New Orleans

**Duplantier Hrapmann Hogan & Maher**  
New Orleans

**Ernst & Whinney**  
Baton Rouge, New Orleans

**Grant Thornton**  
New Orleans

**Hawthorn Waymouth & Carroll**  
Baton Rouge

**Heard McElroy & Vestal**  
Shreveport

**Hill Inzina & McGrew**  
Bastrop

**Johnson & Scarbrough**  
Deridder

**Johnston and Company**  
Monroe

**Kushner LaGraize & Moore**  
Metairie

**LaPorte Sehrt Romig and Hand**  
Covington, New Orleans, Slidell

**Basil M Lee and Company**  
Baton Rouge

**Leftwich Delcambre Ladouceur and Company**  
New Orleans

**Lovell & Company APC**  
New Orleans

**H J Lowe & Company**  
Baton Rouge, Port Allen

**McElroy Quirk & Company**  
Lake Charles

**Mires & Abshire**  
Sulphur

**Paillet and Meunier**  
Metairie

**Peat Marwick Main & Co**  
Baton Rouge, New Orleans, Shreveport

**J Earl Pedelahore & Co**  
New Orleans

**Postlethwaite & Netterville**  
Baton Rouge, Donaldsonville, St Francisville

**Price Waterhouse**  
New Orleans

**Roberts Cherry and Company**  
Shreveport

**Seidman & Seidman BDO**  
Shreveport

**Touche Ross & Co**  
Baton Rouge, Houma, New Orleans

**Vizzini & Dooley**  
Kenner

**Wegmann Dazet & Co**  
Houma, New Orleans

**Arthur Young & Company**  
New Orleans

**MAINE**

**Berry Dunn McNeil & Parker**  
Bangor, Portland

**Coopers & Lybrand**  
Portland

**Cummings Lamont & Associates**  
Kennebunk, Sanford, York

**Ernst & Whinney**  
Portland

**Chester M Kearney**  
Presque Isle

**Laeger Brooks Carter Ade & Hersey**  
Bangor, Millinocket, Portland

**Loiselle and Beatham**  
Bangor

**Macdonald Page & Co**  
Portland

**Peat Marwick Main & Co**  
Portland

**Walter H Rotz**  
Lewiston

**Smith Batchelder & Rugg**  
Augusta, Skowhegan

**Tate Fitch PA**  
Bangor

**Tofias Fleishman Shapiro & Co**  
Portland

**Arthur Young & Company**  
Portland

**MARYLAND**

**Abrams Foster Nole & Williams**  
Baltimore

**C W Amos & Company**  
Annapolis, Baltimore, Bethesda, Cambridge,  
Centreville, Salisbury

**Arthur Andersen & Co**  
Baltimore

**Aronson Fetridge Weigle & Stern PC**  
Bethesda

**Bauermann & Druzgala PA**  
Baltimore, Columbia

**Bond Beebe Barton & Muckelbauer PC**  
Rockville

**Millard T Charlton & Associates Chartered**  
Bladensburg

**Clifton Gunderson & Co**  
Baltimore

**Coopers & Lybrand**  
Baltimore

**Councilor Buchanan & Mitchell**  
Bethesda

**Cox Long & Colvin PA**  
Leonardtwn, Lexington Park

**Coyne & McClean Chartered**  
Baltimore, Towson

**Deloitte Haskins & Sells**  
Baltimore

**Dembo Jones & Healy PC**  
Rockville

**Ellin & Tucker Chartered**  
Baltimore

**Ernst & Whinney**  
Baltimore

**Faw Casson & Co**  
Easton, Ocean City, Salisbury

**Freidkin Sachs Matrone & Horn PA**  
Rockville

**Friedman & Fuller PC**  
Rockville

**Garner Bloom & Klein Chartered**  
Silver Spring

**Gelman & Rosenberg PC**  
Chevy Chase

**Grabush Newman & Co PA**  
Baltimore

**Grant Thornton**  
Baltimore

**Gross Mendelsohn & Weiler PA**  
Baltimore

**Thomas Havey & Co**  
Baltimore

**Hertzbach Sapperstein & Sidle PA**  
Owings Mills

**Kamanitz Uhlfelder & Permison PA**  
Baltimore

**Kaufman Rosenbloom & Shapiro PA**  
Bethesda

**Keller Zanger Bissell & Company**  
Frederick, Rockville

**Raymond E Lang & Associates PA**  
Bethesda

**Laventhol & Horwath**  
Baltimore, Rockville

**Linton Shafer & Company PA**  
Frederick, Silver Spring

**D R Mason & Associates PA**  
Baltimore

**McLean Koehler Sparks & Hammond**  
Baltimore, Frederick, Westminster

**Naron & Wagner Chartered**  
Annapolis, Baltimore, Hagerstown

**Peat Marwick Main & Co**  
Baltimore, Columbia

**Price Waterhouse**  
Baltimore, Bethesda

**Reznick Fedder & Silverman**  
Baltimore, Bethesda

**Riibner & Associates**  
Kensington

**Rodeheaver & Associates**  
Oakland

**Rollins & Gerwig**  
Cumberland

**Rowles & Company**  
Baltimore, Salisbury

**Sarfino and Rhoades**

Rockville

**Sherman & Sherman PA**

Towson

**Smith Elliott Kearns & Company**

Hagerstown

**Bert W Smith Jr & Co Chtd**

Columbia

**Snyder Newrath and Company PC**

Bethesda

**Stegman & Company PA**

Baltimore, Bel Air, Columbia, Towson

**Stoy Malone & Company**

Baltimore, Bethesda, Columbia

**Sturgill Rager & Lehman Chartered**

Westminster

**Sullivan Davitt & Kreitzman**

Bethesda

**Touche Ross & Co**

Baltimore

**Walpert Smullian & Blumenthal PA**

Baltimore

**Gregory K Washington**

Forestville

**Watkins Meegan Drury & Company**

Bethesda, St Charles

**Wolpoff & Company**

Baltimore

**Wooden & Benson**

Baltimore, Waldorf

**Arthur Young & Company**

Baltimore

**MASSACHUSETTS**

**Aaron Smith Bergman Gaffney & Rubinstein PC**  
Springfield

**Alexander Aronson Finning & Co PC**  
Boston, Westborough

**Arthur Andersen & Co**  
Boston

**Books & Bakerman**  
Needham

**Martin D Braver & Co PC**  
Chestnut Hill

**Bravo Chicoski & Napolitano PC**  
Wayland

**Leslie P Brigham Incorporated**  
Swansea

**Budd & Carioto PC**  
Pittsfield

**Canby Maloney & Co Inc**  
Framingham

**Donald H Chapin**  
Nantucket

**Coopers & Lybrand**  
Boston, Springfield

**Deloitte Haskins & Sells**  
Boston

**Daniel Dennis & Company**  
Boston

**Charles E Di Pesa & Co**  
Boston

**DiSanto Bertoline & Company PC**  
Springfield

**John A Epeneter PC**  
Arlington

**Robert Ercolini & Company**  
Boston

**Ernst & Whinney**  
Boston

**Feeley + Driscoll PC**  
Boston

**Paul J Gerry PC**  
Boston

**Gordon Harrington & Osborn PC**  
North Andover, Salem



**Grant Thornton**  
Boston

**Gray Gray & Gray**  
Boston

**Leonard C Green & Company**  
Boston

**Greenberg Rosenblatt Kull & Bitsoli PC**  
West Springfield, Worcester

**J G Hodgson & Co Inc**  
New Bedford

**Kennedy & Lehan PC**  
Quincy

**C T Lambert & Assoc PC**  
Framingham, Southbridge

**Laventhol & Horwath**  
Boston

**Leverone & Company**  
Billerica

**Arnold London**  
Boston

**Mandragouras Powers & Co PC**  
Peabody

**Mann Judd Landau**  
Boston

**Meahl McNamara & Co**  
Boston

**Miller Wachman & Co**  
Boston, Worcester

**Moody O'Sullivan and Company**  
North Andover

**Mullen & Company**  
Boston, Hyannis

**Needel Welch & Stone PC**  
Hingham

**O'Connor & Drew**  
Braintree

**Pannell Kerr Forster**  
Boston

**Parent McLaughlin & Nangle**  
Boston, Raynham

**Peat Marwick Main & Co**  
Boston, Burlington, Springfield, Worcester

**Price Waterhouse**  
Boston, Cambridge, Waltham

**Rosenfield Holland & Raymon PC**  
North Dartmouth

**Michael K Schaefer**  
Boston

**Seidman & Seidman BDO**  
Boston, Gardner, Wellesley

**Alfred W Siegrist PC**  
Wellesley

**Stavisky Shapiro & Weiss**  
Boston

**Sullivan Bille & Company**  
Boston, Tewksbury

**Tofias Fleishman Shapiro & Co PC**  
Cambridge

**Tonneson & Company PC**  
Wakefield

**Touche Ross & Co**  
Boston, Worcester

**Vitale Caturano & Company PC**  
Boston

**Wolf & Company of Massachusetts PC**  
Boston

**Arthur Young & Company**  
Boston, Worcester

**MICHIGAN****Arthur Andersen & Co**

Ann Arbor, Bloomfield Hills, Detroit, Grand Rapids

**Baditoi Segroves & Co PC**

Southfield

**John L Barker PC**

Troy

**Beene Garter & Co**

Grand Rapids

**Boyes Wright Pittman & Moug PC**

Farmington Hills, Lapeer

**Bradke Bowman & Gaudette**

Grand Ledge

**Carabell Leslie and Company PC**

Mount Clemens

**S G Carlton & Company**

Monroe

**Coopers & Lybrand**

Detroit, Grand Rapids

**Correll Krywko Harrell Morgante & Button PC**

Detroit, Southfield

**Crowe Chizek and Company**

Grand Rapids

**Deloitte Haskins & Sells**

Ann Arbor, Detroit, Grand Rapids, Saginaw

**Dennis & Gartland PC**

Lansing, Mount Pleasant, Traverse City

**Derderian Kann Seyferth & Salucci PC**

Troy

**Dieterman Linden Manske Strassburger & Co PC**

Grand Haven, Grand Rapids

**Doeren Mayhew & Co PC**

Troy

**Dupuis & Ryden PC**

Flint

**Echelbarger Himebaugh Tamm & Cummins PC**

Grand Rapids

**Edwards Koshiw Stanley & Associates PC**

Ann Arbor, Troy

**Ernst & Whinney**Detroit, Grand Rapids, Jackson, Kalamazoo, Lansing,  
Marquette, Saginaw

**Fellows & Ludwig PC**

Troy

**Fenberg Schiff & Company**

Southfield

**Follmer Rudzewicz & Co PC**

Mount Clemens, Southfield

**Geisinger & Dial**

Troy

**Gordon & Company PC**

Bloomfield Hills

**Grant Thornton**

Southfield

**Gross Roof & Company PC**

Adrian

**Howell Osbourne & Co PC**

Hillsdale, Marshall

**Laventhol & Horwath**

Southfield

**Linden Klain Israel & Ross**

Southfield

**Linscheid Austin Frohm & Associates PC**

Port Huron

**Maner Costerisan & Ellis PC**

Lansing

**Jack Martin & Co PC**

Battle Creek, Birmingham, Detroit

**Mathews Nightingale Reich & Scott PC**

Birmingham

**McCartney and McIntyre PC**

Breckenridge, Lansing

**McCulloch & Co PC**

Royal Oak

**McEndarffer Hoke & Bernhard PC**

Bloomfield Hills

**Mellen Seal & Pivoz PC**

Birmingham

**Merskin & Merskin PC**

Beulah, Hart, Ludington, Manistee, Traverse City

**Moore Smith & Dale**

Farmington Hills

**Nietzke & Faupel PC**

Pigeon, Sebewaing

**Pannell Kerr Forster**

Detroit

**Parker Wittus and Company**

Southfield

**Peat Marwick Main & Co**

Detroit, Lansing

**Perrin Fordree & Company PC**

Troy

**Plante & Moran**

Ann Arbor, Battle Creek, Benton Harbor, Coldwater,  
East Lansing, Kalamazoo, Mount Clemens, Rochester,  
Southfield, Traverse City

**Prangley Marks & Co**

Grand Rapids

**Price Waterhouse**

Battle Creek, Detroit

**Rehmann Robson & Co**

Cheboygan, Farmington Hills, Grand Rapids,  
Jackson, Midland, Saginaw

**Schippers Kintner & Robertson PC**

Adrian

**Schmaltz & Company PC**

Southfield

**Schroeder Howell and Trefzer PC**

St Clair Shores

**Seidman & Seidman BDO**

Detroit, Dowagiac, Flint, Grand Haven, Grand Rapids,  
Kalamazoo, Muskegon, Traverse City

**Siegfried Crandall Vos & Lewis PC**

Kalamazoo, Portage

**Skillman Zielesch & Company**

Troy

**Smith Fought Bunker & Hume PC**

Petoskey

**Straka Jarackas and Co PC**

Troy

**Talaska & Sharpe**

Ironwood

**Touche Ross & Co**

Ann Arbor, Detroit, Grand Rapids, Lansing

**Weinlander Fitzhugh Bertuleit & Schairer PC**

Bay City, Clare, East Tawas, West Branch

**Yeo & Yeo**

Alma, Clare, Fenton, Flint, Kalamazoo, Lansing,  
Marlette, Midland, Saginaw

**Arthur Young & Company**

Detroit, Troy

**MINNESOTA**

**Arthur Andersen & Co**  
Minneapolis, St Paul

**Alan C Anderson Chartered**  
Rochester

**Arnott Nilsestuen and Associates**  
Minneapolis

**Charles Bailly & Company**  
Minneapolis

**Baune Dosen & Company**  
Hibbing, Minneapolis

**Beinhorn & Lindaman Ltd**  
Staples

**Boeckermann Heinen & Mayer**  
Minneapolis

**Boulay Heutmaker Zibell & Co**  
Minneapolis, St Paul

**Bowlby Anfinson Crandall & Haedt Ltd**  
Austin

**Boyer & Company**  
Burnsville

**Boyum & Barenscheer**  
Minneapolis, St Paul

**Brady Martz & Associates PC**  
East Grand Forks, Thief River Falls

**Broberg Virden & Johnson Ltd**  
Grand Rapids, Hibbing

**Byrne Olson & Barta Ltd**  
Bloomington, New Prague, Preston, Rochester

**Carlson Poston & Associates Ltd**  
Minneapolis

**Frank E Claymon**  
Minneapolis

**Bertram Cooper & Co**  
Albert Lea, Rochester, Waseca

**Coopers & Lybrand**  
Minneapolis

**Copeland Buhl & Company**  
Wayzata

**Cummings Keegan & Co**  
Anoka, Minneapolis

**Deloitte Haskins & Sells**  
Minneapolis, St Paul

**Divine Scherzer & Brody Ltd**  
St Paul

**Eide Helmeke & Co**  
Moorhead

**Eikill & Schilling Ltd**  
Cloquet, Duluth

**Ernst & Whinney**  
Minneapolis, St Paul

**Esterbrooks Lomen Scott & Signorelli Ltd**  
Duluth

**Fiebiger Swanson West & Co**  
Moorhead

**Fox McCue & Murphy**  
Belle Plaine, Eden Prairie

**Joseph E Furman**  
Cold Spring

**Goldfein Silverman & Olson Ltd**  
Minneapolis

**Grant Thornton**  
Minneapolis

**Graves McKenna Lundeen & Almquist**  
Minneapolis

**George M Hansen Company PA**  
Minneapolis

**Hansen Jergenson & Co**  
Minneapolis

**Hawkins Ash Baptie & Company**  
Winona

**Adrian Helgeson and Company**  
Minneapolis

**Jelinek Metz & Company Ltd**  
Hopkins

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

**Kern Poganski & Hirschfeld Ltd**  
Princeton, St Cloud

**John A Knutson & Co**  
Minneapolis

**Larson Allen Weishair & Co**  
Minneapolis, St Cloud

**Latham & Parker**  
Willmar

**Laventhol & Horwath**  
Minneapolis

**Lethert Skwira Schultz & Co**  
St Paul

**Lurie Eiger Besikof & Co**  
Minneapolis

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

**McMahon Hartmann Amundson & Co**  
St Cloud, Willmar

**Moser & Christianson Ltd**  
Thief River Falls

**Ness Waller Pearson & Co Ltd**  
Alexandria

**Nygaard Pickett & Co**  
Fergus Falls

**Olsen Thielen & Co Ltd**  
Minneapolis, St Paul

**Olson Clough & Straumann**  
Edina

**Pannell Kerr Forster**  
Minneapolis

**Peat Marwick Main & Co**  
Duluth, Minneapolis, St Paul

**Peterson & Company**  
Mankato, St Peter

**Price Waterhouse**  
Minneapolis

**Sands Rust & Company**  
Minneapolis, St Paul

**Schweitzer Rubin Gottlieb & Karon**  
Minneapolis

**Seifert Betts & Co Ltd**  
Minneapolis

**Simma Flottesmesch & Orenstein Ltd**  
Minneapolis

**Stirtz Bernards & Company PC**  
Edina, Minneapolis, St Paul

**Touche Ross & Co**  
Bloomington, Minneapolis, St Paul

**Vekich Arkema & Company Chartered**  
Minneapolis

**Voto Tautges Redpath & Co Ltd**  
White Bear Lake

**Woodard & Company Ltd**  
Minneapolis

**Arthur Young & Company**  
Minneapolis



**MISSISSIPPI****Arthur Andersen & Co**

Jackson

**Breazeale Saunders & O'Neil**

Jackson

**Buckner & Buckner**

Vicksburg

**Burkhalter & Company PA**

Jackson

**Butchart & Associates PA**

Canton, Jackson

**Chapman Emerson & Company PA**

Jackson, Meridian

**Clifford Harvey & Culumber PA**

Gulfport

**DeMiller Denny Word & Co**

Jackson

**Ernst & Whinney**

Jackson

**Gillon and Company Ltd**

Natchez

**Hagaman Roper Haddox & Reid**

Jackson

**Holt Stevens and Associates**

Laurel

**Horne CPA Group PA**

Grenada, Hattiesburg, Jackson, Laurel, Lucedale

**Koury Ready Lefoldt & Co**

Jackson

**T E Lott and Company PA**

Columbus, Starkville

**May & Company**

Vicksburg

**John W Morgan & Company Ltd**

Jackson

**Nail McKinney Tate and Robinson**

Amory, New Albany, Tupelo

**Peat Marwick Main & Co**

Jackson

**Piltz Williams LaRosa & Co**

Biloxi, Ocean Springs

**William H Polk & Co PA**

Batesville

**Rea Shaw Giffin & Stuart**  
Meridian, Waynesboro

**Ross Eubank Betts & Co**  
Jackson

**Jerry T Rudman**  
Brookhaven

**Silas M Simmons & Company**  
Natchez

**J Paul Stockwell & Associates**  
Jackson

**Taylor Powell Wilson & Hartford**  
Greenwood, Jackson

**Touche Ross & Co**  
Jackson

**Williams Nader & Company**  
Jackson

**MISSOURI****Anders Minkler & Diehl**

St Louis

**Arthur Andersen & Co**

Kansas City, St Louis

**Aselage Kiefer & Co**

St Louis

**Baird Kurtz & Dobson**Branson, Joplin, Kansas City, Liberty, Springfield,  
St Louis**Baron Salsman & Company**

St Louis

**Botz Deal & Company PC**

St Charles

**Bounds Poger & O'Donnell**

St Louis

**Boyd Franz & Stephans**

St Louis

**Brandvein Shapiro Kossmeyer**

Maryland Heights, St Louis

**Clifton Gunderson & Co**

St Joseph

**Coffman Stewart Love McWilliams & Gray PC**

Poplar Bluff

**Coopers & Lybrand**

Kansas City, St Louis

**John R Crouch Inc**

Farmington

**Deloitte Haskins & Sells**

Kansas City, St Louis

**Diehl Banwart Bolton Jarred & Bledsoe Chartered**

Nevada

**Donnelly Meiners Jordan PC**

Kansas City

**Ernst & Whinney**

Kansas City, St Louis

**Gasper and Company PC**

St Joseph

**Gill & Liberatore**

St Louis

**John W Gillum**

Kirksville

**Grace & Company PC**  
St Louis

**Grant Thornton**  
Kansas City, St Louis

**Gruber Tanzey & Associates PC**  
Jefferson City, Mexico

**Hochschild Bloom & Company**  
Chesterfield, Marshall, Sedalia, Washington

**Huber Ring & Co PC**  
St Louis

**Kerber Eck & Braeckel**  
Cape Girardeau, Kansas City, St Louis

**Leslie W Kinser**  
Springfield

**Lage Evers & Company**  
California, Jefferson City, Osage Beach

**Charles B Larson**  
St Joseph

**Laventhol & Horwath**  
Kansas City, St Louis

**Charles P Malone Inc PC**  
Boonville, Versailles

**Mayer Hoffman McCann**  
Kansas City

**Megargel Ehlmann Favazza & Co PC**  
St Louis

**E Thomas Moulder PC**  
Springfield

**Mustion Company PC**  
Waynesville

**Pannell Kerr Forster**  
St Louis

**Peat Marwick Main & Co**  
Kansas City, St Louis

**L D Perry PC**  
St Joseph

**Price Waterhouse**  
Kansas City, St Louis

**Rubin Brown Gornstein & Co**  
St Louis

**Schmidt & Company**  
Blue Springs

**Schwalter and Jabouri**  
Kansas City, St Louis

**Seideman & Company**

Neosho

**St John & Mersmann PC**

Chesterfield

**Stone Carlie and Company**

St Charles, St Louis

**Sumner Carter Hardy & Simpson**

St Joseph

**Touche Ross & Co**

Kansas City, St Louis

**Troupe Kehoe Whiteaker & Kent**

Kansas City

**Dennis J Vogler PC**

St Louis

**Williams Keepers**

Columbia, Jefferson City, Mexico

**Arthur Young & Company**

Kansas City, St Louis

## MONTANA

**Anderson ZurMuehlen & Co PC**  
Billings, Butte, Helena

**Charles Bailly & Company**  
Billings, Great Falls

**Berres & Romo**  
Lewistown

**Larry W Blakely**  
Livingston

**Bradley & Marchwick**  
Bozeman

**Bryant Scharfe Deppmeier & Company PC**  
Chinook, Havre

**Chandler Hadley Maxie & Smrcka PC**  
Glasgow

**Child & Smith PC**  
Sidney

**Dobbins DeGuire & Tucker PC**  
Missoula

**Eigeman Hanson & Marshall PC**  
Kalispell, Whitefish

**Joseph Eve & Company**  
Great Falls

**Hamilton Misfeldt & Company PC**  
Cut Bank, Great Falls, Havre, Shelby

**Jordahl & Sliter**  
Kalispell

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

**Kester and Kester**  
Missoula

**Lenhardt & Lunde**  
Glendive

**Herbert J Mangis**  
Billings

**Newland Horn Crippen & Peck PC**  
Butte, Deer Lodge, Dillon

**Delwin C Nordtvedt**  
Glendive

**Peat Marwick Main & Co**  
Billings

**Sorenson & Hanson**  
Kalispell

**Stallard & Associates PC**  
Miles City

**Summers McNea and Company PC**  
Billings

**Douglas Wilson & Co**  
Great Falls

**NEBRASKA**

**Arthur Andersen & Co**  
Omaha

**Larry W Andersen & Co**  
Kimball, Sidney

**Baird Kurtz & Dobson**  
Lincoln, Omaha

**Basso McClure & Goeglein**  
Lincoln

**Bland Datesman & Associates PC**  
Omaha

**Clawson & Associates**  
Omaha

**Dana F Cole & Company**  
Beatrice, Broken Bow, Grand Island, Lincoln, O'Neill,  
Ord

**Contryman Associates PC**  
Grand Island, Hastings, Kearney, Lexington

**Coopers & Lybrand**  
Lincoln, Omaha

**Darst Hamilton & Associates PC**  
Omaha

**Deloitte Haskins & Sells**  
Omaha

**Dohman Akerlund & Eddy**  
Aurora

**Dutton & Associates PC**  
Omaha

**Erickson & Brooks**  
Fremont

**Frankel Zacharia Nissen & Stamp**  
Omaha

**Fry White & Guszak**  
Lincoln

**Grant Thornton**  
Lincoln

**Dale E Gruntorad & Co**  
Lincoln

**Haney Martin & Ludwig PC**  
North Platte

**Hill Goerke Schafer & Goerke PC**  
Scottsbluff



**Kading Chesley & Woodke PC**  
Omaha

**Kennedy and Coe**  
McCook

**Fred A Lockwood & Co PC**  
Gering

**Masimore & Associates**  
Omaha

**John W Moore**  
Sidney

**Nichols Rise & Company**  
South Sioux City

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

**Peat Marwick Main & Co**  
Lincoln, Omaha

**Potts & Levering PC**  
Aurora

**Prosser & Prosser PC**  
Falls City, Omaha

**Quick & McFarlin PC**  
Omaha

**Rauner & Braasch PC**  
Chappell, Oshkosh, Sidney

**Schleisman Graeve & Buschelman**  
Omaha

**Simonsen Mader Blundell & Co**  
Scottsbluff

**Touche Ross & Co**  
Lincoln, Omaha

**Mort Trachtenberg PC**  
Omaha

**NEVADA**

**Arthur Andersen & Co**  
Las Vegas

**Barnard Vogler & Co**  
Reno

**Bradshaw Smith & Co**  
Las Vegas

**Deloitte Haskins & Sells**  
Las Vegas, Reno

**S J Gallina & Co**  
Reno

**John A Gidney Ltd**  
Reno

**Goussak Raben & Company**  
Las Vegas

**Grant Thornton**  
Reno

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

**Laventhol & Horwath**  
Las Vegas

**McGladrey Hendrickson & Pullen**  
Las Vegas, Reno

**Pangborn & Co Ltd**  
Reno

**Pannell Kerr Forster**  
Reno

**Peat Marwick Main & Co**  
Las Vegas

**Glen Raynes Chartered**  
Las Vegas

**Donald M Schulz PC**  
Carson City

**Arthur Young & Company**  
Reno

**NEW HAMPSHIRE**

**Altman & Company PC**  
Laconia

**Arthur Andersen & Co**  
Manchester

**Dana S Beane & Company PC**  
Laconia, Rochester

**F G Briggs Jr PA**  
Manchester

**Carey Vachon & Clukay PC**  
Manchester

**Coopers & Lybrand**  
Manchester

**Deloitte Haskins & Sells**  
Manchester

**Raymond C Dugdale**  
Manchester

**Ernst & Whinney**  
Manchester

**Feeley + Driscoll PC**  
Nashua

**Giordani and Lortie PA**  
Exeter

**Henderson and Tully PA**  
Nashua

**Leone Bigelow & McDonnell**  
Wolfeboro

**Melanson Greenwood & Co PA**  
Nashua

**Moody O'Sullivan and Company**  
Manchester

**Newton & DiBenedetto PA**  
Laconia, Nashua

**Smith Batchelder & Rugg**  
Keene, Lebanon, Manchester, Portsmouth

**Sullivan Bille & Company**  
Salem

**Nathan Wechsler & Company PA**  
Concord, Laconia

**Arthur Young & Company**  
Manchester

**NEW JERSEY****Amper Politziner & Mattia**

Cherry Hill, Flemington, Princeton, Woodbridge

**Arthur Andersen & Co**

Princeton, Roseland

**Leonard G Birnbaum and Company**

Summit

**Broza Block & Rubino PA**

Asbury Park

**Burns & Company PA**

Wyckoff

**Burton & Browse**

Lambertville

**Peter A Castalde**

Ridgefield Park

**Wayne R Clevon**

Toms River

**J H Cohn & Company**

Newark, Princeton, Roseland

**Coopers & Lybrand**

Newark

**Cornick Garber & Sandler**

Englewood Cliffs

**Cowan Guteski & Co PA**

Toms River

**Curchin & Company**

Red Bank, Toms River

**Neil Della Torre & Company PC**

Ridgewood

**Deloitte Haskins & Sells**Cherry Hill, Hackensack, Morristown, Newark,  
Princeton**Demetrius & Company**

Florham Park

**Dorfman Abrams Music & Co**

Glen Rock

**Durborow Kinzel & Co**

Caldwell

**John J Eccleston & Company PA**

Hackensack

**Ernst & Whinney**

Hackensack, Newark, Princeton

**Finkle & Company**

Secaucus

**Frye Williams & Co PA**  
Newark

**Grant Thornton**  
Parsippany

**Graubart & Company**  
Florham Park

**Leonard C Green & Company**  
Woodbridge

**Hess Keeley & Co**  
Millburn

**R D Hunter & Company**  
Paramus, Princeton

**Jump Bowe and Company**  
Toms River

**Laventhol & Horwath**  
East Brunswick

**Lazar Levine & Company**  
Hackensack

**Martin A Leibowitz**  
Hackensack

**Levinson Schwartz & Co**  
Livingston, Tenafly

**Loscalzo Associates PA**  
Red Bank

**MacAlpine Carll & Co**  
Haddonfield

**Mann Judd Landau**  
Paramus

**Frank J Meyers**  
Ramsey, Wayne

**Millstein & Co PA**  
Hackensack

**Mortenson Fleming Grizzetti & Boiko**  
Cranford, Toms River

**Olsen & Thompson PA**  
Morristown

**Peat Marwick Main & Co**  
Princeton, Short Hills

**Polakoff Bros and Leen PA**  
Chatham

**Price Waterhouse**  
Hackensack, Morristown, Princeton

**Renzi Pinti & Co PC**  
Collingswood

**Rich Baker Berman & Co**  
Maplewood

**Rosenberg Druker & Company**  
Bridgewater, Princeton

**Rudolf Cinnamon & Calafato**  
Ocean

**Rudolph Palitz & Company**  
Ventnor

**Shapiro & Weisman PA**  
Wall

**Sobel & Co**  
Roseland

**Sterling Nappen & Chavkin**  
Livingston

**Stevens Fluhr & Chismar**  
Neptune

**Tait Weller & Baker**  
Edison

**Touche Ross & Co**  
Newark, Trenton

**James T Walsh PC**  
Upper Saddle River

**Weinberg York Levy Tully PA**  
Neptune

**Weiner & Company**  
Morristown

**I Weismann Associates**  
Carlstadt, Mt Arlington

**Wiss & Company**  
Livingston

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

**Arthur Young & Company**  
Iselin, Princeton, Saddle Brook

**Walter J Zawacki & Co**  
Haledon

**Zdenek Horvath & Scebelo**  
Flemington

**Zuber & Company**  
Woodbury

**NEW MEXICO**

**Arthur Andersen & Co**  
Albuquerque

**Atkinson & Co Ltd**  
Albuquerque

**Balkcom & Company PA**  
Albuquerque

**Barraclough & Associates**  
Santa Fe

**Leonard G Birnbaum and Company**  
Albuquerque

**Bixler Carlton Pittenger & Co PC**  
Las Cruces

**Burrage Erickson PC**  
Albuquerque

**Burt Wright & Company PA**  
Albuquerque

**Clifton Gunderson & Co**  
Albuquerque

**Cox Keefer + Company PA**  
Farmington

**Daymon & Associates**  
Santa Fe

**Ernst & Whinney**  
Albuquerque, Roswell

**Gordon and Hale PC**  
Santa Fe

**Grant Thornton**  
Roswell

**Robert S Marquez**  
Albuquerque

**McCarthy Brunson PC**  
Albuquerque

**Metler & Company PC**  
Albuquerque

**Meyners + Company**  
Albuquerque

**Montano & Company PA**  
Albuquerque, Gallup

**Neff & Company**  
Albuquerque

**Peat Marwick Main & Co**  
Albuquerque

**Pulakos & Alongi Ltd**  
Albuquerque

**Rogoff Diamond & Walker**  
Albuquerque

**Ben Rose**  
Hobbs

**Sproles Woodard**  
Artesia

**Squire & Woodward PC**  
Albuquerque

**Ralph C Youngberg**  
Albuquerque



**NEW YORK**

**Albrecht Viggiano Zureck & Company PC**  
Farmingdale

**Anchin Block & Anchin**  
New York

**Arthur Andersen & Co**  
Melville, New York, Rochester

**Averson & Klinetop**  
Syracuse

**Leonard G Birnbaum and Company**  
Uniondale

**Bollam Sheedy Torani & Co**  
Albany

**Borek Stockel & Company**  
White Plains

**Briguglio Woods and Dobinsky**  
Norwich, Oneonta, Sidney

**Brock Schechter & Polakoff**  
Batavia, Buffalo

**Budd & Carioto PC**  
Albany, Poughkeepsie

**Cahill Larkin & Company**  
New York

**Brian A Caswell**  
Phoenix

**Donald H Chapin**  
New York

**J H Cohn & Company**  
New York

**S P Cooper & Company**  
Cedarhurst, Harrison, New York

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

**Cornick Garber & Sandler**  
New York

**Davidson Buccasio & Updyke**  
Binghamton

**Steven Nelson Delit**  
New York

**Deloitte Haskins & Sells**  
Buffalo, New York, Rochester, Woodbury

**Vincent R DiPentima PC**  
New York, Searingtown

**Dopkins & Company**  
Buffalo

**Richard A Eisner & Company**  
New York

**Eisner & Lubin**  
New York

**Ernst & Whinney**  
Albany, Buffalo, Melville, New York, Rochester,  
Syracuse, White Plains

**Freed Maxick Sachs & Murphy PC**  
Buffalo

**Frye Williams & Co PA**  
New York

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

**Gould & Swanson PC**  
Buffalo, Dunkirk, Hamburg, Westfield

**Grant Thornton**  
Melville, New York

**Leonard C Green & Company**  
New York

**Thomas Havey & Co**  
New York

**Holtz Rubenstein & Co**  
Melville

**Edward Isaacs & Company**  
New York

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

**Jacobs Evall Hirson & Blumenfeld**  
New York

**Kipnis & Karchmer**  
New York

**F T Kleiger & Company**  
New York

**Lathan Lumsden McCormick and Co**  
Buffalo, Lockport

**Laventhol & Horwath**  
Melville, New York

**Lazar Levine & Company**  
Garden City, New York

**Paul H Lenok**  
New Rochelle, New York

**Kenneth Leventhal & Company**  
New York

**Toni Y Lewis**

New York

**Loeb & Troper**

New York

**Lucker Kennedy & Felmeden**

Buffalo

**Mann Judd Landau**

New York, Woodbury

**Margolin Winer & Evens**

Garden City

**Marinan & Young**

New York

**Marshall Granger & Company**

Mamaroneck

**Charles L Marvin and Company PC**

Albany, Johnstown, Schenectady

**McGladrey Hendrickson & Pullen**

Jericho, New York

**Miller and Company PC**

New York

**Milligan Muller Chambellan & Berger**

Glen Cove, Manhasset

**Millstein & Co PA**

Washingtonville

**Mitchell Titus & Co**

New York

**Raymond M Nowicki**

Buffalo

**Oppenheim Appel Dixon & Co**

New York

**Pannell Kerr Forster**

New York

**Peat Marwick Main & Co**

Albany, Buffalo, Jericho, New York, Rochester,  
Syracuse, White Plains

**Price Waterhouse**

Buffalo, Jericho, New York, Rochester, Syracuse

**Proto & Loskey**

Olean

**Rich Levine & Company**

New York

**Ronder and Legg PC**

Kingston, Poughkeepsie

**Rose Feldman Radin Feinsod & Skehan**

New York

**Roth Lurie & Nobis PC**  
Albany, New York

**Salomon & Keefe**  
Buffalo

**Seidman & Seidman BDO**  
Buffalo, Jamestown, New York, Rockville Centre,  
White Plains

**Sheehan & Company PC**  
Brightwaters, New York

**Clark W Smith PC**  
Pittsford

**Stulmaker Roach Dorfman & Co**  
Albany, Johnstown

**Tait Weller & Baker**  
New York

**Telling & Potter PC**  
Lake Placid, Plattsburgh, Ticonderoga

**Gerald N Tischfeld Co**  
Roslyn

**Touche Ross & Co**  
Buffalo, Jericho, New York, Rochester

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

**James T Walsh PC**  
Mineola

**Watson Rice & Co**  
New York

**Weber Lipshie & Co**  
New York

**Weinaug & Company PC**  
Jamestown, Olean

**Weiner & Company**  
New York

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

**Yohalem Gillman & Company**  
New York

**Arthur Young & Company**  
Albany, Buffalo, Jericho, New York

**NORTH CAROLINA****Arthur Andersen & Co**

Charlotte, Greensboro, Raleigh

**Austin Falls Wallace & Yandle**

Charlotte

**Beck Lindsey & Company**

Charlotte

**Cannon & Company**

Winston-Salem

**Cherry Bekaert & Holland**Asheboro, Charlotte, Fayetteville, Gastonia,  
Greensboro, Wilmington**Coopers & Lybrand**

Charlotte, Raleigh

**Crisp Hughes & Co**

Asheville, Burnsville, Spruce Pine, Sylva, Waynesville

**Dellinger & Deese**

Charlotte

**Deloitte Haskins & Sells**Boone, Charlotte, Greensboro, Hickory, Lenoir,  
Morganton, Raleigh, Sanford, Southern Pines**Dixon Odom & Co**Concord, Charlotte, Greensboro, High Point,  
Rockingham, Salisbury, Southern Pines, Thomasville**Durham Martin Jenkins & Co**

Hickory, Raleigh

**Ernst & Whinney**

Charlotte, Raleigh, Winston-Salem

**Garrett Sullivan Davenport Bowie & Grant**

Durham, Greensboro, Raleigh

**D E Gatewood and Company**

Raleigh, Winston-Salem

**Hansen Johnson & Associates PA**

Hendersonville

**Holden Moss Knott Clark & Taylor PA**

Eden, Henderson, Oxford

**Johnson and Dooley PC**

Raleigh

**Johnson Price & Sprinkle PA**

Asheville, Marion

**Laventhol & Horwath**

Charlotte

**Leeper Hilliard Laughlin & Company**

Greensboro

**Lowrimore Warwick & Co**

Greenville, Whiteville, Wilmington

**McArthur Elliot & Co PA**

Charlotte

**McGladrey Hendrickson & Pullen**Asheville, Charlotte, Greensboro, Greenville, Hickory,  
Moorhead City, New Bern, Raleigh, Rocky Mount,  
Shelby, Winston-Salem**Pace & Pope PA**

New Bern

**Pannell Kerr Forster**

Greensboro

**Peat Marwick Main & Co**

Charlotte, Greensboro, Raleigh

**Price Waterhouse**

Charlotte, Raleigh, Winston-Salem

**Reznick Fedder & Silverman**

Charlotte

**Seidman & Seidman BDO**

Charlotte, Greensboro, High Point

**Sharrard McGee & Co PA**

Greensboro, High Point

**Jack M Stancil & Company**

Raleigh

**Strand Skees Jones & Company**Asheboro, Asheville, Greensboro, Mount Airy,  
Reidsville**Touche Ross & Co**Charlotte, Durham, Greensboro, Raleigh,  
Winston-Salem**Williams Overman Pierce & Company**

Greensboro, Raleigh

**Arthur Young & Company**

Charlotte, Raleigh

## **NORTH DAKOTA**

**Charles Bailly & Company**  
Bismarck, Fargo

**Brady Martz & Associates PC**  
Grand Forks, Minot

**Drees Risky & Nordell Ltd**  
Grand Forks

**Eide Helmeke & Co**  
Bismarck, Fargo, Minot

**Fiebiger Swanson West & Co**  
Fargo

**Raynold A Hoganson**  
Fargo

**Orser Olson & St Peter**  
Bismarck

**Schauer & Associates PC**  
Jamestown

**Widmer Roel & Co Ltd**  
Fargo

**Zine Hoover & Voller PC**  
Williston

**OHIO****Arthur Andersen & Co**

Cincinnati, Cleveland, Columbus, Dayton, Toledo

**Arena & Harrison Inc**

Columbus

**S R Arner & Co**

Canton

**Aronowitz Chaiken & Hardesty**

Cincinnati

**Ball & Associates Inc**

Solon

**Barnes Dennig & Co**

Cincinnati

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

Cleveland, Elyria

**Battelle & Battelle**

Dayton

**Berthelot & Associates Inc**

Cleveland

**Brell Tebay Holt & Dettinger Inc**

Toledo

**Bruner Cox Lotz Syler & Graves**

Canton

**Buckingham & Associates Inc**

Findlay

**Card Palmer & Sibbison**

Cleveland

**Cavanaugh Moore & Co**

Steubenville

**Ciuni & Panichi Inc**

Cleveland

**Clark Schaefer Hackett & Co**Cincinnati, Columbus, Dayton, Middletown, Springfield,  
Worthington**Clifton Gunderson & Co**

Cleveland

**J D Cloud & Co**

Cincinnati, Lebanon

**Cohen & Company**

Cleveland, Youngstown

**Collins Cornell Showalter & Co Inc**

Cincinnati



**Condit & Associates**

Westerville

**Coopers & Lybrand**

Akron, Canton, Cincinnati, Cleveland, Columbus,  
Dayton

**Joseph Decosimo and Company**

Cincinnati

**Deloitte Haskins & Sells**

Cincinnati, Cleveland, Columbus, Dayton, Toledo

**Ralph Dickson & Company**

Columbus

**Dohner Louis & Stephens Inc**

Dayton

**D L Donohoo & Co**

Batavia

**Ernst & Whinney**

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

**Flagel Huber Flagel & Co**

Dayton

**Foxx & Company**

Cincinnati, Columbus

**Frank Seringer & Chaney Inc**

Amherst, Ashland, Galion, Wooster

**Frauenthal & Associates Co**

Cleveland

**A S Fricano Inc**

East Liverpool, East Palestine, Salem

**Froehle Hendricks and Company**

Miamisburg

**Gangloff Kemme & Supelak**

Cleveland

**Gans Riddle and Associates Inc**

Dayton

**Gomersall & Chester**

Westlake

**Grady & Co**

Cleveland

**Grant Thornton**

Cincinnati, Cleveland

**Greene & Wallace Inc**

Columbus

**Groner Boyle & Quillin**

Columbus

**Hall Kistler & Company**

Canton

**Thomas G Harbrecht Inc**

Cincinnati

**Hausser + Taylor**

Canton, Cleveland, Columbus, Elyria, Medina

**Hill Barth & King**

Alliance, Boardman, Salem, Warren, Youngstown

**Richard A Huchison**

Dayton

**Jackson Rolfes Spurgeon & Co**

Cincinnati

**Stanton A Jones**

Columbus

**Kausch & Graf Co**

Akron

**Kopperman & Wolf Co**

Cleveland

**Krouse Kern & Co Inc**

Bryan, Swanton

**Laventhol & Horwath**

Cleveland, Columbus, Warren

**Kenneth Leventhal & Company**

Columbus

**Lewis Shane**

Cincinnati

**Lomax Soful & Foster Inc**

Akron

**Donald E Long**

Cleveland

**Lublin Sussman Rosenberg & Damrauer**

Toledo

**Lytkowski & Co Inc**

Cleveland

**Owen E McCafferty Inc**

Rocky River

**McCrate DeLaet & Co**

Sidney

**McLain Hill Rugg & Associates Inc**

Logan, New Lexington, Zanesville

**McManamon Gilbert & Doeringer**

Rocky River

**Meaden & Moore Inc**

Cleveland, Columbus, Dayton, Wooster

**Mellott & Mellott**

Cincinnati

**Mesarvey Russell & Co**  
Springfield

**Monnier & Co**  
Sidney

**Nachtrab Cousino O'Neil Treuhaft & Co**  
Sylvania

**Norman Jones Coen Tucker Cochenour & Co**  
Lancaster, Reynoldsburg, Zanesville

**Pannell Kerr Forster**  
Columbus, Shaker Heights

**Peat Marwick Main & Co**  
Akron, Canton, Cincinnati, Cleveland, Columbus,  
Toledo

**Plante & Moran**  
Cleveland

**Price Waterhouse**  
Cincinnati, Cleveland, Columbus, Dayton, Dublin,  
Toledo

**Rea & Associates Inc**  
Cambridge, Coshocton, Lima, Medina, Millersburg,  
New Philadelphia

**Reynolds Borden Chapman Combs & Co**  
Delphos, Portsmouth

**Rippe & Kingston Co PSC**  
Cincinnati

**William I Schoenfeld & Co Inc**  
Dayton

**Smith Payne & Co**  
Norwalk, Sandusky

**S R Snodgrass & Company**  
Ashtabula, Mentor, Steubenville

**Somerville & Company**  
Gallipolis

**Spaeth & Batterberry**  
Cincinnati

**Steyer Huber & Associates Inc**  
Defiance, Van Wert

**Terry Johnson & Co**  
Mingo Junction

**Touche Ross & Co**  
Akron, Cincinnati, Cleveland, Columbus, Dayton,  
Toledo

**Turpin Long & Wilson Inc**  
Orrville, Wooster

**Robert F Uhrig Company**  
Cincinnati

**Von Lehman & Company**  
Cincinnati

**Walthall and Drake**  
Cleveland

**Watson Rice & Co**  
Cleveland

**Wilson Shannon & Snow Inc**  
Newark

**Arthur Young & Company**  
Cincinnati, Cleveland, Columbus, Toledo

**OKLAHOMA****Arthur Andersen & Co**

Norman, Oklahoma City, Tulsa

**Baird Kurtz & Dobson**

Enid, Miami, Tulsa

**Beebe & Harbour**

Duncan

**Bryan Little & Hampton Inc**

Bartlesville

**Call Barrick Ethridge Webb & Co**

Cushing, Drumright, Pawnee, Stillwater

**Collins Butler & Co**

Enid

**Coopers & Lybrand**

Oklahoma City, Tulsa

**Deloitte Haskins & Sells**

Oklahoma City, Tulsa

**Engelbach Roberts & Co**

Oklahoma City

**Ernst & Whinney**

Oklahoma City

**Grant Thornton**

Oklahoma City

**Gray & Northcutt Inc**

Oklahoma City

**Horne & Company**

Ada

**Kennedy and Coe**

Alva

**James P Luton**

Oklahoma City

**Dr Charles W Page Inc**

Weatherford

**Peat Marwick Main & Co**

Oklahoma City, Tulsa

**Price Waterhouse**

Oklahoma City, Tulsa

**Randall & Brownlee Inc**

Enid

**Regier Carr & Monroe**

Oklahoma City, Tulsa

**Kenneth E Reynolds**

Norman

**Sartain Fischbein & Co**  
Tulsa

**Seidman & Seidman BDO**  
Oklahoma City, Tulsa

**Stover Fisher & Gray Inc**  
Norman

**Patrick M Talbot & Company PC**  
Oklahoma City

**Ray W Thomas**  
Tulsa

**Touche Ross & Co**  
Oklahoma City, Tulsa

**Williams & Company Inc**  
Durant, Hugo

**Arthur Young & Company**  
Oklahoma City, Tulsa

**OREGON**

**Aldrich Kilbride and Tatone**  
Salem

**Arthur Andersen & Co**  
Portland

**Beemer Johnson Smith & Co**  
Portland

**Bingham Garcher & Bingham**  
Baker

**Coopers & Lybrand**  
Eugene, Portland

**DeLap White & Raish**  
Portland

**Deloitte Haskins & Sells**  
Portland

**Donaca Battleson & Co PC**  
Bend

**James A Elliott**  
Portland

**Ernst & Whinney**  
Portland

**Eveson Snyder Lincoln & Co**  
La Grande

**Brent F Goodfellow PC**  
Beaverton

**Grant Thornton**  
Portland

**Green & Green**  
Pendleton

**Guyer Lindley Freeman & Bailey PC**  
Baker

**Richard C Hall**  
Portland

**Houle & Company**  
Pendleton

**Isler Colling & McAdams**  
Klamath Falls, Medford, Portland

**Jones & Roth PC**  
Eugene, Springfield

**Kernutt Stokes Brandt & Co**  
Eugene

**Kosmatka Donnelly & Co**  
Medford

**Laventhol & Horwath**  
Portland

**Moss Adams**  
Eugene, Portland

**Nelson Trimble & Company**  
Bend

**Neuner & Davidson**  
Roseburg

**Niemi Holland & Scott**  
Forest Grove, Hillsboro, Portland

**Nygaard Mims & Hoffman PC**  
Portland

**Oster Hotchkiss & Nichols**  
Baker, Burns

**Paul & Company PC**  
Portland

**Peat Marwick Main & Co**  
Portland

**Price Waterhouse**  
Portland

**Sander Perkins & Company PC**  
Portland

**Teresa J Spada**  
Portland

**Touche Ross & Co**  
Portland

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

**Arthur Young & Company**  
Portland



**PENNSYLVANIA**

**Alpern Rosenthal & Company**  
Pittsburgh

**Arthur Andersen & Co**  
Philadelphia, Pittsburgh

**Asher & Company Ltd**  
Philadelphia

**Barnes Saly & Company**  
Johnstown

**Stockton Bates & Company**  
Hershey, Lancaster, Philadelphia

**Baum Smith & Clemens**  
Lansdale

**Beard & Company Inc**  
Allentown, Reading

**Bergey Yoder Sweeney Witter & Roland**  
Souderton

**Bertz & Co**  
Lancaster

**Beucler Kelly & Co Ltd**  
Wayne

**Brown Schwab Bergquist & Cook**  
Erie

**Buckno Lisicky and Company**  
Allentown

**Burton & Browse**  
Doylestown, Newtown

**Coates Way & Anderson**  
Bradford, Warren

**Cogen Sklar Levick & Co**  
Philadelphia

**Morris J Cohen & Co**  
Philadelphia

**Cohen & Company Ltd**  
Easton, Stroudsburg, Wind Gap

**Cohen & Rogozinski**  
Allentown, Easton

**Concannon Gallagher Miller & Co**  
Allentown, Bethlehem, Easton

**Coopers & Lybrand**  
Harrisburg, Philadelphia, Pittsburgh

**Deloitte Haskins & Sells**  
Allentown, Philadelphia, Pittsburgh

**Detweiler and Associates**

Brownstown, Souderton, Warminster

**Dreslin and Company Inc**

Lansdale, Norristown, Pottstown, West Chester

**Elko Fischer McCabe & Rudman**

Media, Norristown, West Chester

**Ernst & Whinney**

Erie, Harrisburg, Philadelphia, Pittsburgh, Reading

**Fegley & Associates PC**

Plymouth Meeting, Tamaqua

**Friedlander Dunn & Company**

Fort Washington

**Glickman Berkovitz Levinson & Weiner PC**

Elkins Park

**Godick and Company**

Philadelphia

**Goldenberg Rosenthal**

Philadelphia

**S D Goldfine Co**

Wayne

**Grant Thornton**

Philadelphia, Pittsburgh

**Hagner Ratke & Company**

Philadelphia

**Haines & Sheldon**

Warren

**Herbein + Company Inc**

Pittsburgh, Reading

**Hill Barth & King**

Meadville, New Castle, Sharon

**Horovitz Rudoy & Roteman**

Pittsburgh

**Hoyt Devine & Co Ltd**

Berwyn

**Jungers O'Connell & Bacheler PC**

Philadelphia

**Karpac Valucci & Baca PC**

Morrisville, Philadelphia

**James J Kelly**

Havertown

**Kimmel Lorah & Associates**

Lansdale, Norristown

**Kochenour Earnest Smyser & Burg**

York

**Kreischer Miller & Co**

Horsham

**Kuntz Leshner Siegrist & Martini**

Lancaster, Reading

**Kurtz Delewski McNaney Kulp**

Ephrata, Harrisburg, Reading

**Laventhol & Horwath**

Philadelphia, Wilkes-Barre, Wormleysburg

**R D Licastro**

State College

**MacAlpine Carll & Co**

Philadelphia

**MacDade Abbott & Co**

Paoli

**Maillie Falconiero & Company**

Oaks, Pottstown, West Chester

**Mann Judd Landau**

Philadelphia

**H R Margolis Company**

Bala Cynwyd

**Margolis & Company**

Bala Cynwyd

**Marucci Ortals Annett & Geisel**

Upper Darby

**Maschal Hadden & Rose**

Lansdale

**Mathieson Aitken & Co**

Plymouth Meeting

**McKeever Varga & Associates**

Pittsburgh

**McKonly & Asbury**

Camp Hill, Columbia

**Mercadante and Company PC**

Conway

**Miller & Co**

Chambersburg, Hanover, York

**Murphy & Schaeffer**

Erie

**Niessen Dunlap & Pritchard**

Colmar

**Pannell Kerr Forster**

Media, Philadelphia

**Parente Randolph Orlando Carey & Associates**

Hazleton, Scranton, Wilkes-Barre, Williamsport

**Peat Marwick Main & Co**

Allentown, Harrisburg, Lancaster, Philadelphia,  
Pittsburgh, State College, Valley Forge

**Price Waterhouse**

Philadelphia, Pittsburgh

**Rainer & Company PC**

Newtown Square

**Reinsel & Company**

Wyomissing

**Renzi Pinti & Co PC**

Philadelphia

**Rosenberg Druker & Company**

Holland

**Mary Ellen Rosenello**

Philadelphia

**Ross Buehler & Company**

Lancaster

**Rudney Rudney and Company**

Rosemont

**Rudolph Palitz & Company**

Exton, Philadelphia, Plymouth Meeting

**Schneider Downs & Co Inc**

Pittsburgh

**Seidman & Seidman BDO**

Philadelphia

**Peter L Shaffer and Associates**

Allentown

**Shea Oesterle Siana & Deegan**

Paoli

**Shotz Miller & Glusman PC**

Philadelphia

**Smith Elliott Kearns & Company**

Carlisle, Chambersburg, Hanover, Waynesboro, York

**S R Snodgrass & Company**

Beaver Falls, Cranberry Township, New Castle

**Robert M Snyder & Associates PC**

Chambersburg

**Stiteler Douglas & Clarke Ltd**

West Chester

**Sturgill Rager & Lehman Chartered**

Hanover

**Sullivan Booz & Co**

Quakertown

**Tait Weller & Baker**

Philadelphia

**Peter Lewis Tashman**  
Langhorne

**Terry Johnson & Co**  
Philadelphia, Pittsburgh

**Touche Ross & Co**  
Philadelphia, Pittsburgh

**Urish Popeck & Co**  
Pittsburgh, Washington

**Wade & Santora**  
Kennett Square

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

**Arthur Young & Company**  
Philadelphia, Pittsburgh

**Zelenkofske Axelrod & Co Ltd**  
Jenkintown

**Zuber & Company**  
Reading

**PUERTO RICO**

**Arthur Andersen & Co**  
San Juan

**Coopers & Lybrand**  
Hato Rey

**Deloitte Haskins & Sells**  
Ponce, San Juan

**Ernst & Whinney**  
San Juan

**Laventhol & Horwath**  
Hato Rey

**J M Monge & Asociados**  
Bayamon

**Pannell Kerr Forster**  
San Juan

**Price Waterhouse**  
San Juan

**William Torres Torres**  
Rio Piedras

**Touche Ross & Co**  
Hato Rey

**Porfirio Vazquez Rosario**  
Hato Rey

**Vila del Corral & Company**  
San Juan

## RHODE ISLAND

**Leslie P Brigham Incorporated**  
Warwick

**Deloitte Haskins & Sells**  
Providence

**Ernst & Whinney**  
Providence

**Fradin Gessman & Co**  
Warwick

**Gaines Vollucci & Co Ltd**  
Warwick

**Goluses & Company**  
Providence

**Mario La Prova Inc**  
North Providence

**Laventhol & Horwath**  
Providence

**Libby Dittmar & Shah**  
Providence

**Murphy & Company**  
Providence

**Peat Marwick Main & Co**  
Providence

**Piccerelli Gilstein & Company**  
Providence

**Price Waterhouse**  
Providence

**Rooney Plotkin & Willey**  
Newport, Providence

**Sansiveri Ryan Sullivan & Co**  
Newport, Providence, Westerly

**Ward Fisher & Company**  
Providence

**Arthur Young & Company**  
Providence

**SOUTH CAROLINA**

**Arthur Andersen & Co**  
Columbia

**Brigman Holcomb Clayton & Weeks PA**  
Greenville

**Chellis Mitchum & Company**  
Charleston, Summerville

**Cherry Bekaert & Holland**  
Beaufort, Florence, Hilton Head Island, Myrtle Beach,  
Spartanburg

**Cline Brandt Kochenower & Co PA**  
Gaffney, Spartanburg

**Cobb Phillips & Company**  
Mullins, Myrtle Beach, Pawleys Island

**Conner & Myers PA**  
Myrtle Beach

**Coopers & Lybrand**  
Columbia

**Crisp Hughes & Co**  
Greenville

**Deloitte Haskins & Sells**  
Columbia, Greenville

**Duncan Farmer & Hartsell PA**  
Myrtle Beach

**Elliott Davis & Company**  
Anderson, Greenville, Greenwood, Rock Hill

**Ernst & Whinney**  
Columbia, Greenville, Spartanburg

**Finch Hamilton & Co**  
Columbia

**Gamble Givens & Moody PA**  
Charleston, North Charleston, Summerville

**Griffin Beach & McCoy PA**  
Walterboro

**Humphries & Company**  
Charleston

**Wilson MacEwen & Co**  
Sumter

**McGuire & Co**  
Charleston

**McKnight Frampton and Co PA**  
Charleston



**Ray L Miller PA**  
Myrtle Beach

**Peat Marwick Main & Co**  
Greenville

**Peterson Estep & Company PA**  
Allendale, Barnwell

**Price Waterhouse**  
Charleston, Columbia, Greenville

**G R Rish**  
Lexington

**Robinson Grant & Co PA**  
Beaufort, Hilton Head Island

**Rogers Montgomery Devaney & Co PA**  
Chester, Columbia

**R Bland Roper**  
Laurens

**Seidman & Seidman BDO**  
Greenville

**George O Short and Associates**  
Greenville

**Smith Kesler & Company PA**  
Columbia, Gaffney

**Wade & Company PA**  
Aiken

**Arthur Young & Company**  
Charleston, Columbia, Greenville

**SOUTH DAKOTA**

**Charles Bailly & Company**  
Sioux Falls

**Patrick J Carlon**  
Mitchell

**Doherty Carmody & Company**  
Sioux Falls

**Eide Helmeke & Co**  
Aberdeen, Sioux Falls

**Endorf Lurken Olson & Co**  
Mitchell

**LaFollette Jansa Brandt & Co**  
Sioux Falls

**McGladrey Hendrickson & Pullen**  
Pierre, Rapid City, Sioux Falls

**Sayler Thorstenson & Co**  
Rapid City

**Henry Scholten & Company**  
Sioux Falls

**Williams & Company**  
Yankton

**Wohlenberg Ritzman & Co**  
Madison, Yankton

**TENNESSEE****Arthur Andersen & Co**

Chattanooga, Memphis, Nashville

**Arnold Spain & Company PC**

Jackson

**Bacon Howard and Hodge**

Knoxville

**Baird Kurtz & Dobson**

Nashville

**Cannon & Company**

Memphis

**Cherry Bekaert & Holland**

Knoxville, Nashville

**Coopers & Lybrand**

Knoxville, Memphis

**Davis White & Associates**

Murfreesboro

**Joseph Decosimo and Company**

Chattanooga, Cleveland

**Deloitte Haskins & Sells**

Chattanooga, Memphis, Nashville

**Ernst & Whinney**

Chattanooga, Knoxville, Memphis, Nashville

**Fouts Morgan & Collins PC**

Memphis

**Frazer Thomas and Tate**

Memphis

**Hamilton Gilbert Perry and Price PC**

Knoxville

**Haynes Moore VanLandingham**

Chattanooga

**Hazlett Lewis and Bieter**

Chattanooga

**Henderson Hutcherson Walker & McCullough**

Chattanooga

**Hoover Harrison Associates PC**

Kingsport

**Johnson Hickey & Murchison PC**

Chattanooga

**Kraft Bros Esstman Patton & Harrell**

Columbia, Nashville

**Kraft Cohen & Company**

Nashville

**Lattimore Black Morgan & Cain PC**  
Nashville

**Marlin & Edmondson**  
Nashville

**John J Michie**  
Nashville

**Pannell Kerr Forster**  
Memphis

**Payne Oliphant & Foster**  
Chattanooga

**Peat Marwick Main & Co**  
Chattanooga, Greenville, Knoxville, Memphis,  
Nashville

**Price and Associates**  
Nashville

**Price Waterhouse**  
Johnson City, Memphis, Nashville

**Pugh & Company PC**  
Gatlinburg, Kingsport, Knoxville

**G R Rush & Company PC**  
Athens, Chattanooga, Sweetwater

**Seidman & Seidman BDO**  
Memphis

**Thompson Breeding Dunn Creswell Sparks**  
Dresden, Gleason, McKenzie, Paris, Trenton,  
Union City

**Totherow Haile & Welch**  
McMinnville, Nashville, Sparta

**Touche Ross & Co**  
Memphis, Nashville

**Uiberall & Company PC**  
Memphis

**Watkins Watkins & Keenan**  
Memphis

**Whitehorn Tankersley & Co**  
Covington, Memphis

**Arthur Young & Company**  
Nashville

## TEXAS

**Alexander Lankford & Hiers**  
Lufkin

**Allen and Frankson**  
Bay City

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

**Arms Jeffers & Co PC**  
Tyler

**Armstrong & Associates**  
Dallas

**Armstrong Backus & Co**  
San Angelo

**Weldon Aston & Co PC**  
Fort Worth

**Axley & Rode**  
Crockett, Livingston, Lufkin, Nacogdoches

**Bailey Vaught Robertson & Company**  
Dallas

**Baird Kurtz & Dobson**  
Dallas

**Jerry M Baker**  
Uvalde

**Bargman Conn & Company**  
Dallas, Fort Worth

**Barineau & Company**  
Houston

**Bateman & Co Inc PC**  
Houston

**Beddingfield & Lytle PC**  
Houston

**Mary E Beniteau Bell**  
Brownwood

**Bixler Carlton Pittenger & Co PC**  
El Paso

**Curtis Blakely & Co PC**  
Longview

**Bland & Johnson PC**  
Tyler

**Bland Garvey & Taylor Inc**  
Richardson

**Blomstrom Gardner & Co**  
Houston

**Bock Rutherford & Co**  
El Paso

**Bolinger Segars Gilbert & Moss**  
Lubbock

**Bowie Craig & Co PC**  
El Paso

**Bowles Womack & Company PC**  
Houston

**Briggs & Veselka Co PC**  
Bellaire

**Brown Henry & Company**  
Richardson

**Bumgardner Morrison & Company**  
Victoria

**Burch Fincher & Company PC**  
Dallas

**Cabaniss Horn & Domaschk**  
Houston

**Cage Neuhoff & Kalkwarf**  
San Antonio, Seguin

**Carneiro Chumney & Co**  
San Antonio

**Collier Johnson & Woods**  
Corpus Christi

**Condley and Company**  
Abilene

**Conklin Hruzek & Co PC**  
Houston

**Cook McClelland**  
Beaumont

**Coopers & Lybrand**  
Austin, Dallas, El Paso, Fort Worth, Houston,  
Lubbock, Midland

**Cornell & Company**  
Amarillo

**David Patrick & Co PC**  
Houston

**Davis Clark and Company**  
Dallas

**Davis Kinard & Co PC**  
Abilene

**Deloitte Haskins & Sells**  
Dallas, Fort Worth, Houston, Irving, San Antonio

**Dillashaw Hawthorn & Co PC**  
Houston

**Dohm & Wolff PC**  
Dallas

**Doshier Pickens & Francis PC**  
Amarillo

**John A Drew**  
Dallas

**Duvall Parr & Company PC**  
Bedford

**Eads Hunter & Company PC**  
Dallas

**Paul J Ellenburg**  
El Paso

**Ernst & Whinney**  
Austin, Corpus Christi, Dallas, Fort Worth, Houston,  
Laredo, San Antonio

**Norris Farnell and Company**  
Texarkana

**Fields Nemeck & Co**  
Corpus Christi

**Fitts Roberts & Co Inc PC**  
Houston

**Flusche Van Beveren & Kilgore PC**  
Corpus Christi

**Franks Branum & Company**  
Houston

**Fruithandler Nussbaum Schwartz & Torres PC**  
El Paso

**Roberto J Garza**  
Houston

**Gaskill Pharis & Pharis PC**  
Dalhart

**Charles D Gerhardt PC**  
Houston

**Gerhardt & Puckett**  
Amarillo, Hereford

**Glass & Company**  
Austin

**Gollob Morgan Peddy & Co PC**  
Tyler

**Gonzalez Farias & Guerra**  
Laredo

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

**Grant Palma & Walker**  
Houston

**Grant Thornton**  
Austin, Brownsville, Dallas, Houston, McAllen,  
Midland, San Antonio

**Gray Shelhimer and Company**  
Arlington

**Green & McElreath**  
Houston

**Grier Reeves and Lawley PC**  
Texarkana

**H S Groesbeeck Jr**  
Austin

**Haass & Co PC**  
San Antonio

**Haley Winfrey & Deppe**  
Dallas

**Harper & Pearson Company PC**  
Houston

**Harrell Rader Bonner & Bolton**  
Palestine

**Harris & Richardson PC**  
Irving

**Harrison Waldrop & Uherek**  
Victoria

**Havard & Batte**  
Houston

**Hein + Associates**  
Dallas, Houston

**Hendricks & Pridgen**  
Houston

**Henry & Peters PC**  
Tyler

**Hereford Lynch & Co PC**  
Cleveland, College Station, Conroe, Huntsville,  
Madisonville

**Gerald L Hill & Company PC**  
San Antonio

**Hoffman Pederson & McBryde PC**  
Dallas

**Hutton Patterson & Company**  
Dallas

**James B Inghish & Co**  
Houston

**Ingram Wallis & Company Co**  
Bryan



**Jackson Klein & Co**

Houston

**Jones Hay Sanders and Company**

San Angelo

**Jones Saegert & Co PC**

Houston

**Judd Thomas Smith & Company**

Dallas

**Karr & Rauscher**

Alpine, Fort Stockton

**Kaufman Kalman Susman & Leon PC**

Houston

**Keeney Hembree & Company**

Dumas

**Kennemer Vandaveer & Masters PC**

Bay City, Lake Jackson

**King Moore Truelove & Pharis**

Vernon

**Knuckols Duvall Hallum & Co PC**

Marshall

**Lane Gorman Trubitt & Company**

Dallas

**George Lasky & Company**

Dallas

**Lauterbach Borschow & Company**

El Paso

**Laventhol & Horwath**

Dallas, Houston

**Thomas Leger & Co**

Houston

**Kenneth Leventhal & Company**

Dallas, Houston

**Lewis & Schabot**

Dallas

**Long Chilton Payte & Hardin**

Brownsville, Harlingen, McAllen, Port Isabel

**Love Hays & Schaffner**

Brownfield, Lubbock, Tahoka

**Lowrey and Company**

San Antonio

**Mann Judd Landau**

Dallas

**Martin Trachta Hunter & Company**

Dallas

**Frederick R Matthews & Associates**  
New Braunfels

**Leland S Matthews**  
Houston

**Howard McElroy & Associates PC**  
Seguin

**Howard McElroy & Co PC**  
New Braunfels, San Antonio

**McGee Wheeler & Company**  
Conroe, Houston

**Wm E McReynolds & Co Inc PC**  
Longview

**Lewis Meers PC**  
Pampa

**Melton & Melton**  
Houston

**Middleton Burns & Davis APC**  
Dallas

**William Justin Miller & Associates**  
Dallas

**E Jordan Mills & Co PC**  
Dumas

**Moore Stephens**  
Houston

**Murski Hicks & Co**  
Dallas

**Myers Crawford and Carter**  
Mineral Wells

**Nelson & Nelson**  
Dallas

**Oppenheim Appel Dixon & Co**  
Dallas, Houston

**Padgett Stratemann & Co**  
San Antonio

**Pannell Kerr Forster**  
Dallas, Houston

**Parrish Moody & Fikes PC**  
Marlin, Waco

**Pattillo Brown and Hill**  
Corsicana, Waco

**H Pearson and Company APC**  
Dallas

**Peat Marwick Main & Co**  
Amarillo, Austin, Corpus Christi, Dallas, El Paso,  
Fort Worth, Houston, Midland, Odessa, San Antonio,  
Waco

**Pickens Snodgrass Koch & Partners**

Arlington

**Pittman O'Daniel & Co PC**

Grapevine

**Price Waterhouse**

Arlington, Austin, Dallas, Fort Worth, Houston,  
Midland, San Antonio

**David S Quindt Inc PC**

Humble

**Ratcliff Stockton Scurry and Torres**

El Paso

**Ray & Company PC**

Abilene

**Charles E Reed & Associates PC**

Port Arthur

**Gay Gilmer Retter**

Lewisville

**Reynolds Davis White & Co PC**

Huntsville

**Riquelmy and Clesi**

Houston

**H V Robertson & Company**

Amarillo, Dalhart

**Robison Green & Company**

Lubbock

**Ken Rogers & Associates Inc**

Nacogdoches

**Robert S Rosow**

San Antonio

**Nick Schrakamp & Co**

Houston

**Schulse Hartwig Richter & Co**

Houston, Kerrville

**Seidman & Seidman BDO**

Austin, Dallas, Houston

**Shaw Willis & Witherspoon**

Ennis

**Andrew G Shebay & Co PC**

Houston

**Shelby Rucksdashel & Jones**

Dallas, Houston

**Singer Richardson & Co**

Longview

**Smith Gray & Company PC**

Dallas

**Smith Moore & Lambright PC**

Athens

**Sproles Woodard**

Fort Worth, Midland, Odessa

**Squyres Johnson Squyres & Co**

Tyler

**Stovall Grandey & Whatley PC**

Fort Worth

**Tannebaum Bindler + Company PC**

Dallas

**Tannery & Company**

Dallas

**Thompson & Moran**

Dallas

**Thrasher & Pinkerton**

Houston

**Touche Ross & Co**

Austin, Dallas, Fort Worth, Houston, San Antonio

**Tyler Ellis Tuffly & Co**

Houston

**Philip Vogel & Co PC**

Dallas

**Wallingford McDonald Fox & Co**

Houston

**Weaver and Tidwell**

Dallas, Fort Worth

**Webb & Webb**

San Angelo

**West and Company**

Austin

**Arthur White & Company**

Dallas

**White Petrov McHone PC**

Houston

**Wilf Keasler & Henderson PC**

Texarkana

**Wood & Thomas PC**

Sugar Land

**Arthur Young & Company**Abilene, Amarillo, Austin, Dallas, Fort Worth, Houston,  
San Antonio

**UTAH**

**Arthur Andersen & Co**  
Salt Lake City

**Coopers & Lybrand**  
Salt Lake City

**Crouch & Wood PC**  
Ogden

**Deloitte Haskins & Sells**  
Salt Lake City

**DeNiro and Thorne**  
Salt Lake City

**Ernst & Whinney**  
Salt Lake City

**Grant Thornton**  
Provo, Salt Lake City

**Hancey Jones Wright & Co**  
Logan

**Hansen Barnett & Maxwell**  
Salt Lake City

**Hawkins Borup Cloward & Co**  
Orem

**Haynie & Company PC**  
Salt Lake City

**Kimball & Roberts PC**  
Richfield

**Martineau & Company**  
Salt Lake City

**Bartley B Morrill PC**  
Roosevelt

**Peat Marwick Main & Co**  
Salt Lake City

**Kim H Peterson**  
Spanish Fork

**Price Waterhouse**  
Salt Lake City

**Schmitt Griffiths Anderson Smith & Co PC**  
Ogden, Salt Lake City

**Squire & Co**  
Orem

**Wiggins & Co**  
Brigham City, Ogden, Salt Lake City

**Arthur Young & Company**  
Salt Lake City

**VERMONT**

**Ernst & Whinney**  
Burlington

**Gallagher Flynn & Company**  
Burlington

**Hull Fothergill Segale & Company PC**  
Montpelier

**Kelly Jacobs & Associates**  
Burlington

**Kittell Branagan & Sargent**  
St Albans

**Peat Marwick Main & Co**  
Bennington, Burlington

**Joseph Pieciak & Company PC**  
Brattleboro

**Roderic A Sherman & Company**  
Montpelier

**Smith Batchelder & Rugg**  
Burlington, Middlebury, Montpelier

**Urbach Kahn & Werlin PC**  
Burlington, Manchester

**VIRGINIA**

**Alcorn & Cureton Ltd**  
Alexandria

**Arthur Andersen & Co**  
McLean, Richmond

**Baker and McNiff PC**  
Virginia Beach

**Francis Berry**  
Arlington

**Leonard G Birnbaum and Company**  
Alexandria

**Bond Beebe Barton & Muckelbauer PC**  
Alexandria

**James M Bridges Ltd PC**  
Dale City, Lake Ridge, Woodbridge

**Brown Dakes Wannall and Nobrega**  
Fairfax

**Brown Edwards & Company**  
Abingdon, Bristol, Roanoke, Salem

**Bruner Kane & McCarthy Ltd**  
Alexandria

**Burrus Paul and Turnbull**  
Newport News, Norfolk

**Peter N Chase PC**  
Manassas

**Coopers & Lybrand**  
Lynchburg, Newport News, Norfolk, Richmond

**Cotton & Company**  
Alexandria

**Dalton Pennell & Co**  
Emporia, Lynchburg, Richmond

**Deloitte Haskins & Sells**  
Richmond, Roanoke

**Derieux Baker Thompson & Whitt**  
Charlottesville, Fredericksburg, Manassas, Richmond

**Drunagel Johnson Rutherford & Wilkins PC**  
Warrenton, Winchester

**Edmondson LedBetter & Ballard**  
Norfolk

**Eggleston Smith & Company**  
Newport News, Smithfield, Williamsburg

**Ernst & Whinney**  
Norfolk, Richmond

**Frank & Company PC**  
McLean

**Gary Stosch Walls & Company PC**  
Midlothian, Richmond

**Goodman & Company**  
Newport News, Norfolk, Richmond

**Grant Thornton**  
McLean

**Frederick B Hill and Company**  
Norfolk, Portsmouth, Virginia Beach

**S B Hoover & Company**  
Harrisonburg

**Johnson and Dooley PC**  
Danville, Richmond

**E F Kearney Ltd**  
Annandale

**Manning Perkinson Floyd & Company**  
Danville, Martinsville

**Martin Dolan & Holton Ltd**  
Glen Allen

**D R Maxfield and Co**  
Fairfax

**McGladrey Hendrickson & Pullen**  
Harrisonburg, Norfolk, Richmond

**Murray Jonson White and Associates Ltd**  
Falls Church

**James Ould & Associates Ltd**  
Richmond

**Pannell Kerr Forster**  
Alexandria

**Peat Marwick Main & Co**  
Norfolk, Richmond, Roanoke, Vienna

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

**Price Waterhouse**  
Hampton Roads, Richmond

**Raetz & Hawkins PC**  
Lexington

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

**Sabatini Winn PC**  
Richmond

**Seidman & Seidman BDO**  
Richmond



**Charles M Terry & Company PC**  
Richmond

**Thompson Greenspon & Co**  
Fairfax

**Touche Ross & Co**  
Richmond

**Watkins Meegan Drury & Company**  
Vienna

**Arthur Young & Company**  
Norfolk, Reston, Richmond

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

**Kenneth Alois Zelubowski**  
Virginia Beach

**WASHINGTON**

**Arthur Andersen & Co**  
Bellevue, Seattle

**Batty Erlandsen & Higgins PS**  
Spokane

**Benson & McLaughlin PS**  
Bellevue, Seattle

**Benton Benton & Company**  
Tacoma

**Boyd Olofson & Company PS**  
Yakima

**Brink & Sadler PS**  
Tacoma

**Clark Nuber & Co PS**  
Bellevue

**Coopers & Lybrand**  
Seattle, Spokane

**Deloitte Haskins & Sells**  
Bellevue, Seattle, Spokane

**Dodd Wing & Company**  
Kirkland

**Ernst & Whinney**  
Seattle, Tacoma

**Frumenti Lander & Wallace**  
Vancouver

**Grant Thornton**  
Seattle

**Greenwood Ohlund & Co**  
Seattle

**Hagen Kurth Perman & Co PS**  
Seattle

**Haig & Vorhees**  
Spokane

**Hascal Sjolholm & Co PS**  
Everett, Mill Creek

**Johnson Stone Deaton Pagano & Co**  
Tacoma

**Knight Vale & Gregory**  
Olympia, Tacoma

**James W Kukull**  
Kirkland

**Larson Gross & Associates**  
Bellingham, Lynden

**Laventhol & Horwath**  
Bellevue, Seattle

**Laycock & Grundhauser**  
Seattle

**Leffel Otis & Warwick PS**  
Davenport

**LeMaster & Daniels**  
Colfax, Moses Lake, Omak, Othello, Pullman, Quincy,  
Spokane, Tri-Cities

**McDirmid Mikkelsen & Secrest PS**  
Spokane

**McFarland & Alton PS**  
Spokane

**Metcalf Hodges & Co**  
Bellingham

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

**Myers Associates PC**  
Seattle

**Nelson & Baker PS**  
Tacoma

**Niemi Holland & Scott**  
Kennewick, Seattle, Walla Walla

**Pannell Kerr Forster**  
Seattle, Spokane

**Peat Marwick Main & Co**  
Bellevue, Seattle

**Vernon F Peterson & Associates PS**  
Mount Vernon, Vancouver

**Peterson Sullivan & Co**  
Seattle

**Phillips Schmechel & Gocke PS**  
Tacoma

**Preszler Lerner Mertz & Co**  
Aberdeen

**Price Waterhouse**  
Bellevue, Seattle

**Schenk & Smart PS**  
Seattle

**Schoedel & Schoedel**  
Spokane

**Seidman & Seidman BDO**  
Spokane

**H W Smith & Company PS**  
Bellevue, Winslow

**Smith Fisher & Associates Inc PS**  
Yakima

**Sweeney Conrad**  
Bellevue

**Touche Ross & Co**  
Bellevue, Seattle

**Peter Townsend and Associates PS**  
Federal Way

**Voidal Wartelle & Co PS**  
Bellevue

**Wintch Thorinson and Company PS**  
Everett

**Yergen and Meyer**  
Bellevue, Chehalis

**Arthur Young & Company**  
Seattle

## WEST VIRGINIA

**Arnett & Foster**  
Charleston

**Francis Berry**  
Martinsburg

**Brown Edwards & Company**  
Bluefield, Princeton

**Costanzo Costanzo & Associates**  
Wheeling

**Ernst & Whinney**  
Charleston

**Peat Marwick Main & Co**  
Charleston, Clarksburg

**Rodeheaver & Associates**  
Parsons

**Smart Rayburn & Associates**  
Huntington

**Smith Elliott Kearns & Company**  
Berkeley Springs

**S R Snodgrass & Company**  
Wheeling

**Somerville & Company**  
Huntington

**Tetrick Bartlett & Co**  
Clarksburg

**Toothman Rice & Co**  
Buckhannon, Clarksburg

**Trainer Wright & Associates**  
Huntington, Logan, Williamson

**WISCONSIN**

**Arthur Andersen & Co**  
Milwaukee

**Anderson Bowen & Company**  
Eau Claire, Menomonie

**Baillies Denson Erickson & Smith SC**  
Appleton

**Daniel J Bartz**  
Greenfield

**W J Bauman Associates Ltd**  
Eau Claire, River Falls

**Bertelson Company**  
Eau Claire, Menomonie, New Richmond, Rice Lake

**William K Campbell**  
Prairie du Sac

**Cerbins Wyss Reffue & Pas**  
Janesville, Monroe

**Clifton Gunderson & Co**  
Green Bay, Kenosha, Madison, Milwaukee, Neenah,  
Oshkosh, Racine, Stevens Point, Waupaca

**Conley McDonald Sprague & Co**  
Cudahy, Kenosha, Milwaukee, Racine

**Coopers & Lybrand**  
Milwaukee

**Dahl Stienessen & Lentz**  
Eau Claire

**Deloitte Haskins & Sells**  
Milwaukee

**Ernst & Whinney**  
Milwaukee

**Esterbrooks Lomen Scott & Signorelli Ltd**  
Superior

**Fishkin Dippel & McNevin SC**  
Baraboo, Reedsburg

**Fitzpatrick & Roberts SC**  
Madison, Richland Center

**Grant Thornton**  
Appleton, Fond du Lac, Madison, Sheboygan

**Hawkins Ash Baptie & Company**  
La Crosse, Manitowoc, Marshfield, Medford,  
Two Rivers

**Hill Christensen & Company**  
Black River Falls, Columbus, Eau Claire, Marshfield,  
Sparta, Tomah

**Houghton Taplick & Co**  
Madison

**Janssen & Co SC**  
Milwaukee

**Jonet & Fountain**  
Green Bay

**Keller & Yoder**  
Wisconsin Rapids

**Kerber Eck & Braeckel**  
Milwaukee

**Kiesling Associates**  
Madison, Viroqua

**Kolb Lauwasser & Company SC**  
Milwaukee

**Luttig & Anunson SC**  
Madison

**Madnek Cohen & Leack SC**  
Milwaukee

**Maitland & Company SC**  
Ashland

**McGladrey Hendrickson & Pullen**  
Ashland, Janesville, La Crosse, Superior

**McNally & Company SC**  
Beloit, Edgerton, Janesville

**Morton Nehls & Tierney SC**  
Madison, Milwaukee

**Mueller and Sebena SC**  
Milwaukee

**Parent Dott & Company Ltd**  
Beaver Dam

**Detlef Pavlovich**  
Milwaukee

**Peat Marwick Main & Co**  
Milwaukee

**Price Waterhouse**  
Milwaukee

**Redlin Browne & Company SC**  
Waukesha

**Schenck & Associates SC**  
Appleton, Fond du Lac, Green Bay, Sheboygan

**Schumaker Romenesko & Associates SC**  
Appleton, Green Bay, Kaukauna, Oshkosh

**Seidman & Seidman BDO**  
Milwaukee

**Shinners Hucovski and Company SC**

Green Bay

**H G Siepert & Company**

Beloit

**Simma Flottesmesch & Orenstein Ltd**

New Richmond, River Falls

**Smith & Gesteland**

Madison

**Smith Demuth & Black**

Elkhorn, Lake Geneva

**Stangel Shinners Hucovski & Co SC**

Sturgeon Bay

**Suby Von Haden and Associates SC**

Madison, Milwaukee

**Tillman & Kennedy**

Milwaukee

**Touche Ross & Co**

Milwaukee

**Virchow Krause & Company**

Beloit, Dodgeville, Eau Claire, Elkhorn, Fort Atkinson, Janesville, Lancaster, Madison, Milwaukee, Platteville, Watertown, Whitewater

**Vrakas Blum & Co SC**

Brookfield

**Wegner & Associates**

Madison

**Williams Young & Associates**

Madison

**Winter Kloman Moter & Repp SC**

Elm Grove, Oconomowoc

**Wipfli Ullrich & Company**

Chippewa Falls, Eagle River, Green Bay, Marshfield, Minocqua, Rhinelander, Wausau, Wisconsin Rapids

**Arthur Young & Company**

Madison, Milwaukee

**John A Zerbel & Company SC**

Brookfield



## WYOMING

**Curtis W Christensen**  
Sheridan

**Hoenig & Associates**  
Cheyenne

**Macy & Associates**  
Casper

**McCraken and Associates PC**  
Laramie

**McGladrey Hendrickson & Pullen**  
Casper, Cheyenne, Gillette, Laramie

**McKee Marburger & Co PC**  
Lander

**Clifford H Moore and Company**  
Riverton

**Porter Muirhead & Co**  
Casper

**Robirds and Associates PC**  
Cody, Powell, Riverton

**Shamley Obermueller Killmer Inc**  
Casper

**Simonsen Mader Blundell & 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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