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Directory of Member Firms, September 1, 1986

American Institute of Certified Public Accountants. Division for CPA Firms

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Division for CPA Firms

AICPA

American Institute of Certified Public Accountants

AICPA Division for CPA Firms

DIRECTORY of Member Firms

September 1, 1986

D I R E C T O R Y

of Member Firms

September 1, 1986

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

AICPA

American Institute of Certified Public Accountants

D I R E C T O R Y

of Member Firms

September 1, 1986

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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, 1986. The listing shows the cities in which each firm had an office on that date. The 1,630 firms included in this directory operate over 3,800 practice offices. Those offices are staffed by 115,000 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 on 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 nine 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

Bellew & Company PC
Mobile

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

Diamond Kelley and Company PA
Montgomery

Ernst & Whinney
Birmingham, Mobile

Fricke & Bussman PC
Cullman

W M Harvill
Birmingham

Hassler Martin Stuedeman Pitts PC
Birmingham

Hullett Johnson & Kellum
Birmingham

Johnston Joyce Beason & Cutter
Huntsville

L Paul Kassouf & Co PC
Birmingham

Lehmann Ullman and Barclay
Birmingham, Greenville

Mackle Splawn Tindall & McDonald
Birmingham

McDaniel & Associates PC
Dothan

McKean & Assoc PA
Bayou La Batre, Mobile

Morrison and Smith

Tuscaloosa

Pannell Kerr Forster

Mobile

Parker Fickling Hartmann & Hanak PC

Fairhope, Foley, Gulf Shores

Peat Marwick Mitchell & Co

Birmingham

Price Waterhouse

Birmingham

Touche Ross & Co

Birmingham

Warren Averett Kimbrough & Marino PC

Birmingham

Wilson Price Barranco & Billingsley

Montgomery

Arthur Young & Company

Birmingham

ALASKA

Charles W Bingham Jr PC
Anchorage

Coopers & Lybrand
Anchorage, Juneau

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 Mitchell & 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

Arthur Young & Company
Anchorage

ARIZONA

Acosta Cordova and Pittman PC
Phoenix, Tempe

Arthur Andersen & Co
Phoenix, Tucson

J Arthur Calvert Ltd
Phoenix

Baldner Esch & Co
Phoenix

G Bernard Barry Ltd
Phoenix

Bolan Vassar & Barrows
Phoenix

Clifton Gunderson & Co
Tucson

Coopers & Lybrand
Phoenix, Tucson

Cypert & Avery
Tempe

Deloitte Haskins & Sells
Phoenix, Tucson

DeMarcus & Associates PC
Phoenix

R C Denen
Phoenix

Eide Helmeke & Co
Phoenix

Ernst & Whinney
Phoenix, Scottsdale, Tucson

Gallant Farrow & Hensley PC
Phoenix

Hahn & Kase
Phoenix

Hammel Cromwell & Co PC
Tucson

Henry L Harmon
Scottsdale

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

Robert E Hinske
Tucson

Donald L Hutchison
Tucson

William A Kaplan PC
Phoenix

KMG Main Hurdman
Phoenix

Kenneth W Kuenzli
Phoenix

Laventhol & Horwath
Phoenix, Tucson

Donald R Leo & Company Ltd
Phoenix

Kenneth Leventhal & Company
Phoenix

Liem Lawless Wood & Co
Phoenix

Miller Wagner & Company Ltd
Phoenix

Montney Brown & McGee PC
Yuma

Mountjoy & Moles
Buckeye, Phoenix

Pannell Kerr Forster
Phoenix

Peat Marwick Mitchell & Co
East Valley, Phoenix, Tucson

Price Waterhouse
Phoenix, Tucson

Regier Carr & Monroe
Tucson

Rogers Frizzell & Senkerik PC
Tucson

Schulman Klock & Co PC
Mesa, Phoenix

Schwarz & Abalos
Phoenix

Seely Mullins & Associates PC
Avondale, Glendale, Phoenix

Seiter & Stoker PC
Phoenix

Siegelman & Co PC
Phoenix

Slayter & Beckman
Phoenix

Thompson and Nordstrom
Flagstaff

Toback & Company PC
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

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

Brown & Deskin
Bentonville, Fayetteville

Crass and Smith PA
Hot Springs

Cullum Keen & McIlroy PA
Little Rock

Daugherty & Lowe
Fort Smith

Deloitte Haskins & Sells
Little Rock

Ernst & Whinney
Little Rock

Findley and Jenkins
Little Rock

Lovett Baer & Foster Ltd
Little Rock, Star City

Newton Owen & Smith
Pine Bluff

Peat Marwick Mitchell & 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

Arthur Andersen & CoCosta Mesa, Los Angeles, Oakland, Sacramento,
San Diego, San Francisco, San Jose**Anderson & Alford**

Irvine, Temecula

Antonini PC

San Francisco, Santa Rosa

A V Arias & Co

San Diego

Atherton Ludlow & Schonhoff

Modesto, Oakdale

Bailin Stanford and Lavorato Inc

Salinas

Baker & Roberts Inc

Monterey Park

Barbich Longcrier & Company

Bakersfield

Bartlett Pringle & Wolf

Santa Barbara

Robert L Belstock AC

San Francisco

James L Belt

Mount Shasta

Grant Bennett PC

Sacramento

Benson & Neff

San Francisco

Bias Goldstein and Campbell

Watsonville

Blomberg & Griffin AC

Stockton

Robert D Bowles

San Francisco

Bowman & Company

Stockton

Boyle Cowan & Co

Oakland

Brandon & Tibbs PC

Fresno, Salinas, Watsonville

Brigante Suarez & Raimondo
Torrance

Brooks Stednitz & Rhodes AC
San Jose

E Keith Brown
San Jose

Brown & Hecox
Sherman Oaks

Clyde W Brown Associates
Salinas

Brown Cold & Anderson Inc
Lafayette

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
Sacramento

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

Coradino Hickey & Hanson
La Jolla

Costello Klinger and Company
Ventura

Covell & Hugins

Carlsbad, Escondido

Coxson & Carleton Inc

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, Woodland Hills

Deputy Montgomery Inc

Mission Hills

Donoho Cohn & Co

Sacramento

Eadie and Payne

Redlands, San Bernardino, Upland

Eckhoff AC

San Rafael

Elsener & Elsener

Sausalito

Ernst & Whinney

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

Flegal & Harrison AC

Fremont

Frank Rimerman & Co

Palo Alto, San Jose

Frazer and Torbet

City of Industry, Los Angeles, Visalia

S J Gallina & Co

Oakland, Sacramento

Gilbert Accountancy

Sacramento

Gish Seiden & Sheron

Los Angeles, Sherman Oaks

Given & Frank AC

Santa Monica

Glenn AC

Walnut Creek

Gordon Odom Davis & Wong AC

Sacramento

Grant Thornton

Irvine, Los Angeles, Modesto, Sacramento,
San Francisco, San Jose, Sherman Oaks,
Stockton, Whittier

Graubart & Company

Anaheim

Joseph Green Company

Monterey

Greene Nakahara & Lew AC

Oakland

Grice Lund and Tarkington

Encinitas, Escondido

Gumbiner Savett Friedman & Rose Inc

Santa Monica

Hamill & Company AC

Woodland Hills

Hanson Rotter

Carmel

Hass and Heimbucher

San Francisco

Haynie & Company PC

Newport Beach

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

Horshall & Bell

Pasadena

Huffman & Co

Norco

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 & Marzluff 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

KMG Main Hurdman

Fresno, Irvine, Los Angeles, Sacramento,
San Francisco, San Jose

Knight Towle Sage & Johnson Inc

San Luis Obispo

Clifford Kupperberg

San Francisco

Lapp Fatch Myers & Gallagher

Santa Maria

Jerome A Laska AC

Walnut Creek

Lautze & Lautze AC

Oakland, San Francisco, San Jose

Laventhol & Horwath

Costa Mesa, Los Angeles, Mountain View, San
Diego, San Francisco

Lawrence West Imboden & Walters Inc

Watsonville

Lee Sperling Hisamune AC

Los Angeles

Kenneth Leventhal & Company

Los Angeles, Newport Beach, San Diego, San
Francisco

Levin Cooper Spiegel & Co

Los Angeles

Levitz Zacks & Ciceric Inc

San Diego

Lindquist von Husen & Joyce

San Francisco

Linkenheimer Hebrew Cooper & Kerr

San Rafael, Santa Rosa

London & Lewinson

Los Angeles

Lund & Guttry

Palm Springs, Rancho Mirage

A Dean Lynn AC

Tarzana

Mann Judd Landau

Beverly Hills

Martin Werbelow & Co

Pasadena

Maryanov Madsen Gordon & Campbell APC

Palm Desert, Palm Springs

McGladrey Hendrickson & Pullen

Anaheim, Arcadia, San Bernardino, San Diego

McGowan Thompson & Starlin

Santa Barbara

John R McKean PC

San Francisco

McKeehan Hallstein Kendall & Warner

Costa Mesa, Los Angeles

Charles W Metcalf AC

San Jose

Miller & Giangrande

La Habra

Moss AdamsCosta Mesa, Los Angeles, Mountain View, San Francisco,
Santa Rosa**Mulford & Tignino**

Westlake Village

Murphy Green & Co

Fort Bragg, Mendocino

Nanas Stern Biers and Co

Beverly Hills

Nelson Kee & Crosbie

Sacramento

O'Rourke & Clark AC

Brisbane

Odenberg Ullakko Muranishi & Co

San Francisco

Oppenheim Appel Dixon & Co

Los Angeles, San Francisco

Pannell Kerr ForsterBrentwood, Los Angeles, Newport Beach, San Diego,
San Francisco**Pearson Del Prete & Co**

Palo Alto, Redwood City

Peat Marwick Mitchell & CoCentury City, Long Beach, Los Angeles, Oakland,
Sacramento, San Diego, San Francisco, San Jose,
San Mateo, Walnut Creek, Warner Center

Julius Perler
Los Angeles

Peterson & Co
La Jolla, Vista

Pfanner & Tate AC
Sacramento

Phillips Olson & Prince
Santa Rosa

Poole Rasmussen Inc
Santa Ana

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

Quezada Navarro & Co
Los Angeles, San Diego

Raikow & Lewis AC
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

Seiler & Company
Redwood City, San Francisco

Silva Harden & Co
Fresno

Solomon Ross Petrick & Caldwell
Woodland Hills

Soren Ahern Christenson Bartells and Walloch AC
Palm Springs, Redlands

Sparks and Company
Costa Mesa

Steres Alpert & Carne
San Diego, Solana Beach

Sterman Higashi & Herter AC
Santa Ana

Stonefield & Josephson AC
Los Angeles

Tamiyasu Smith & Moffat AC
Fresno

Melvin D Thomas
Santa Ana

Ian Thomson AC
Palo Alto

Tollefson Neal & Co
Redding

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

Vilmure Peeler & Boucher
Whittier

Roy C Voorhies
San Francisco

John Waddell AC
Sacramento

Waltrip & Bellitto AC
San Jose

Weber Lipshie & Co
Los Angeles

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

COLORADO

Kermit L Allard
Fort Collins

Arthur Andersen & Co
Denver

Anderson & Whitney PC
Fort Collins, Greeley

Anderson Doty & Company
Fort Morgan

Ashby Armstrong & Co
Denver

Donald A Baca
Colorado Springs

Bondi & Co
Denver, Granby

Brock Buchholz & Stow PC
Boulder, Fort Collins, Longmont

Brockmann Armour & Co
Denver

Campbell & Taylor PC
Colorado Springs

Cannon & Schleicher PC
Evergreen

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, Longmont

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
- Garren Stanifer & Ross Inc**
Pueblo
- Geis Buhrdorf & Co PC**
Denver
- Grant Thornton**
Colorado Springs, Denver
- Grimsley White & Company**
La Junta, Pueblo, Rocky Ford
- Alan L Grothe**
Fort Collins
- 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 & Co**
Broomfield
- Hines Condon & Zarlengo**
Wheat Ridge
- Robert L Hoerr**
Lakewood
- Holben Dennis & Co PC**
Denver
- Idelberg & Hayes**
Denver
- Fred R Johnson PC**
Lakewood
- Kennedy and Coe**
Lamar, Westminster

Kiesling Associates

Colorado Springs

KMG Main Hurdman

Denver

Kosmicki & Company

Greeley

Kruchten and Company

Fort Collins

Lambert & Associates PC

Longmont

Laventhol & Horwath

Denver

Lehman Butterwick & Company PC

Denver

Levine Hughes & Mithuen Inc

Denver, Pine, Strasburg

R M Liittjohann

Fort Morgan

Michael Matthews and Associates PC

Colorado Springs

McCabe & Associates PC

Boulder

McDonald Holligan & McPherson Inc

Colorado Springs, Pueblo

McGladrey Hendrickson & Pullen

Denver

Mitchell Londer & Company

Denver

Olson Shultz & Flowers PC

Englewood, Lakewood

Oppenheim Appel Dixon & Co

Denver

Pannell Kerr Forster

Denver

Peat Marwick Mitchell & Co

Denver

Pedicord Krause & Brown PC

Denver

Pomeranz Zepelin & Co PC

Denver

Price Waterhouse

Denver

Pyle and Associates

Denver, Sterling

Rhode Scripser & Associates

Boulder

Roe & Company

Golden

Roper Ackerman & Pring PC

Fort Collins

Saltzman Friednash & Company

Denver

Sanden Shambo & Anderson PC

Colorado Springs

Schneider & Shuster

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

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
West Hartford

Cahill Larkin & Company PC
Hartford, Middletown, New Haven

Caossela Cohen Engelson & Colman PC
Bridgeport, Norwalk

Donald H Chapin
Stamford

Cole Frago Cusick Chestler & Co
Wethersfield

Coopers & Lybrand
Hartford, Stamford, Waterbury

Deloitte Haskins & Sells
Hartford, New Haven, Stamford

DiSanto Bertoline & Company
Glastonbury

Ernst & Whinney
Hartford, New Haven, Stamford

Farrar Germain & Company
Bridgeport

Milton H Friedberg Smith & Co
Bridgeport

William Glotzer & Company
Hartford

Martin Gottesdiener & Company
New London

Grant Thornton
Westport

Edward Isaacs & Company
Stamford

Walter C King Associates PC
Westport

KMG Main Hurdman
Danbury, Stamford

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

Noreika Rosenfeld & Hupp
Hartford

Pacowta Fournier & Maunsell PC
Southbury, Waterbury

Pallman & Company
New Haven

Pannell Kerr Forster
Bridgeport, Hartford

Peat Marwick Mitchell & Co
Hartford, Stamford

Price Waterhouse
Bridgeport, Glastonbury, Hartford, Stamford

Puleo & Spitzbard PC
Hamden

Reiner Cosgrove & Hoff PC
Darien

Rice Reynolds and Scanlon PC
Hartford

Spitz Sullivan Wachtel & Falcetta
Hartford

Touche Ross & Co
Hartford, Stamford

Vecchitto Schulz & Company PC
Canton, Rocky Hill

John H Venman & Co
Bridgeport

Stephen Weinstein PC
Guilford

Weinstein & Anastasio PC
Westport, Woodbridge

Arthur Young & Company
Bridgeport, Hartford, Stamford

DELAWARE

Belfint Lyons & Shuman PA
Wilmington

Deloitte Haskins & Sells
Wilmington

Faw Casson & Co
Dover, Milford, Rehoboth

McBride Shopa & Co
Greenville

Peat Marwick Mitchell & 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

Godick and Company
Washington

Grant Thornton
Washington

Haggerty Lampich & Lewis
Washington

Thomas Havey & Co
Washington

Kaufman Davis Ruebelmann Posner & Kurtz
Washington

Kershenbaum Abel Kernus and Wychulis
Washington

KMG Main Hurdman
Washington

Laventhol & Horwath
Washington

Kenneth Leventhal & Company
Washington

Jack Martin & Co PC
Washington

McGrow Pridgeon & Company PA
Washington

Mitchell Titus & Co
Washington

Naron & Wagner Chartered

Washington

Pannell Kerr Forster

Washington

Peat Marwick Mitchell & Co

Washington

Price Waterhouse

Washington

Quezada Navarro & Co

Washington

Seidman & Seidman BDO

Washington

Bert W Smith Jr & Co Chtd

Washington

F S Taylor & Associates PC

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 & CoFort Lauderdale, Jacksonville, Miami, Orlando,
St Petersburg, Sarasota, Tallahassee, Tampa**Appelrouth & Farah**

Coral Gables

Batson Jones Bennett & Co PA

Fort Myers

Caplan Morrison Brown & Company

Miami

Carter Belcourt & Atkinson PA

Lakeland

Cavanaugh & Co

Sarasota

David J Charles

Miami

Cherry Bekaert & HollandClearwater, Orlando, St Petersburg,
West Palm Beach**Christopher Smith & Gentile PA**

Bradenton

Colley Trumbower & Howell

Orlando

Concannon Gallagher Miller & Co

St Petersburg

Contreras & Company

Miami

Coopers & LybrandBoca Raton, Fort Lauderdale, Fort Myers, Jacksonville,
Miami, Naples, Orlando, Punta Gorda, Tampa,
West Palm Beach**Cuthill & Eddy**

Winter Park

Dwight Darby & Company PA

Tampa

Davis Monk Farnsworth & Company

Gainesville, Palatka, Starke

Deloitte Haskins & SellsFort Lauderdale, Jacksonville, Melbourne, Miami,
Orlando, St. Petersburg, Tampa, West Palm Beach**Dobson Bjerning & Duffey**

Melbourne, Merritt Island, Titusville

Dupree Camputaro & Weston
Daytona Beach

Edwards Berger Harris McAlpin & Company
Fort Pierce, Melbourne, 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

Fender Donovan Fogal & Co
Fort Pierce, Orlando

Fiske & Company
Miami

Foelgner & Ronz PA
St. Petersburg

Forness Graham & Cottrill PA
Orlando

Frazee Thomas and Tate
West Palm Beach

Geller Ragans James Oppenheimer & Creel
Orlando

Grant Thornton
Fort Lauderdale, Miami, St Petersburg, Tampa

Gregory Sharer Quinn Stuart & Jackson PA
Seminole, St Petersburg

Hacker Johnson & Jacobsen
Tampa

Hagen Palen & Co PA
Fort Myers

Hevia Beagles & Company PA
Clearwater, St. Petersburg

Hill Barth & King
Naples, Stuart

Hoch Frey & Zugman
Fort Lauderdale

Donald C Hulse PA
Boca Raton

Thomas E Jennings & Company PA
Winter Haven

Jones and Kolb
Tampa

Kaufman Rossin & Co

Miami

Kemper CPA Group

Indialantic, Palm Bay

Myles Klein PA

Miami

KMG Main Hurdman

Clearwater, Fort Lauderdale, Miami, Orlando,
St Petersburg/Tampa Bay, Tampa, West Palm Beach

Koch Zelko & Co PA

Hollywood

Koivu Ruta & Felsing PA

Longwood, Orlando

LaFaye Hannon & Brock

Jacksonville

Laventhol & Horwath

Coral Gables, Fort Lauderdale, Orlando, 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 & Kisker

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
Boca Raton, Fort Lauderdale, Hollywood, Miami, North
Palm Beach, Orlando, Sarasota

Parnes and Dresner
Miami

Peat Marwick Mitchell & Co
Fort Lauderdale, Jacksonville, Miami, Orlando, Tampa,
Vero Beach, West Palm Beach

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

Riles Raker & Company PA
Altamonte Springs

Saltmarsh Cleaveland and Gund
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 Chepenik Dix & Puente PA
Miami, Plantation

Smoak Davis & Nixon
Jacksonville

S R Snodgrass & Company
West Palm Beach

Tedder Grimsley & Runnels PA
Lakeland, Winter Haven

Tenenbaum & Thaw PA

Miami

Thompkins & Company PA

Miami

Touche Ross & Co

Fort Lauderdale, Jacksonville, Miami, Orlando, Sarasota,
Tampa

Valdes McLain Pratt & Co

Bradenton, Sarasota, Sun City Center

Varnadore Tyler Miller & Williams PA

Bradenton

Wall & Bray

Cocoa Beach, Melbourne, Titusville

Gregory K Washington

Orlando

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

GEORGIA

- Abbott Jordan & Koon**
Lagrange, Manchester
- Arthur Andersen & Co**
Atlanta, Norcross
- Bearden & Smith PC**
Atlanta
- Blackwell Poole & Co**
Atlanta
- Bryant and Company PC**
East Point
- Cherry Bekaert & Holland**
Atlanta, Augusta
- Clayton & Dalton PC**
Atlanta
- Connally Pechter & Co**
Atlanta, Douglasville
- Cooper Worsham & Brooks**
Atlanta
- Coopers & Lybrand**
Atlanta
- Davis and Upchurch**
Atlanta
- Joseph Decosimo and Company**
Dalton
- Deloitte Haskins & Sells**
Atlanta, Norcross
- Ernst & Whinney**
Atlanta, Columbus
- 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

Jones and Kolb

Atlanta

James F Kimmons

Eastman

KMG Main Hurdman

Atlanta

Laventhol & Horwath

Atlanta

Mann Judd Landau

Atlanta

Mauldin & Jenkins

Albany, Augusta, Griffin, Macon, Thomson

Fred A Mayfield PC

Dalton

McMullan and Company

Atlanta

McNair McLemore Middlebrooks

Macon

Metcalf Zima & Company

Atlanta

O'Neal & Broach PC

Winder

O'Neal and Saul PA

Atlanta

Pannell Kerr Forster

Atlanta

Peat Marwick Mitchell & Co

Atlanta, Galleria

Price Waterhouse

Atlanta

Seidman & Seidman BDO

Atlanta

Smith & Radigan PC

Atlanta

Smith and Howard PC
Atlanta

Stewart Giles & Company PC
Valdosta

Tarica & Company
Atlanta, Savannah

Tauber and Balser PC
Atlanta

Thomas & Jernigan PC
Hawkinsville

Thompson and Reed PC
Atlanta

Touche Ross & Co
Atlanta, Marietta

Truitt & Company PC
Peachtree City

D M Vickers & Associates PC
Hawkinsville

Williams Benjamin Benator & Libby
Atlanta

Windham Brannon & Co
Atlanta

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

KMG Main Hurdman
Honolulu

Pannell Kerr Forster
Honolulu

Peat Marwick Mitchell & Co
Honolulu

Price Waterhouse
Honolulu

Touche Ross & Co
Honolulu

Jack Tyrrell & Company Inc
Honolulu

Arthur Young & Company
Honolulu

IDAHO

Edward R Allen Chartered
Caldwell

Arthur Andersen & Co
Boise

Balukoff Lindstrom & Co
Boise

Fritz Beaumont Chartered
Boise

Chigbrow Severn & Riche Chartered
Boise

Coopers & Lybrand
Boise

Deaton & Company Chartered
Pocatello

Ellis & Associates
Boise

Hayden Ross & Co
Moscow

Leforgee Rogers and Evans
Jerome, Twin Falls

Magnuson McHugh and Company PA
Coeur d'Alene, Sandpoint

McMurtrey & Company
Boise, Mtn Home

Pannell Kerr Forster
Lewiston

Presnell Gage & Co
Boise, Lewiston, Moscow

Rudd & Company Chartered
Idaho Falls, Rexburg

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 & CoAurora, Chicago, Northbrook, Oak Brook, Olympia
Fields, Rolling Meadows, Springfield**R J Augustine & Associates**

Arlington Heights

Barber Potts & Company PC

Peoria

M J Berger & Company

Northfield

Bernstein Hoffman & Co Ltd

Chicago

Boxleitner Knopf & Company

Des Plaines

Carver Michaels Taylor Rees & Lambert PC

Aledo

Checkers Simon & Rosner

Chicago

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

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

Foxx & Company

Chicago

Gleeson Sklar & Sawyers

Chicago, Elgin, Oak Brook

Goldberg Geiser & Co Ltd

Chicago

Goldstein Pierce and Company

Chicago

Graff Ballauer & Company PC

Skokie

Grant Thornton

Chicago, Elgin, Waukegan

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

Hillsman Lynch & Co Ltd

Chicago

J Richard Howe

Champaign, Decatur

Hutton Nelson & McDonald

Oak Brook

Glenn Ingram & Company

Chicago, Wheaton

Katch Tyson & Company

Northfield

Kemper CPA GroupCarbondale, Carmi, Effingham, Harrisburg,
Lawrenceville, Mt Carmel, Mt Vernon, Newton, Olney,
Robinson, Salem, Tuscola**Kerber Eck & Braeckel**

Springfield

Kiesling Associates

Springfield

KMG Main Hurdman

Chicago, Decatur

Laventhol & Horwath

Carbondale, Chicago, Springfield

Kenneth Leventhal & Company

Chicago

Jerome H Lipman & Co Ltd

Chicago

May Cocagne & King PC

Decatur, Monticello

McGladrey Hendrickson & Pullen

Champaign, Chicago, Galesburg, Joliet, Moline, Peoria,
Rock Island, Rockford, Schaumburg, Springfield

Meaden & Moore

Chicago

Morrison & Morrison Ltd

Chicago, Northbrook

Mueller & Co

Elgin, St Charles

Mulcahy Pauritsch Salvador & Co Ltd

Hinsdale, Orland Park

Murphy Hauser O'Connor & Quinn

Chicago

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 Mitchell & 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

Wolf & Company Midwest

Chicago, Downers Grove, Elmhurst, Northbrook

Arthur Young & Company

Chicago, Springfield

Zillmann & Co PC

Chicago

INDIANA

Arthur Andersen & Co
Indianapolis

Baden Conrad Gage & Schroeder
Fort Wayne, Kendallville

Bailey Williams & McGonigal
Indianapolis

Blue & Co
Columbus, Indianapolis, Rensselaer, Seymour

Cole J Brandenburger AC
Columbus

Buechlein Brough & Co PC
Jasper, Salem

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
Highland

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
Bryan, Fort Wayne

Laventhol & Horwath
Indianapolis

London Witte & Company
Indianapolis

Lysaught Salmon and Company Inc
Michigan City

McGladrey Hendrickson & Pullen
Elkhart, Goshen, South Bend

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 Mitchell & Co
Indianapolis, South Bend

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

Stauffer & Company
Elkhart, Goshen, Shipshewana

Whipple & Company PC
Indianapolis

Whitcraft & Thomas
Elkhart

Woodbury and Company AC
Franklin

Wyatt & Elaman Associates PC
Tell City

Arthur Young & Company
Indianapolis

IOWA

Breen Brehmer & Co PC
Cedar Rapids

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

Clawson & Associates
Harlan

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
Des Moines, Sioux City

Darrah Schroer & Kress PC
Avoca, Council Bluffs, Glenwood, 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
Ankeny, Des Moines, Sheldon

Dougherty & Co PC
Ames

Dutton & Associates PC
Council Bluffs

Ernst & Whinney
Des Moines

Erpelding Voigt & Co
Algona

Galinsky & Company
West Des Moines

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

Moore & Associates PC
Fairfield, Oskaloosa, Pella

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 Mitchell & Co
Davenport, Des Moines

Ryun Givens and Company
Cherokee, Spencer, West Des Moines

Schnurr & Co PC
Fort Dodge

Sklenar Garrett & Co
Atlantic, Audubon

Sidney B Smith and Co
Des Moines

Smith Paulsen & Evans
Waterloo

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

Baird Kurtz & Dobson

Wichita

Diehl Fletcher Banwart & Bolton Chartered

Chanute, Fort Scott, Girard

Drees Dunn & Company

Overland Park

John David Franklin Chartered

Overland Park

Grant Thornton

El Dorado, Hays, Russell, Topeka, Wichita

Kennedy and CoeAnthony, Colby, Concordia, Goodland, Great Bend,
Marysville, Pratt, Salina, Scott City, Smith Center,
Wichita**Kirkpatrick Sprecker & Company**

Wichita

KMG Main Hurdman

Garden City, Topeka, Wichita

F B Kubik & Company

Wichita

Peat Marwick Mitchell & Co

Wichita

Pool & Company Chartered

Emporia

Regier Carr & Monroe

Wichita

Sharp Bausch & Co

Dodge City

Snodgrass Dunlap & Company

Fredonia, Iola

Taylor Holcomb & Company PA

Mission, Olathe

Touche Ross & Co

Topeka

Westervelt Carson & Miller Chartered

Independence, Parsons

Arthur Young & Company

Wichita

KENTUCKY

Adams Griffith Davis Anderson & DeLaney
Ashland, Lexington

Arthur Andersen & Co
Louisville

Bressler & Company PSC
Covington

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

Grant Thornton
Lexington, Louisville

Hamilton Thomas & Co
Louisville

Robert D Hofacre
Fort Wright

J C Holland & Company
Bowling Green, Franklin

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

Kauffmann and Kauffmann
Louisville

Kelley Galloway & Company

Ashland, Morehead, Pikeville

James R Meany & Associates PSC

Bowling Green, Franklin

Miller Mayer Sullivan & Stevens

Lexington

Monroe Shine & Co Inc

Louisville

Peat Marwick Mitchell & Co

Louisville

Potter & Company

Lexington, Louisville

Riney Hancock & Co

Owensboro

Robinson Hughes & Christopher PC

Danville

Schuette & Taylor

Paducah

Smith Goolsby Artis & Reams PSC

Ashland

Summers & McCrary PSC

Lexington, Winchester

Thurman & Campbell PSC

Cadiz, Hopkinsville, Princeton

Tichenor Resler & Eiche

Louisville

Touche Ross & Co

Louisville

Tuttle Morris Karrick & Ingram

Cynthiana, Lexington

Von Lehman & Company

Fort Mitchell

Wilson & Company

Lexington, Somerset

York Neel & Company

Henderson, Hopkinsville, Madisonville, Morganfield,
Owensboro, Providence

Arthur Young & Company

La Grange, Lebanon, 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

Chapman & Company PA

Baton Rouge

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

Hilliard and Farrar AC

Lake Charles

Johnson & Scarbrough

Deridder

Johnston and Company

Monroe

KMG Main Hurdman

New Orleans

Kushner LaGraize & Moore

Metairie

LaPorte Sehrt Romig and Hand
Covington, New Orleans, Slidell

Leftwich Delcambre Ladouceur and Company
New Orleans

Lovell & Company APC
New Orleans

H J Lowe & Company
Baton Rouge, Port Allen

Mires & Abshire
Sulphur

Paillet and Meunier
Metairie

Pannell Kerr Forster
Houma, New Orleans

Peat Marwick Mitchell & 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
Baton Rouge, Houma, New Orleans

Arthur Young & Company
New Orleans

MAINE

Berry Dunn McNeil & Parker
Bangor, Portland

Brooks and Carter
Bangor, Portland

Coopers & Lybrand
Portland

Cummings Lamont & Associates
Kennebunk, Sanford, York

Ernst & Whinney
Portland

Chester M Kearney
Presque Isle

Laeger Associates PA
Bangor

Loiselle and Beatham
Bangor

Macdonald Page & Co
Portland

Peat Marwick Mitchell & Co
Portland

Walter H Rotz
Lewiston

Smith Batchelder & Rugg
Augusta, Skowhegan

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

Bauermann & Druzgala PA
Baltimore, Columbia

Bond Beebe Barton & Muckelbauer PC
Gaithersburg

Millard T Charlton & Associates Chartered
Bladensburg

Clifton Gunderson & Co
Baltimore

Coopers & Lybrand
Baltimore

Councilor Buchanan & Mitchell
Bethesda

Coyne & McClean Chartered
Baltimore, Towson

Deloitte Haskins & Sells
Baltimore

Dembo Jones & Healy PC
Rockville

Ecalono & Company
Columbia

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 & Company
Frederick, Silver Spring

KMG Main Hurdman
Baltimore, Salisbury

Raymond E Lang & Associates PA
Bethesda

Laventhol & Horwath
Rockville

Linton Shafer & Company PA
Frederick, Hagerstown, Silver Spring

McGrow Pridgeon & Company PA
Baltimore, Chestertown, Easton

McLean Koehler Sparks & Hammond
Baltimore, Frederick, Westminster

Naron & Wagner Chartered
Annapolis, Baltimore, Hagerstown

Peat Marwick Mitchell & Co
Baltimore, Columbia

Price Waterhouse
Baltimore, Bethesda

Reed & Williams Chartered
Upper Marlboro

Reznick Fedder & Silverman
Bethesda

Rodeheaver & Associates
Oakland

Rollins & Gerwig
Cumberland

Rowles & Company
Baltimore, Salisbury

Sherman & Sherman PA

Towson

Smith Elliott Kearns & Company

Hagerstown

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

F S Taylor & Associates PC

Owings

Touche Ross & Co

Baltimore

Conrad R Vanasse

Oxon Hill

Walpert Smullian & Blumenthal PA

Baltimore

Gregory K Washington

Forestville

Watkins Meegan Drury & Company

Bethesda, St Charles

Clarence R Williams

Middletown

Wolpoff & Company

Baltimore

Wooden & Benson

Baltimore, Waldorf

Arthur Young & Company

Baltimore

MASSACHUSETTS

Aaron Smith Bergman Gaffney & Rubinstein
Springfield

Arthur Andersen & Co
Boston

Martin D Braver & Co PC
Chestnut Hill

Budd & Carioto PC
Pittsfield

Charles L Burke
Stoneham

Canby Maloney & Co Inc
Framingham

Coopers & Lybrand
Boston, Springfield

Deloitte Haskins & Sells
Boston

Charles E Di Pesa & Co
Boston

John A Epeneter PC
Arlington

Robert Ercolini & Company
Boston

Ernst & Whinney
Boston

Feeley & Driscoll PC
Boston

Gordon Harrington & Osborn PC
North Andover, Salem

Grant Thornton
Boston

Gray Gray & Gray
Boston

Leonard C Green & Company
Boston

Hilton Walker & Co
Newton Upper Falls

J G Hodgson & Co Inc
New Bedford

John J Hurley & Co Inc
Boston, Lowell

KMG Main Hurdman

Boston, Springfield, Worcester

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

Peat Marwick Mitchell & Co

Boston, Burlington

Price Waterhouse

Boston, Cambridge, Waltham

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
Boston

Tonneson Kennedy & Lehan PC
N Quincy, Wakefield

Touche Ross & Co
Boston, Worcester

John Vecchi
Needham Heights

Vitale Caturano & Company PC
Boston

Wolf & Company of Massachusetts PC
Boston

Arthur Young & Company
Boston, Worcester

MICHIGAN**Arthur Andersen & Co**

Ann Arbor, Detroit, Grand Rapids

Baditoi Segroves & Co PC

Southfield

John L Barker PC

Troy

Beene Garter & Co

Grand Rapids

Bishop & Burk PC

Kalamazoo

Carabell Leslie and Company PC

Mount Clemens

S G Carlton & Company

Monroe

Carter Hamilton Dieterman & Co PC

Grand Rapids

Coopers & Lybrand

Detroit, Grand Rapids

Correll Krywko Harrell & Davis

Detroit, Southfield

Crowe Chizek and Company

Grand Rapids

Deloitte Haskins & Sells

Ann Arbor, Detroit, Grand Rapids, Saginaw

Derderian Kann Seyferth & Salucci PC

Troy

Doeren Mayhew & Co PC

Troy

Dupuis & Ryden PC

Flint

Echelbarger Himebaugh & Co PC

Grand Rapids

Edwards Koshiw Stanley & Associates PC

Ann Arbor, Troy

Ernst & WhinneyDetroit, Grand Rapids, Jackson, Kalamazoo, Lansing,
Marquette, Saginaw**Fenberg Schiff & Company**

Southfield

Follmer Rudzewicz & Co PC

Mount Clemens, Southfield

Gavigan Burkhart Freeman & Co

Traverse City

Geisinger & Dial

Troy

Harry M Gordon & Co PC

Bloomfield Hills

Grant Thornton

Birmingham, Kalamazoo, Muskegon, Southfield

Gross Roof & Company PC

Adrian

KMG Main Hurdman

Detroit, Lansing

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, Grosse Pointe

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

Pannell Kerr Forster

Detroit

Parker Wittus and Company

Southfield

Peat Marwick Mitchell & Co

Detroit

Perrin Fordree & Company PC

Troy

Plante & Moran

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

Prangle 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, Saginaw, Traverse City

Siegfried Crandall Vos & Lewis PC

Kalamazoo, Portage

Skillman Zielesch & Company

Troy

Talaska & Sharpe

Ironwood

Touche Ross & Co

Ann Arbor, Detroit, Grand Rapids, Lansing

Weinlander Fitzhugh Bertuleit & Schairer PC

Bay City, Clare, East Tawas

Yeo & Yeo

Alma, 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

Robert D Bersie
Wayzata

Boeckermann Heinen & Mayer
Minneapolis, Moorhead

Boulay Heutmaker Zibell & Co
Minneapolis, St Paul

Bowlby Anfinson Crandall & Haedt Ltd
Austin

Boyer & Company
Burnsville

Boyum & Barescheer
Minneapolis, St Paul

Brady Martz & Associates PC
East Grand Forks

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

Carlson Poston & Associates Ltd
Minneapolis

Frank E Clayman
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

Fiebiger Swanson West & Co
Moorhead

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

Johnson Nelson & Co Ltd
Minneapolis

Judd Ostermann Demro & Kellogg Ltd
Faribault, Minneapolis, Owatonna

Kern Poganski & Hirschfeld Ltd
Princeton, St Cloud

KMG Main Hurdman
Duluth, Minneapolis

John A Knutson & Co
Minneapolis

Larson Allen Weishair & Co
International Falls, Minneapolis, St Cloud, Virginia

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

McMichael & Kofski Ltd
Minneapolis

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 Mitchell & Co
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

Taylor McCaskill & Co Ltd
Eden Prairie, 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

Burkhalter & Company PA

Jackson

Butchart & Associates PA

Canton, Jackson

Chapman & 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, Oxford, Starkville

John W Morgan & Company Ltd

Jackson

Nail McKinney Tate and Robinson

Amory, New Albany, Tupelo

Peat Marwick Mitchell & Co

Jackson

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

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

Bounds Poger & O'Donnell
St Louis

Boyd Franz & Stephans
St Louis

Brandvein Shapiro Kossmeyer
Maryland Heights, St Louis

Clifton Gunderson & Co
St Joseph

Coopers & Lybrand
Kansas City, St Louis

John R Crouch Inc
Farmington

Deloitte Haskins & Sells
Kansas City, St Louis

Diehl Fletcher Banwart & Bolton Chartered
Nevada

Donnelly Meiners & Jordan
Kansas City

Ernst & Whinney
Kansas City, St Louis

Gasper and Company PC
St Joseph

Grant Thornton
Kansas City, St Louis

Hochschild Bloom & Company
Chesterfield, Marshall, Sedalia, Washington

Huber Ring & Co PC
St Louis

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

KMG Main Hurdman
St Louis

Charles B Larson

St Joseph

Laventhol & Horwath

Kansas City, St Louis

Mayer Hoffman McCann

Kansas City

E Thomas Moulder PC

Springfield

Pannell Kerr Forster

St Louis

Peat Marwick Mitchell & Co

Kansas City, St Louis

L D Perry PC

St Joseph

Price Waterhouse

Kansas City, St Louis

Rubin Brown Gornstein & Co

St Louis

Seideman & Company

Neosho

St John & Mersmann Inc

Chesterfield

Stone Carlie and Company

St Louis

Sumner Carter Hardy & Simpson

St Joseph

Touche Ross & Co

Kansas City, St Louis

Dennis J Vogler PC

St Louis

Arthur Young & Company

Kansas City, St Louis

MONTANA

- Anderson ZurMuehlen & Co**
Billings, Butte, Helena
- Charles Bailly & Company**
Billings, Great Falls
- Berres & Romo**
Lewistown
- Bradley & Marchwick**
Bozeman
- Bryant Scharfe Deppmeier & Kiemele PC**
Chinook, Havre
- Chandler Hadley Maxie & Smrcka PC**
Glasgow
- Child & Smith PC**
Sidney
- Dobbins DeGuire & Tucker PC**
Missoula
- Eigeman Hanson Saurey & Marshall PC**
Kalispell, Whitefish
- Joseph Eve & Company**
Great Falls
- Hamilton Misfeldt & Company PC**
Cut Bank, Great Falls, Havre, Shelby
- Janke Winchell Ehrlick & Co**
Billings
- Jordahl & Sliter**
Kalispell
- Junkermier Clark Campanella Stevens PC**
Great Falls, Helena, Missoula
- Kester and Kester**
Missoula
- Herbert J Mangis**
Billings
- Newland Horn Crippen & Peck PC**
Butte, Deer Lodge, Dillon
- Delwin C Nordtvedt**
Glendive
- Peat Marwick Mitchell & Co**
Billings
- Stallard & Associates PC**
Miles City
- Douglas Wilson & Co**
Great Falls

NEBRASKA

Arthur Andersen & Co
Omaha

Larry W Andersen & Co
Kimball, Sidney

Baird Kurtz & Dobson
Fremont, Hastings, Lincoln

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, Lexington

Coopers & Lybrand
Lincoln, Omaha

Darst Hamilton & Associates PC
Omaha

Deloitte Haskins & Sells
Omaha

Dohman Akerlund & Eddy
Aurora

Dutton & Associates PC
Omaha

Frankel Zacharia Nissen & Stamp
Omaha

Fry White & Guszak
Lincoln

Grant Thornton
Lincoln, Omaha

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

John W Moore
Sidney

Nichols Rise & Company
South Sioux City

O'Donnell Ficenec Wills & Ferdig
Omaha

Peat Marwick Mitchell & Co
Lincoln, Omaha

Potts & Levering PC
Aurora

Prosser & Prosser PC
Falls City, Omaha

Quick & McFarlin PC
Omaha

Rauner & Braasch PC
Sidney

Schleisman Graeve & Buschelmann
Omaha

Simonsen Mader Blundell & Co
Scottsbluff

Touche Ross & Co
Lincoln, Omaha

Trachtenberg Masimore & Associates
Omaha

Arthur Young & Company
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
Las Vegas, Reno

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

KMG Main Hurdman
Las Vegas

Laventhol & Horwath
Las Vegas

McGladrey Hendrickson & Pullen
Las Vegas, Reno

Pangborn & Co Ltd
Reno

Pannell Kerr Forster
Incline Village, Reno

Donald M Schulz PC
Carson City

Stoddard Freeman & Williams
Carson City

Arthur Young & Company
Reno

NEW HAMPSHIRE**Dana S Beane & Company PC**

Laconia, Rochester

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

John J Hurley & Co Inc

Manchester

Melanson Greenwood & Co PA

Nashua

Moody O'Sullivan and Company

Manchester

Newton & DiBenedetto PA

Laconia, Nashua

Smith Batchelder & Rugg

Hanover, Keene, Lebanon, Manchester, Portsmouth

Sullivan Bille & Company

Salem

Tonneson Kennedy & Lehan PC

Salem

Nathan Wechsler & Company PA

Concord, Laconia

Arthur Young & Company

Manchester

NEW JERSEY**Amper Politziner & Mattia**

Flemington, Iselin, Princeton

Arthur Andersen & Co

Princeton, Roseland

Saul G Bloom

West Orange

Botwin & Co PA

Marlton

Broza Block & Rubino PA

Asbury Park

Burns & Company PA

Wychoff

Burton & Browse

Lambertville

Wayne R Clevon

Toms River

J H Cohn & Company

Newark, Princeton, Roseland

Coopers & Lybrand

Newark

Cornick Garber & Sandler

Englewood Cliffs

Curchin & Company

Red Bank, Toms River

Neil Della Torre & Company PC

Ridgewood

Deloitte Haskins & Sells

Cherry Hill, Hackensack, Morristown, Newark, Princeton

Dorfman Abrams Music & Co

Glen Rock

Durborow Kinzel & Co

Caldwell

John J Eccleston & Company PA

Hackensack

Ernst & Whinney

Hackensack, Newark, Trenton

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

KMG Main Hurdman
Lawrenceville, Roseland, Trenton

Laventhol & Horwath
East Brunswick

Lazar Levine & Company
Hackensack

Martin Leibowitz & Co
Hackensack

Levinson Schwartz & Co
Livingston

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

Murphy Hauser O'Connor & Quinn
Paterson

Olsen & Thompson PA
Morristown

Peat Marwick Mitchell & Co
Princeton, Short Hills

Polakoff Bros and Leen PA
Chatham

Price Waterhouse
Hackensack, Morristown, Princeton

Stephen P Radics & Co
Haledon

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

Touche Ross & Co
Newark, Trenton

V Peter Traphagen PA
Oradell

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
Atlantic City, Newark, Princeton, Saddle Brook

Walter J Zawacki & Co
Haledon

NEW MEXICO

Arthur Andersen & Co
Albuquerque

Atkinson & Co Ltd
Albuquerque

Balkcom & Company PA
Albuquerque

Barraclough and Associates
Santa Fe

Burrage & Erickson PC
Albuquerque

Burt Wright & Company PA
Albuquerque

Cox Keefer + Company PA
Farmington

Daymon & Associates
Santa Fe

Downey and Sisneros PA
Santa Fe

Ernst & Whinney
Roswell

Chris Fogel PC
Albuquerque

Gordon and Hale PC
Santa Fe

Grant Thornton
Roswell

Robert S Marquez
Albuquerque

McCarthy & Weems PC
Albuquerque

Metler & Company PC
Albuquerque

Meyners + Company
Albuquerque

Neff & Company
Albuquerque

Peat Marwick Mitchell & Co
Albuquerque

Pulakos & Alongi Ltd
Albuquerque

Rogoff Diamond & Walker

Albuquerque

Ben Rose

Hobbs

Smith and Company

Albuquerque

Sproles Woodard

Artesia

Squire & Woodward PC

Albuquerque

Arthur Young & Company

Albuquerque

Ralph C Youngberg

Albuquerque

NEW YORK

Albrecht Viggiano Zurek & Company PC
Farmingdale

Anchin Block & Anchin
New York

Arthur Andersen & Co
Melville, New York, Rochester

Apt Kaplan Cohen & Co
New York

Averson & Klinetop
Syracuse

Bollam Sheedy Torani & Co
Albany

Borek Stockel & Company
White Plains

Briguglio and Woods PC
Norwich, Oneonta, Sidney

Brock Schechter & Polakoff
Batavia, Buffalo

Budd & Carioto PC
Albany, Poughkeepsie

Cahill Larkin & Company
New York

Brian A Caswell
Phoenix

J H Cohn & Company
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

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

Bernard Fuchs & Co

Woodmere

Garnick Mansfield Heitner Shea & Roth

Liberty, Livingston Manor, New York

Goldstein Golub Kessler & Company PC

New York

Gould & Swanson PC

Buffalo, Hamburg, Westfield

Grant Thornton

Melville, New York

Leonard C Green & Company

New York

Thomas Havey & Co

New York

Hoffman & Lansing PC

Lake Placid

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

KMG Main Hurdman

Buffalo, Garden City, 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
Garden City, New York

McLaughlin Proscia & Co PC
New York

Miller & Company PC
New York

Milligan Muller Chambellan & Berger
Glen Cove, Manhasset

Millstein & Co PC
Washingtonville

Mitchell Titus & Co
New York

Murphy Hauser O'Connor & Quinn
New York

Raymond M Nowicki
Buffalo

Oppenheim Appel Dixon & Co
New York

Pannell Kerr Forster
New York

Peat Marwick Mitchell & Co
Albany, Buffalo, Jericho, New York, Rochester, Syracuse,
White Plains

Barry C Picker PC
New York

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 Jeffers & Nobis PC

Albany, New York

Salomon & Company

Buffalo

Seidman & Seidman BDO

Buffalo, Jamestown, New York, Rockville Centre,
White Plains

Sheehan & Company PC

Brightwaters, New York

Stulmaker Roach Dorfman & Co

Albany, Johnstown

Tait Weller & Baker

New York

Peter Lewis Tashman

Granville

Telling & Potter PC

Plattsburgh, Ticonderoga

Tischfeld & DiPentima

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

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

Ernst & Whinney

Charlotte, Raleigh, Winston-Salem

Garrett Sullivan & Company PA

Durham, Greensboro, Raleigh

D E Gatewood and Company

Raleigh, Winston-Salem

Johnson and Dooley PC

Raleigh

Johnson Price & Sprinkle PA

Asheville, Marion

KMG Main Hurdman

Charlotte

Laventhol & Horwath

Charlotte

Lowrimore Warwick & Co

Greenville, Washington, Whiteville, Wilmington

McArthur Elliot & Co PA

Charlotte

McGladrey Hendrickson & Pullen

Asheville, Charlotte, Fayetteville, Greensboro, Greenville, Hickory, Moorhead City, New Bern, Raleigh, Rocky Mount, Shelby, Winston-Salem

Oppenheim Appel Dixon & Co
Raleigh

Pannell Kerr Forster
Greensboro

Peat Marwick Mitchell & Co
Charlotte, Greensboro, Raleigh

Pierce Strange & Company
Raleigh

Price Waterhouse
Charlotte, Raleigh, Winston-Salem

Seidman & Seidman BDO
Charlotte, 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 & Co
Greensboro

Arthur Young & Company
Charlotte

NORTH DAKOTA

Charles Bailly & Company

Bismarck, Fargo

Gordon Bartholomay & Company

Jamestown

Brady Martz & Associates PC

Grand Forks, Minot

Drees Risky & Nordell Ltd

Grand Forks

Eide Helmeke & Co

Bismarck, Fargo, Minot

Fiebiger Swanson West & Co

Fargo

McGladrey Hendrickson & Pullen

Fargo

Orser Olson & St Peter

Bismarck

Schauer & Associates PC

Jamestown

Widmer Roel & Co Ltd

Fargo

Zine Hoover & Voller PC

Williston

OHIO**Adams Griffith Davis Anderson & DeLaney**

Ironton

Arthur Andersen & Co

Cincinnati, Cleveland, Columbus, Dayton, Toledo

Arena & Harrison Inc

Columbus

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

Clifton Gunderson & Co

Cleveland

J D Cloud & Co

Cincinnati, Lebanon

Cohen & Company

Cleveland, Youngstown

Collins Cornell Showalter & Co Inc

Cincinnati

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 & WhinneyAkron, Canton, Cincinnati, Cleveland, Columbus, Dayton,
Toledo, Youngstown**Flagel Huber Flagel & Co**

Dayton

Foxx & Company

Cincinnati

Frank Seringer & Chaney Inc

Amherst, Ashland, Elyria, Fremont, Galion, Wooster

Frauenthal & Associates Co

Cleveland

A S Fricano Inc

East Liverpool, East Palestine, Salem

Gangloff Kemme & Supelak

Cleveland

Gans Riddle and Associates Inc

Dayton

Gomersall & Chester

Westlake

Grady & Co

Cleveland

Grant Thornton

Cincinnati, Cleveland, Dayton

Greene & Wallace

Columbus

Groner Boyle & Quillin

Columbus

Hall Kistler & Company

Canton

Thomas G Harbrecht Inc

Cincinnati

Hausser + Taylor

Canton, Cleveland, Columbus, Elyria, Medina

Heine & Condit

Westerville

Hill Barth & King

Alliance, Boardman, Salem, Warren, Youngstown

Stanton A Jones

Columbus

Kausch & Graf Co

Akron

KMG Main Hurdman

Canton, Cincinnati, Cleveland

Kopperman & Wolf Co

Cleveland

Laventhol & Horwath

Cleveland, Columbus, Warren

Kenneth Leventhal & Company

Columbus

Lewis Shane

Cincinnati

Lomax Soful May & Foster Inc

Akron

Donald E Long

Cleveland

Lublin Sussman Rosenberg & Damrauer

Toledo

McCrate DeLaet & Co

Sidney

McLain Hill Rugg & Associates Inc

Logan, New Lexington, Zanesville

McManamon Gilbert & Doeringer

Rocky River

Meaden & Moore

Cleveland, Columbus, Dayton, Wooster

Mellott & Mellott

Cincinnati

Mesarvey Russell & Co

Springfield

Monnier & Co

Sidney

Norman Jones Coen Tucker Cochenour & Co

Cambridge, Lancaster, Reynoldsburg, Zanesville

Pannell Kerr Forster

Columbus, Shaker Heights

Peat Marwick Mitchell & Co

Akron, Cincinnati, Cleveland, Columbus, Toledo

Plante & Moran

Cleveland

Price Waterhouse

Cincinnati, Cleveland, Columbus, Dayton, Dublin, Toledo

Rea & Associates IncCambridge, Coshocton, Lima, Medina, Millersburg,
New Philadelphia**Reynolds Borden Chapman & Co**

Portsmouth

Rippe & Kingston

Cincinnati

Smith Payne & Co

Norwalk, Sandusky

S R Snodgrass & Company

Ashtabula, Mentor, Steubenville

Spaeth & Batterberry

Cincinnati

Stewart & Huchison

Dayton

Steyer Huber & Associates Inc

Archbold, Defiance, Van Wert

Touche Ross & CoAkron, 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

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

Foster Dickinson & Company

Oklahoma City

Grant Thornton

Oklahoma City

Gray & Northcutt

Oklahoma City

Horne & Company

Ada

Jones Bryan & Johnston Inc

Bartlesville

Kennedy and Coe

Alva

KMG Main Hurdman

Oklahoma City, Tulsa

Morse Sexton Inc

Tulsa

Peat Marwick Mitchell & Co

Oklahoma City, Tulsa

Price Waterhouse

Oklahoma City, Tulsa

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

Sullivan & Associates Inc
Tulsa

Patrick M Talbot & Company PC
Oklahoma City

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

Blumhagen Peters & Co PC
Portland

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

Richard C Hall
Portland

Houle & Company
Pendleton

Isler Colling & McAdams
Klamath Falls, Medford, Portland

Jones & Roth PC
Eugene

KMG Main Hurdman
Coos Bay, Portland

Laventhol & Horwath

Portland

Minihan Kernutt Stokes & Co

Eugene

Mohler & Company PC

Eugene

Moss Adams

Eugene, Portland

Nelson Trimble & Company

Bend

Neuner & Davidson

Roseburg

Niemi Holland & Scott

Forest Grove, Hillsboro, Portland

Oster Hotchkiss & Nichols

Baker, Burns

Paul & Company PC

Portland

Peat Marwick Mitchell & Co

Beaverton, Portland

Price Waterhouse

Portland

Sander Perkins & Company PC

Portland

Teresa J Spada

Portland

Touche Ross & Co

Portland

Yergen and MeyerAstoria, Coos Bay, Eugene, Medford, Pendleton,
Portland**Arthur Young & Company**

Portland

PENNSYLVANIA

Alpern Rosenthal & Company
Pittsburgh

Arthur Andersen & Co
Philadelphia, Pittsburgh

Asher & Company Ltd
Philadelphia, Reading

Barnes Saly & Company
Johnstown

Stockton Bates & Company
Hershey, Lancaster, Philadelphia

Baum Smith & Clemens
Lansdale

Beard & Company Inc
Allentown, Reading

Paul S Bertz & Company
Lancaster

Brenner Pizzica & Company
Wynnewood

Brown Schwab Bergquist & Cook
Erie

Buckno Lisicky and Company
Allentown

Burton & Browse
Doylestown, Newtown

Coates Way & Anderson
Bradford, Corry, 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

Coopers & Lybrand
Harrisburg, Philadelphia, Pittsburgh

Deloitte Haskins & Sells
Allentown, Philadelphia, Pittsburgh

Detweiler and Associates

Brownstown, Quakertown, 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

Friedlander Dunn & Company

Fort Washington

Glickman Berkovitz Levinson & Weiner PC

Elkins Park

Godick and Company

Philadelphia, Stroudsburg

Goldenberg Rosenthal

Philadelphia

S D Goldfine Co

Wayne

Grant Thornton

Philadelphia, Pittsburgh

Hagner Ratke & Company

Philadelphia

Haines & Sheldon

Warren

Herbein + Sweren PC

Pittsburgh, Reading

Herr Nicholas & Company

Ephrata, Harrisburg, Reading

Hill Barth & King

Meadville, New Castle, Sharon

Horovitz Rudoy & Roteman

Pittsburgh

Hoyt Devine & Co Ltd

Berwyn

Jungers O'Connell & Bacheler PC

Philadelphia

James J Kelly

Ardmore

John J Kelly III

Wayne

Kimmel Lorah & Associates

Lansdale, Norristown

KMG Main Hurdman

Harrisburg, Lancaster, Lebanon, Philadelphia,
Pittsburgh, State College

Kochenour Earnest Smyser & Burg

York

Kreischer Miller & Co

Horsham

Kuntz Leshar Siegrist & Martini

Lancaster, Mount Joy, Reading

Laventhol & Horwath

Philadelphia, Wilkes-Barre, Wormleysburg

R D Licastro

State College

MacAlpine Carll & Co

Philadelphia

MacDade Abbott & Co

Paoli

Maillie Falconiero & Company

King of Prussia, 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

Philadelphia

McKeever Varga Kokkila & Associates

Pittsburgh

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 Mitchell & Co

Allentown, Harrisburg, Philadelphia, Pittsburgh,
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

Robert Rossi & Co
Eynon

Rudney Rudney and Company
Rosemont

Rudolph Palitz & Company
Exton, Philadelphia

Schneider Downs & Co Inc
New Kensington, Pittsburgh

Seidman & Seidman BDO
Philadelphia

Shea Oesterle Siana & Deegan
Paoli

Shotz Miller & Glusman
Philadelphia

Smith Elliott Kearns & Company
Chambersburg, Hanover, Waynesboro

S R Snodgrass & Company
Beaver Falls, Cranberry Township, New Castle, Pittsburgh

Snyder & Associates PC
Chambersburg

Stiteler Douglas & Clarke Ltd
West Chester

Sturgill Rager & Lehman Chartered
Hanover

Sullivan Booz & Co
Quakertown

Tait Weller & Baker
Philadelphia

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

Zuber & Company
Reading

PUERTO RICO

Arthur Andersen & Co
San Juan

Coopers & Lybrand
Hato Rey

Deloitte Haskins & Sells
Ponce, San Juan

Ernst & Whinney
San Juan

KMG Main Hurdman
San Juan

Laventhol & Horwath
Hato Rey

J M Monge & Asociados
Hato Rey

Pannell Kerr Forster
San Juan

Price Waterhouse
San Juan

Touche Ross & Co
Hato Rey

Porfirio Vazquez Rosario
Hato Rey

Vila del Corral & Company
San Juan

RHODE ISLAND

Leslie P Brigham Incorporated
Providence

Deloitte Haskins & Sells
Providence

Ernst & Whinney
Providence

Fradin Gessman & Co
Warwick

Gaines Vollucci & Co Ltd
Warwick

Goluses & Company
Providence

Harris & Gifford
Providence

Mario La Prova Inc
North Providence

Laventhol & Horwath
Providence

Murphy & Company
Providence

Peat Marwick Mitchell & 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, Walhalla

Chellis Mitchum & Company
Charleston, Summerville

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

Cline Brandt Kochenower & Co
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

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
Columbia, Sumter

McGladrey Hendrickson & Pullen
Columbia

McGuire & Co
Charleston

McKnight Frampton and Co PA
Charleston

Ray L Miller PA

Myrtle Beach

William F Muckenfuss & Associates

Charleston, Mt Pleasant

Peat Marwick Mitchell & Co

Greenville

Peterson Estep & Company PA

Barnwell

Price Waterhouse

Columbia, Greenville

Robinson Grant & Co PA

Beaufort, Hilton Head Island

Rogers Montgomery Devaney & Co PA

Chester, Columbia

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

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

Cannon & Company

Memphis

Cherry Bekaert & Holland

Knoxville, Nashville

Coopers & Lybrand

Knoxville, Memphis

Curtis & Curtis

Brentwood

Daffron & Newman PC

Maryville

Davis White & Associates

Murfreesboro

Joseph Decosimo and Company

Chattanooga, Cleveland

Deloitte Haskins & Sells

Chattanooga, Memphis, Nashville

Ernst & Whinney

Chattanooga, Knoxville, Memphis, Nashville

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

Holland Knowles & Peterson

Chattanooga, Cleveland

Hoover Harrison Associates PC

Kingsport

Johnson Hickey & Murchison PC

Chattanooga

KMG Main Hurdman

Chattanooga, Greeneville, Knoxville

Kraft Bros Esstman Patton & Harrell

Columbia, Nashville

Kraft Cohen & Company
Nashville

Lattimore Black Morgan & Cain
Brentwood

Marlin & Edmondson
Nashville

James R Meany & Associates PSC
Nashville

Pannell Kerr Forster
Memphis

Payne Oliphant & Foster
Chattanooga

Peat Marwick Mitchell & Co
Memphis, Nashville

Price and Associates
Nashville

Price Waterhouse
Johnson City, Memphis, Nashville

Pugh & Company PC
Gatlinburg, Kingsport, Knoxville

G R Rush & Company PC
Chattanooga

Seidman & Seidman BDO
Memphis

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

Totherow Haile & Welch
McMinnville, Nashville, Sparta

Touche Ross & Co
Memphis, Nashville

Uiberall & Company PC
Memphis

Watkins & Watkins
Memphis

Whitehorn Tankersley & Co
Covington, Memphis

York Regeon & Dillingham
Columbia

Arthur Young & Company
Nashville

TEXAS**Alexander & Rogers Inc**

Lufkin, Nacogdoches

Allen and Frankson

Bay City

Arthur Andersen & CoAustin, Dallas, Fort Worth, Houston, Midland,
San Antonio**Arms Jeffers & Co PC**

Tyler

Armstrong & Associates

Dallas

Armstrong Backus & Baker

San Angelo

Arnie Salazar & Company

Houston

Arnold Hancock & Co

Midland

Weldon Aston & Co PC

Fort Worth

Axley & Rode

Crockett, Livingston, Lufkin, Nacogdoches

Bailey Vaught Robertson & Company

Dallas

Baird Kurtz & Dobson

Dallas

Baker & Co PC

Dallas

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

Boldt & Boldt

San Antonio

Bowie Craig & Co PC

El Paso

Briggs & Veselka Co PC

Bellaire

Brown Henry & Company

Richardson

Burch Fincher & Company PC

Dallas

Burleigh McClelland Samuel & Hayes

Beaumont

Burton Cloud & Pitman Inc

Houston

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

Coopers & LybrandAustin, Dallas, El Paso, Fort Worth, Houston,
Lubbock, Midland**Cornell & Company**

Amarillo

Crofford and Company

Amarillo

Davis Clark and Company

Dallas

Davis Kinard & Co PC

Abilene, Austin

Deloitte Haskins & Sells

Dallas, Fort Worth, Houston, Irving, San Antonio

Dillashaw Hawthorn & Co PC

Houston

Dohm & Wolff PC

Dallas, Houston

Doshier Pickens & Francis PC

Amarillo

Duvall Parr & Company PC

Bedford

Eads Hunter & Company PC

Dallas

Paul J Ellenburg Corp

El Paso

Ernst & Whinney

Austin, Corpus Christi, Dallas, Fort Worth, Houston,
Laredo, San Antonio

Ervin Prater Pickens Snodgrass & Koch

Arlington

Fields Nemece & Co

Corpus Christi

Fitts Roberts & Co Inc PC

Houston

Flusche Van Beveren & Kilgore

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

Glass & Company

Austin

Gollob Morgan Peddy & Co

Tyler

Gonzalez Farias & Guerra

Laredo

Gowland Kincaid Davis & Co PC

Corpus Christi

Grant Palma & Walker

Houston

Grant ThorntonAustin, Brownsville, Dallas, Houston, McAllen,
Midland, Odessa, 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

Palestine

Harris & Richardson PC

Irving

Harrison Waldrop & Uherek

Victoria

Havard & Batte

Houston

Hein + Associates

Houston

Hendricks & Pridgen

Houston

Henry & Peters PC

Tyler

Hereford Lynch & Co PCCleveland, College Station, Conroe, Huntsville,
Madisonville**Hidalgo Chambers & Co**

Houston

Gerald L Hill & Company PC

San Antonio

Hoffman Pederson & McBryde PC

Dallas

Hutton Patterson & Company

Dallas

James B English & Co

Houston

Ingram Wallis & Company PC
Bryan

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

Kenemer Vandaveer & Masters
Bay City, Lake Jackson

Hayden E King
Houston

KMG Main Hurdman
Austin, Dallas, Fort Worth, Houston, Midland, Odessa,
San Antonio, Waco

Lane Gorman Trubitt & Company
Dallas

Lanier Locke & Ritter
Austin, Georgetown

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

MacIver Owen & Bell
Dallas

Manr. Judd Landau
Dallas

Martin Trachta Hunter & Company
Dallas

Frederick R Matthews & Associates
New Braunfels

Leland S Matthews
Houston

Howard McElroy & Co PC
New Braunfels, San Antonio

McElroy Mueller & White PC
Seguin

McGee Wheeler & Company
Conroe, Houston

Donald J. McMahan & Co
Houston

McReynolds Beason & 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 & Co
Houston

Murski Hicks & Co
Dallas

Myers Crawford and Carter
Mineral Wells

Oppenheim Appel Dixon & Co
Dallas, Houston

Padgett Stratemann & Co
San Antonio

Pannell Kerr Forster
Dallas, Houston

Parrish Greenstein Moody & Harelik PC
Marlin, Waco

David Patrick & Co PC
Houston

H Pearson and Company APC
Dallas

Peat Marwick Mitchell & Co

Amarillo, Austin, Corpus Christi, Dallas, El Paso,
Fort Worth, Houston, Lubbock, Midland, Odessa,
San Antonio

Phillips and Bowles PC

Houston

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

Riquelmy and Clesi

Houston

H V Robertson & Company

Amarillo, Dalhart

Robert S Rosow

San Antonio

Nick Schrakamp & Co

Houston

Schulse Hartwig Richter & Co

Houston, Kerrville

Seidman & Seidman BDO

Austin, Dallas, Houston

Sharp Bausch & Co

Amarillo, Dallas

Andrew G Shebay & Co PC

Houston

Shelby Rucksdassel & Jones

Dallas, Houston

Singer Richardson & Co

Longview

Smith Gray & Company PC

Dallas

Sproles Woodard

Fort Worth, Midland, Odessa

Squyres Johnson Squyres & Co

Tyler

Stewart Ferguson & Robinette Inc APC

Amarillo, Wichita Falls

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

Dallas

Wallingford McDonald Fox & Co

Houston

Wathen DeShong and Company

Beaumont

Weaver and Tidwell

Dallas, Fort Worth

Webb & Webb

San Angelo

West and Company

Austin

Arthur White & Company

Dallas

White Petrov McHone APC

Houston

Wilf Keasler & Henderson PC

Texarkana

Wolfe Roberson and Brown

Abilene

Wood & Thomas

Sugar Land

Arthur Young & CompanyAbilene, Amarillo, Austin, Dallas, Fort Worth, Houston,
San Antonio

UTAH**Arthur Andersen & Co**

Salt Lake City

Coopers & Lybrand

Salt Lake City

Crouch Wood and Barber PC

Ogden

Davis & Bott

Brigham City

Deloitte Haskins & Sells

Salt Lake City

DeNiro and Thorne

Salt Lake City

Ernst & Whinney

Salt Lake City

Grant Thornton

Ogden, 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

Jones and Thomas

Salt Lake City

KMG Main Hurdman

Salt Lake City

Martineau & Company

Salt Lake City

Peat Marwick Mitchell & Co

Salt Lake City

Price Waterhouse

Salt Lake City

Schmitt Griffiths Anderson Smith & Co PC

Ogden, Salt Lake City

Seeley & Morrill PC

Roosevelt

Tanner Brunson & Co

Ogden, Salt Lake City

Touche Ross & Co
Salt Lake City

Wiggins & Co
Brigham City, Ogden, Salt Lake City

Arthur Young & Company
Salt Lake City

VERMONT

Gallagher Flynn Crampton & Company
Burlington

Hull Fothergill & Company PC
Montpelier

P F Jurgs & Company
Burlington, Rutland

KMG Main Hurdman
Bennington

Roderic A Sherman & Company
Montpelier

Smith Batchelder & Rugg
Burlington, Middlebury, Montpelier, Rutland

Peter Lewis Tashman
Rutland

Urbach Kahn & Werlin PC
Burlington, Manchester

VIRGINIA

Alcorn & Cureton Ltd
Alexandria

Arthur Andersen & Co
McLean, Richmond

Baker and McNiff PC
Virginia Beach

Francis Berry Inc
Arlington

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
Christiansburg, 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

Gary Stosch Walls & Company
Middleburg, 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, Winchester

Murray Jonson White and Associates Ltd

Falls Church

Timothy O'Brien & Company

McLean

James Ould & Associates Ltd

Richmond

Pannell Kerr Forster

Alexandria

Peat Marwick Mitchell & Co

Norfolk, Richmond, Roanoke

Phibbs Burkholder Geisert & Huffman

Fredericksburg, Harrisonburg

Price Waterhouse

Norfolk, Richmond

Sabatini Winn PC

Richmond

Seidman & Seidman BDO

Richmond

Surles & Associates Ltd

Warrenton

Charles M Terry & Company PC

Richmond

Touche Ross & Co

Richmond

Watkins Meegan Drury & Company
Vienna

Watson Rice & Co
Alexandria

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 & Forsgren 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 PS

Kirkland

Ernst & Whinney

Seattle, Tacoma

Frumenti Lander & Wallace

Vancouver

Grant Thornton

Seattle

Greenwood Ohlund & Co

Seattle

Hagen Kurth Perman & Co PS

Seattle

Hascal Sjolholm & Co PS

Everett, Mill Creek

KMG Main Hurdman

Seattle

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

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 Mitchell & Co
Bellevue, Seattle

Vernon F Peterson & Associates PS
Mount Vernon, Vancouver

Peterson Sullivan & Co
Seattle

Phillips Schmechel & Gocke PS
Tacoma

Preszler Larner Mertz & Co
Aberdeen

Price Waterhouse
Bellevue, Seattle

Schenk & Smart PS
Seattle

Schoedel & Schoedel
Spokane

Seidman & Seidman BDO
Spokane

Smeltz and Lamb
Pullman

H W Smith & Company PS
Bellevue, Poulsbo, Winslow

Smith Fisher & Associates
Yakima

Sweeney Conrad
Bellevue

Touche Ross & Co
Bellevue, Seattle

Peter Townsend and Associates PS
Federal Way

Tremper Wolfe & Co
Seattle

Voldal Wartelle & Co PS
Bellevue

Wintch Thorinson and Company PS
Everett

Yergen and Meyer
Chehalis

Arthur Young & Company
Seattle

WEST VIRGINIA

Arnett & Foster

Charleston

Francis Berry Inc

Martinsburg

Brown Edwards & Company

Bluefield, Princeton

Louis J Costanzo & Associates

Wheeling

Ernst & Whinney

Charleston

KMG Main Hurdman

Charleston, Clarksburg

Rodeheaver & Associates

Parsons

Ken Smart & 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, Elkins

Trainer Wright & Associates

Huntington, Logan, Williamson

WISCONSIN**Arthur Andersen & Co**

Milwaukee

Anderson Bowen & Company

Eau Claire, Menomonie

Baillies Denson Erickson & Smith SC

Appleton

Bendt & Ditscheit SC

DeForest, Sun Prairie

Bertelson Company

Eau Claire, Menomonie, New Richmond, Rice Lake

William K Campbell and Associates

Prairie du Sac

Cerbins Wyss Reffue & Pas

Janesville, Monroe

Clifton Gunderson & CoGreen Bay, Kenosha, Madison, Neenah, Oshkosh,
Racine, Stevens Point, Waupaca**Conley McDonald Sprague & Co**

Milwaukee

Coopers & Lybrand

Milwaukee

Dahl Stienessen & Lentz

Eau Claire

Deloitte Haskins & Sells

Milwaukee

Ernst & Whinney

Milwaukee

Fishkin Dippel & McNevin SC

Baraboo

Fitzpatrick & Roberts SC

Madison, Richland Center

Grant ThorntonAppleton, Fond du Lac, Madison, Milwaukee,
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 Vande Loo & Glaser
Green Bay

Keller & Yoder
Wisconsin Rapids

Kerber Eck & Braeckel
Milwaukee

Kiesling Associates
Madison, Viroqua

Kolb Lauwasser & Company SC
Milwaukee

Steven M Lubnow SC
Waukesha

Luttig & Anunson SC
Madison

Madnek Cohen & Leack SC
Milwaukee

McGladrey Hendrickson & Pullen
Janesville, La Crosse, Superior

McNally & Company SC
Beloit, Edgerton, Janesville, Milton

Morton Nehls & Tierney SC
Madison, Milwaukee

Mueller and Sebena SC
Milwaukee

Parent Dott & Company Ltd
Beaver Dam

Detlef Pavlovich
Milwaukee

Peat Marwick Mitchell & 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 Siefert & Company

Beloit

Simma Flottesmesch & Orenstein Ltd

New Richmond, River Falls

Smith & Gesteland

Madison

Smith Demuth & Black

Lake Geneva

Milton P Stein & Company SC

Milwaukee

Suby Von Haden and Associates SC

Madison

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

Waukesha

Wegner & Associates

Madison, Racine

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

Brolyer & Company PC
Laramie

Curtis W Christensen
Sheridan

Hoenig & Associates
Cheyenne

Macy & Associates
Casper

McCraken and Associates
Laramie

McGladrey Hendrickson & Pullen
Casper, Cheyenne, Gillette

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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