

AICPA – GAQC List by State as of November 2, 2009

<u>State</u>	<u>City</u>	<u>Firm Name</u>
AK	ANCHORAGE	Alban & Company CPAs PC
AK	ANCHORAGE	Altman, Rogers & Co.
AK	ANCHORAGE	Mikunda Cottrell & Co. Inc.
AK	FAIRBANKS	Cook & Haugeberg LLC
AK	FAIRBANKS	Richards, Johnson & Granberry, P.C.
AK	JUNEAU	Elgee Rehfeld Mertz LLC
AL	ANDALUSIA	Rabren Odom, Pierce & Hayes, P.C.
AL	ATHENS	CDPA, PC
AL	ATHENS	Johnson, Feigley, Newton & Brand, LLP
AL	ATHENS	W. Douglas Logan, CPA, PC
AL	AUBURN	Lovoy, Summerville & Shelton, PC
AL	BIRMINGHAM	Banks, Finley, White & Co.
AL	BIRMINGHAM	Borland Benefield Crawford & Webster PC
AL	BIRMINGHAM	DiPiazza LaRocca Heeter & Co, LLC
AL	BIRMINGHAM	Frost Cummings LLP
AL	BIRMINGHAM	Henderson and Hill, LLC
AL	BIRMINGHAM	Hullett, Kellum & McKinney, P.C.
AL	BIRMINGHAM	MPK Group, P.C.
AL	BIRMINGHAM	Till, Hester, Eyer & Brown, P.C.
AL	BIRMINGHAM	Tim Clark & Associates, PC
AL	BIRMINGHAM	Yeager & Boyd, LLC
AL	DECATUR	Tucker, Scott & Wates, LLC
AL	DOTHAN	McDaniel & Associates, P.C.
AL	ENTERPRISE	Carr Riggs & Ingram L.L.C.
AL	HEADLAND	James Q. Whitehead CPA, Inc
AL	HUNTSVILLE	Dyer & Smith, LLC
AL	HUNTSVILLE	Anglin Reichmann Snellgrove & Armstrong, P.C.
AL	HUNTSVILLE	Beason & Nalley, P.C.
AL	HUNTSVILLE	MDA Professional Group, P.C.
AL	JASPER	Downs & Company CPAs
AL	MOBILE	McKean & Associates, P.A.
AL	MOBILE	Smith Dukes & Buckalew LLP
AL	MONTGOMERY	Aldridge Borden & Company PC
AL	MONTGOMERY	Jenkins & Associates
AL	MONTGOMERY	Bern Butler Capilouto & Massey PC
AL	MONTGOMERY	Wilson, Price, Barranco, Blankenship & Billingsley, PC
AL	RED BAY	Dicky H. Sparks, PC, CPA
AL	SELMA	Matthew R. Oaks, CPA, P.C.
AL	TUSCALOOSA	Morrison and Smith, LLP
AR	BENTON	Yoakum, Lovell & Co.
AR	EL DORADO	Emrich & Scroggins LLP
AR	FORT SMITH	Beall Barclay & Company, PLC

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AR	FORT SMITH	Przybysz & Associates, CPAs, P.C.
AR	HARRISON	Porterfield Killingsworth CPA, PLLC
AR	JONESBORO	Goad & Company CPAs, PLLC
AR	JONESBORO	Widner-Penter, CPAs, PLLC
AR	LITTLE ROCK	L Cotton Thomas & Co
AR	LITTLE ROCK	Little, Shaneyfelt, Marshall & Co.
AR	LITTLE ROCK	McIlroy, Keen & Company, P.A.
AR	LITTLE ROCK	Moore Stephens Frost PLC
AR	LITTLE ROCK	Rasco Winter Abston Moore & Assoc., LLP
AR	LITTLE ROCK	Scruggs, Ridge & Co., CPA's
AR	MAUMELLE	Craft, Veach & Company, PLC
AR	MOUNTAIN HOME	Ballard & Company, Ltd.
AR	NEWPORT	Whitmire, Robinson & Cummings, CPA
AR	SEARCY	Hamilton, Cherry, Spradlin & Co., Ltd.
AR	TUCSON	Bitner & Collings, PLLC
AR	TUCSON	Keegan, Linscott & Kenon, P.C.
AR	VAN BUREN	Hubbs, Lyon & Company, CPAs, P.A.
AZ	AVONDALE	Priscilla A. Chesler, CPA, PC
AZ	GILBERT	Brett V. Backlund, CPA, PC
AZ	GLENDALE	Eve Devolites Company, CPA
AZ	MESA	M.F. Magnan, CPA, PLLC
AZ	PHOENIX	Ball & McGraw, PC
AZ	PHOENIX	Breecher & Company PC
AZ	PHOENIX	Connie A. Sauvageau
AZ	PHOENIX	Fester & Chapman, P.C.
AZ	PHOENIX	Grass, Coffey & Scharlau, CPAs
AZ	PHOENIX	Heidenreich & Heidenreich, CPAs PLLC
AZ	PHOENIX	John C. Todd II P.C.
AZ	PHOENIX	Miller Allen & Company, P.C.
AZ	PHOENIX	Walker & Armstrong, LLP
AZ	SCOTTSDALE	Stephen F. Ward, CPA, P.C
AZ	SCOTTSDALE	Gregory Tanner LLC
AZ	TUCSON	DeVries CPA's of Arizona PC
AZ	TUCSON	Heinfeld, Meech & Co., P.C.
CA	AGOURA HILLS	Barry Glasser & Company
CA	ANAHEIM	Tahim & Associates, APC
CA	ALTADENA	Robert G. Clapham AC
CA	ARCADIA	R. Edward Beranek Accountancy Corporation
CA	BAKERSFIELD	Brown, Armstrong CPA's
CA	BAKERSFIELD	Daniells Phillips Vaughan & Bock
CA	BEVERLY HILLS	NSBN, LLP
CA	CALABASAS	Vasin, Heyn & Company

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CA	CHICO	Matson and Isom
CA	CHICO	Tittle & Company, LLP
CA	CITRUS HEIGHTS	Marcia Fritz and Company
CA	CLOVIS	Price Paige & Company
CA	CONCORD	KPM Accounting & Management Solutions
CA	COSTA MESA	Caporicci & Larson
CA	COSTA MESA	KMJ Corbin & Company LLP
CA	DAVIS	Newman Associates
CA	EL CAJON	Wade, Howard & Associates, CPAs LLP
CA	EL MONTE	Chen & Fan, Accountancy Corporation
CA	FRESNO	Boos & Associates
CA	FRESNO	Roland Roos & Company
CA	GRAND TERRACE	Smith, Marion & Co.
CA	GRASS VALLEY	Scinto Graziano, LLP
CA	HOLLISTER	Grace & Associates
CA	IRVINE	Diehl, Evans and Company, LLP
CA	IRVINE	Gerard R Rowland CPA
CA	IRVINE	White, Nelson & Co.
CA	LAKEPORT	Robertson & Associates, CPAs
CA	LINCOLN	Jensen Smith Certified Public Accountants
CA	LONG BEACH	Bezich, Rose & Urquidez
CA	LONG BEACH	Guzman & Gray's CPAs
CA	LOS ANGELES	Green Hasson & Janks LLP
CA	LOS ANGELES	Sabocor & Co., LLP
CA	LOS ANGELES	SingerLewak LLP
CA	LOS ANGELES	Simpson & Simpson CPAs
CA	MURRIETA	Nigro Nigro & White, PC
CA	NAPA	Constance Coughlan, CPA
CA	NAPA	G & J Seiberlich & Co. LLP
CA	NORTH HOLLYWOOD	Muennichow & Associates, LLP
CA	NOVATO	Randolph Scott & Company CPAs Inc.
CA	OAKLAND	Noe & Co
CA	PARADISE	Matthews, Hutton & Warren
CA	PASADENA	Hensiek & Caron CPAs
CA	PASADENA	Martin Werbelow LLP
CA	PETALUMA	J. Scott Magliari, CPA
CA	PLEASANT HILL	Wallace E. Rowe
CA	PLEASANTON	Brown & Cold an Accountancy Corporation
CA	RANCHO CUCAMONGA	Dennis & Hart Accountancy
CA	RANCHO CUCAMONGA	GYL Decauwer, CPA's
CA	RANCHO CUCAMONGA	Vavrinek, Trine, Day & Co., LLP
CA	REDDING	Nystrom & Company LLP

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CA	REDLANDS	Perry M. Henderson
CA	REDLANDS	Powell & Spafford, LLP
CA	RIALTO	Johnson-Lozolla, CPA, LLP
CA	RICHMOND	James P. Richardson CPA, Inc an AC
CA	RIVERSIDE	DB Whitford, CPA, PC
CA	RIVERSIDE	Teaman, Ramirez & Smith, Inc.
CA	ROSEVILLE	Gallina LLP
CA	ROSEVILLE	PCC, LLP
CA	SACRAMENTO	Damore, Hamric & Schneider, Inc.
CA	SACRAMENTO	Gilbert Associates, Inc.
CA	SACRAMENTO	John Waddell & Co., CPAs
CA	SACRAMENTO	Macias Gini & O'Connell LLP
CA	SACRAMENTO	Mann, Urrutia, Nelson, CPA's & Associates, LLP
CA	SACRAMENTO	Schwartz Platz & Associates
CA	SAN BERNARDINO	Kennedy & Kennedy
CA	SAN DIEGO	Sonnenberg & Company, CPAs
CA	SAN FRANCISCO	Carl M. Arntzen, CPA
CA	SAN FRANCISCO	Lindquist, von Husen & Joyce LLP
CA	SAN JOSE	Chiang, Hammon & Company
CA	SAN LUIS OBISPO	Glenn, Burdette, Phillips and Bryson
CA	SAN MATEO	Vocker, Kristofferson and Co.
CA	SAN RAFAEL	R.J. Ricciardi Inc. CPA's
CA	SANTA ROSA	Carolyn A. Mayes CPA
CA	SANTA ROSA	Mark R. McDonell
CA	SANTA ROSA	Susan E. Goranson
CA	SANTA ROSA	Terry E. Krieg, CPA
CA	STOCKTON	David E. Vaughn
CA	TURLOCK	Charles E. Strand
CA	VENTURA	Poindexter and Company
CA	VICTORVILLE	Messner & Hadley, LLP
CA	WALNUT CREEK	BBR LLP
CA	WATSONVILLE	Hutchinson and Bloodgood, LLP
CA	WESTLAKE VILLAGE	Holthouse Carlin & Van Trigt, LLP
CA	WILLOWS	Roy R. Seiler, CPA
CO	ALAMOSA	Wall Smith Bateman and Associates Inc.
CO	AURORA	Schulz & Company, P.C.
CO	AVON	McMahan and Associates, L.L.C.
CO	CEDAREIDGE	Blair and Associates, P.C.
CO	COLORADO SPRINGS	Hoelting & Company, Inc.
CO	COLORADO SPRINGS	Osborne, Parsons & Rosacker, LLP
CO	DENVER	Anton Collins Mitchell LLP
CO	DENVER	Ehrhardt Keefe Steiner & Hottman P.C.

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CO	DENVER	GHP Horwath, P.C.
CO	DENVER	Hiratsuka & Schmitt, LLP
CO	DENVER	John Cutler & Associates, LLC
CO	DENVER	KRG & Associates P.C.
CO	DENVER	Kundinger, Corder & Engle, P. C.
CO	DENVER	Poysti & Adams, LLC
CO	DENVER	Terry & Company P.C.
CO	ENGLEWOOD	Bondi & Co. LLC
CO	ENGLEWOOD	Richey, May & Co., LLP
CO	FORT COLLINS	Sample & Bailey, CPAs, P. C.
CO	GRAND JUNCTION	Dalby, Wendland & Co., P.C.
CO	GREELEY	Anderson & Whitney, P.C.
CO	GREELEY	Watkins & Schommer, Inc.
CO	GREENWOOD VILLAGE	Feldhake & Associates, P.C.
CO	GREENWOOD VILLAGE	JDS Professional Group, CPA's, Consultants & Advisors
CO	HIGHLANDS RANCH	Marc, James and Associates, PC
CO	LITTLETON	Haynie & Co (formerly Mason Russell West LLC)
CO	PUEBLO	McPherson, Breyfogle, Daveline & Goodrich, PC
CO	WHEAT RIDGE	Wilson Downing Group, LLC
CT	BRANFORD	Solakian, Caiafa & Company LLC
CT	BRIDGEPORT	Friedberg, Smith & Co., P.C.
CT	BRISTOL	Maletta & Company
CT	ENFIELD	Lagana & Company CPAs Inc
CT	FARMINGTON	Kostin, Ruffkess & Company, LLC
CT	GROTON	Gothie Hoyt & Filippetti, LLC
CT	HARTFORD	PriceWaterhouseCoopers LLP
CT	NEWTOWN	Nanavaty & Nanavaty & Davenport, LLP
CT	NORTH HAVEN	Peach & McPherson, CPA
CT	NORTH HAVEN	Pikaart Visconti & Assoc, PC
CT	NORTH HAVEN	Seward and Monde
CT	STAMFORD	ML Weekes & Company, PC
CT	WEST HARTFORD	Blum Shapiro & Company PC
CT	WINSTED	Robert E. King & Co. P.C.
DC	WASHINGTON	Bert Smith & Co.
DC	WASHINGTON	Raffa & Associates, P.C.
DC	WASHINGTON	Stokes & Company, P.C.
DC	WASHINGTON	Tate & Tryon
DC	WASHINGTON	Thompson, Cobb, Bazilio & Assoc., P.C.
DC	WASHINGTON	Walker & Co., LLP
DE	DOVER	Faw, Casson & Co., LLP
DE	GREENVILLE	McBride, Shopa & Company, P.A.
DE	WILMINGTON	Barbacane, Thornton & Company

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DE	WILMINGTON	Belfint, Lyons & Shuman, PA
DE	WILMINGTON	Grabowski, Sparano & Vincelette
DE	WILMINGTON	Wheeler, Wolfenden & Dwares, PA
DE	WILMINGTON	Whisman, Giordano & Associates
FL	ALTAMONTE SPRINGS	Lashley, Seland & Rotroff, P.A.
FL	BOCA RATON	Daszkal Bolton LLP
FL	BOCA RATON	Grau & Associates
FL	BRADENTON	Christopher, Smith, Leonard, Bristow, Stanell & Wells, PA
FL	BRADENTON	CPA Associates PLC d/b/a CPA Associates
FL	BUSHNELL	Linda L. Thigpen P.A. CPAs
FL	CORAL GABLES	Alberni Caballero & Castellanos, LLP
FL	CORAL GABLES	Sharff, Wittmer, Kurtz & Jackson, P. A.
FL	DAYTONA BEACH	R. R. Moats CPA PA
FL	DEBARY	Malcolm Johnson & Co., PA
FL	DESTIN	O'Sullivan Creel, LLP
FL	DORAL	Ida C. Ovies CPA, PA
FL	DUNEDIN	Davidson, Jamieson & Cristini, PL
FL	FT LAUDERDALE	John J. Zullo, CPA
FL	FT LAUDERDALE	Keefe, McCullough & Co., LLP
FL	FT LAUDERDALE	Morrison, Brown, Argiz & Farra, LLP
FL	GAINESVILLE	Davis, Monk & Company
FL	GAINESVILLE	James Moore & Co., P. L.
FL	GAINESVILLE	Kattell and Company P.L.
FL	GAINESVILLE	Purvis, Gray and Company
FL	GULF BREEZE	Ralph A. Lee, CPA
FL	HAINES CITY	G.T. Nunez & Associates
FL	HOLLYWOOD	Callaghan Glassman & Margolis LLC
FL	HOLLYWOOD	S. Davis & Associates, P.A.
FL	INVERNESS	Williams, McCranie, Wardlow & Cash, P.A.
FL	JACKSONVILLE	Darryl R. Jackson CPA, P.A.
FL	JACKSONVILLE	Harbeson, Beckerleg & Fletcher
FL	JACKSONVILLE	Howard & Company, CPAs, PA
FL	JACKSONVILLE	Hunter & Associates, P.A.
FL	JACKSONVILLE	LBA Certified Public Accountants, PA
FL	JACKSONVILLE	Mathews & Cripe, LLC
FL	JACKSONVILLE	Pleiman & Company, P.A.
FL	JASPER	Kenneth M. Daniels CPA PA
FL	LAKE CITY	Powell & Jones CPAs
FL	LIVE OAK	Collins & Company, CPAs
FL	MELBOURNE	Berman, Hopkins, Wright & LaHam, CPAs & Associates, LLP
FL	MELBOURNE	Hoyman, Dobson & Company, P.A.
FL	MIAMI	Cummings-Grayson & Co.

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FL	MIAMI	MarcumRachlin, a division of Marcum LLP
FL	MIAMI	Sharpton, Brunson & Company, P.A.
FL	MIAMI LAKES	Moore Stephens Lovelace, P.A.
FL	MOUNT DORA	Greenlee, Kurras, Rice & Brown, P. A.
FL	NAPLES	Phillips Harvey Group, P.A.
FL	ORANGE PARK	Dufresne & Associates, CPA, PA
FL	ORANGE PARK	Magers & Associates LLC
FL	ORLANDO	Averett Warmus Durkee
FL	ORLANDO	Cross Fernandez & Riley, LLP
FL	ORLANDO	Holland & Reilly
FL	ORLANDO	McDermitt Davis & Company, LLC
FL	PENSACOLA	Carlson & Company, Chartered
FL	PENSACOLA	Saltmarsh, Cleaveland & Gund, P.A.
FL	PLANTATION	Bellows Associates, PA
FL	PLANTATION	Horkey & Associates, P. A.
FL	SAINT PETERSBURG	Gregory, Sharer & Stuart, P.A.
FL	SAINT PETERSBURG	Spoor & Associates, P.A.
FL	TALLAHASSEE	Carroll and Company
FL	TALLAHASSEE	Lanigan & Associates, P.C.
FL	TALLAHASSEE	Thomas Howell Ferguson P.A.
FL	TAMPA	Dearolf & Mereness LLP
FL	TAMPA	King & Walker CPAs PL
FL	TAMPA	Leonard D. Marsocci CPA, P.A.
FL	TAMPA	Reeder & Associates, PA
FL	VERO BEACH	Harris, Cotherman, Jones, Price & Associates, CPAs, Chtd
FL	WEST PALM BEACH	Caler, Donten Levine, Porter & Veil, P.A.
FL	WEST PALM BEACH	Michael C. Becker & Co.
FL	WEST PALM BEACH	Nowlen, Holt & Miner, P.A.
FL	WINTER PARK	BKHM, P.A.
FL	ZEPHYR HILLS	Judson B. Baggett
GA	ALBANY	Clenney, Powell & Rentz
GA	ATLANTA	Alan L. Grothe, CPA, LLC
GA	ATLANTA	Brooks, McGinnis & Co., LLC
GA	ATLANTA	Cameron & Miles, PC
GA	ATLANTA	Fricke & Associates, P.C.
GA	ATLANTA	Gifford, Hillegass & Ingwersen, LLP
GA	ATLANTA	James Dykhouse, CPA
GA	ATLANTA	Jones and Kolb
GA	ATLANTA	Laney, Boteler & Killinger
GA	ATLANTA	Mauldin & Jenkins, LLC
GA	ATLANTA	Metcalf Davis, CPA
GA	ATLANTA	PJC Group LLC

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GA	AUGUSTA	Serotta, Maddocks, Evans & Co.
GA	BLACKSHEAR	Earl A. Lawson, CPA
GA	CANTON	Murphy & McInvale, CPA's, PC
GA	CARTERSVILLE	Williamson & Company, CPA
GA	COLUMBUS	Albright Fortenberry & Ninas LLP
GA	COLUMBUS	Robinson Grimes & Company PC
GA	DECATUR	Jean Sickles CPA
GA	DONALSONVILLE	Burke, Worsham & Harrell, LLC
GA	ELLIJAY	Land & Associates, CPAs
GA	GAINESVILLE	Alexander, Almand & Associates LLP
GA	GAINESVILLE	Bates, Carter & Co, LLP
GA	GAINESVILLE	Rushton & Company LLC
GA	GAINESVILLE	Walker & Associates CPAs PC
GA	HAZLEHURST	Kendall L. Davis, P.C.
GA	LOGANVILLE	James E. Kinkead P.C.
GA	MACON	Clifton Lipford Hardison & Parker LLC
GA	MACON	McNair, McLemore, Middlebrooks & Co., LLP
GA	MANCHESTER	Abbott, Jordan & Koon, LLC
GA	SAVANNAH	Deemer Dana & Froehle LLP
GA	SAVANNAH	Karp, Ronning & Tindol, PC
GA	ST SIMONS ISLAND	Moore Stephens Tiller LLC
GA	STONE MOUNTAIN	Rector & Moffitt
GA	SYLVANIA	Emelyn Tanner Hunter
GA	TRION	Chrysan Thomas CPA, PC
GA	VALDOSTA	Fowler, Holley, Rambo & Stalvey, P.C.
HI	HONOLULU	Accuity LLP
HI	HONOLULU	CW Associates, A Hawaii Certified Public Accounting Corporation
HI	HONOLULU	James D. Jennings, CPA's Inc.
HI	HONOLULU	N&K CPAs, Inc.
HI	HONOLULU	Wikoff Combs & Co., LLC
IA	BURLINGTON	CPA Associates, PC
IA	CLARION	Bruce D. Frink, CPA
IA	CRESTON	Draper, Snodgrass, Mikkelsen & Co., P.C.
IA	DAVENPORT	Doyle & Keenan, P.C.
IA	DENVER	Keith Oltrogge CPA, P.C.
IA	DES MOINES	Gardiner Thomsen
IA	DES MOINES	Pittman & Company, LLP
IA	HUMBOLDT	T.P. Anderson Company PC
IA	LE MARS	Williams & Company, P.C.
IA	OSKALOOSA	TD&T Financial Group, PC
IA	PELLA	Van Maanen & Associates, P.C.
IA	WEST DES MOINES	McGowen, Hurst, Clark & Smith, P.C.

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ID	BOISE	Leavitt, Christensen & Co, PLLC
ID	BURLEY	Evans & Poulsen, P.A.
ID	COEUR D'ALENE	Gourley & Associates CPAs, PC
ID	COEUR D'ALENE	Magnuson, McHugh & Company PA
ID	IDAHO FALLS	Searle Hart & Associates PLLC
ID	MOSCOW	Hayden & Ross, P.A.
ID	NAMPA	Bailey & Co CPA's
ID	POCATELLO	Deaton & Company Chartered
ID	REXBURG	Rudd & Company PLLC
ID	RUPERT	Condie, Stoker & Associates
IL	BANNOCKBURN	Goldberg Mechales Charneske, Schiffman, Ltd
IL	BLOOMINGTON	Guthoff, Mehall, Allen & Company, PC
IL	BLOOMINGTON	Nicholas & Associates CPA's, LLC dba Henning, Strouse, Jordan & Stephens
IL	BLOOMINGTON	Striegel, Knobloch & Co LLC
IL	CHAMPAIGN	Martin, Hood, Friese & Associates, LLC
IL	CHICAGO	A.L. Taylor & Associates, PC
IL	CHICAGO	Benford Brown & Associates, LLC
IL	CHICAGO	Blackman Kallick LLP
IL	CHICAGO	Desmond & Ahern, Ltd
IL	CHICAGO	Legacy Professionals LLP
IL	CHICAGO	Odell Hicks & Company, LLC
IL	CHICAGO	Omotosho & Associates CPAs LLC
IL	CHICAGO	Ostrow Reisin Berk & Abrams, Ltd.
IL	CHICAGO	Robert Cooper & Co. CPA's P.C.
IL	CHICAGO	Washington, Pittman & McKeever, LLC
IL	COLUMBIA	Schorb & Schmersahl, LLC
IL	CRYSTAL LAKE	Miller Verchota, Inc
IL	DECATUR	May, Cocagne & King, P.C.
IL	DEERFIELD	Kessler, Orlean, Silver & Company, P.C.
IL	DEERFIELD	Mann, Weitz & Associates, LLC
IL	DES PLAINES	Ahlbeck & Company
IL	EAST PEORIA	Heinold-Banwart, Ltd
IL	ELGIN	Mueller & Co., LLP
IL	EVANSTON	Marlow C. Hunter P.C.
IL	GURNEE	Milburn Cain & Co.
IL	HOOPESTON	Russell Leigh & Associates
IL	LINCOLN	J. M. Abbott & Associates, Ltd.
IL	MARION	Hudgens & Meyer, LLC
IL	MATTOON	West & Company, LLP
IL	MOKENA	O'Neill & Gaspardo, LLC
IL	NORTHBROOK	Arthur S. Gunn Ltd.

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IL	NORTHFIELD	Graff, Ballauer and Blanksi, PC
IL	OAKBROOK	Selden Fox Ltd
IL	OAKBROOK	Wolf & Company, LLP
IL	ORLAND PARK	Mulcahy, Pauritsch, Salvador & Co., Ltd.
IL	SCHAUMBURG	Charles J. Gries & Company L.L.P.
IL	SCHAUMBURG	Kutchins, Robbind & Diamond, Ltd.
IL	SOUTH HOLLAND	Clifton R. Rogers & Associates PC
IL	SPRINGFIELD	Cameron, Smith & Company, SC
IL	SPRINGFIELD	Sikich LLP
IL	WHEATON	Dugan and Lopatka, CPAs, PC
IN	COLUMBUS	Larry E. Nunn & Associates CPAs, LLC
IN	CORYDON	Blank & Ingram CPAs
IN	FORT WAYNE	Haines, Isenbarger & Skiba, LLC
IN	HUNTINGTON	David Culp & Co.
IN	INDIANAPOLIS	Comer, Nowling & Associates, P.C.
IN	INDIANAPOLIS	BGBC Partners, LLP
IN	INDIANAPOLIS	Greenwalt Sponsel & Co., Inc.
IN	INDIANAPOLIS	Katz Sapper & Miller LLP
IN	JEFFERSONVILLE	McCauley, Nicolas & Company, LLC
IN	LAFAYETTE	Huth Thompson LLP
IN	MADISON	Sherman, Barber & Mullikin
IN	NOBLESVILLE	Pamela Schavey, CPA, P.C.
IN	SOUTH BEND	Crowe Horwath LLC
IN	SOUTH BEND	Cullar & Associates, PC
KS	ATCHISON	Patsy A. Porter CPA PA
KS	CHANUTE	Jarred, Gilmore & Phillips, PA
KS	GARDEN CITY	Lewis, Hooper & Dick, LLC
KS	HAYS	Adams, Brown, Beran & Ball, Chartered
KS	HUTCHINSON	Bartlett Settle & Edgerle, CPAs
KS	LAWRENCE	Lowenthal Singleton Webb & Wilson Professional Assoc.
KS	LEAWOOD	Mayer Hoffman McCann P.C.
KS	LENEXA	Michael A. Belk, CPA
KS	MCPHERSON	Swindoll, Janzen, Hawk & Loyd LLC
KS	OLATHE	David Lundgren & Co. CPA's, Chtd.
KS	OTTAWA	Agler & Gaeddert, Chartered
KS	OVERLAND PARK	Keller & Owens, LLC
KS	OVERLAND PARK	Marsh & Company, P.A.
KS	TOPEKA	Berberich Trahan & Co PA
KS	WICHITA	Allen, Gibbs & Houlik, L.C.
KS	WICHITA	Busby, Smith & Ford, LLC
KS	WICHITA	Dunn & Company, LLC
KS	WICHITA	Ronald D. Bouska, CPA

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KY	ASHLAND	Kelley, Galloway & Company, P.S.C
KY	ASHLAND	The Fyffe Jones Group
KY	BOWLING GREEN	Holland CPAs, PSC
KY	BOWLING GREEN	Shelton & Associates, LLP
KY	CAMPBELLSVILLE	Wise, Buckner, Sprowles, & Associates, PLLC
KY	FORT MITCHELL	Von Lehman & Company Inc.
KY	GLASGOW	Gilbert & Gilbert
KY	HARDINSBURG	Drane & Company, PLLC, CPAs
KY	HENDERSON	Neel, Crafton, & Phillips, LLP (Formerly Neel & Co LLP)
KY	HOPKINSVILLE	Calhoun & Company
KY	HOPINSVILLE	Kem, Duguid & Associates, PSC
KY	LEBANON	White and Company, P.S.C.
KY	LEXINGTON	Dean Dorton Ford, PSC
KY	LEXINGTON	Fister, Williams & Oberlander, PLLC
KY	LEXINGTON	Miller, Mayer, Sullivan & Stevens, LLP
KY	LEXINGTON	Potter & Company, LLP
KY	LEXINGTON	Stivers & Associates, P.S.C.
KY	LEXINGTON	Ray, Foley, Hensley & Company, PLLC
KY	LOUISVILLE	Amick & Company PSC
KY	LOUISVILLE	Anderson, Bryant, Lasky & Winslow, P.S.C.
KY	LOUISVILLE	Chilton & Medley PLC
KY	LOUISVILLE	Cotton and Allen PSC
KY	LOUISVILLE	Jones, Nale & Mattingly PLC
KY	LOUISVILLE	Mountjoy & Bressler, LLP
KY	LOUISVILLE	Ollie Green & Company, CPAs
KY	LOUISVILLE	Simon, Underwood & Associates PSC
KY	MADISONVILLE	Berry & Kington, PSC
KY	MAYFIELD	Reed & Co. of Mayfield, PSC
KY	MORGANFIELD	McElroy, Mitchell & Associates, LLP
KY	MOUNT STERLING	Faulkner, King & Wenz, PSC
KY	OWENSBORO	Riney, Hancock & Co., PSC
KY	PAINTSVILLE	Wells and Company, PSC
KY	RICHMOND	Baldwin & Associates, PLLC
LA	BAKER	Mary Sue Stages, CPA, A Prof Acctg Corp
LA	BATON ROUGE	Ehricht & Associates, LLC
LA	BATON ROUGE	Faulk and Winkler
LA	BATON ROUGE	Hannis T. Bourgeois LLP
LA	BATON ROUGE	Latuso & Johnson CPA, LLC
LA	BATON ROUGE	Maddox & Associates A Professional Corporation
LA	BATON ROUGE	Postlethwaite & Netterville
LA	BATON ROUGE	Provost, Salter, Harper & Alford, LLC
LA	CALHOUN	M. Carleen Dumas, CPA

AICPA – GAQC List by State as of November 2, 2009

<b>State</b>	<b>City</b>	<b>Firm Name</b>
LA	COVINGTON	LaPorte Sehrt Romig Hand
LA	DENHAM SPRINGS	Leroy J. Chustz CPA, A.P.A.C.
LA	DERIDDER	John A. Windham CPA, APC
LA	HOUMA	Bourgeois Bennett, L.L.C.
LA	KENTWOOD	Bruce Harrell & Company, CPA's, APAC
LA	LAKE CHARLES	McElroy, Quirk & Burch, A.P.C.
LA	LAKE CHARLES	William V. Trimm, CPA
LA	MANDEVILLE	Silva & Associates, LLC
LA	MANSFIELD	Deborah D. Dees CPA
LA	METAIRIE	Hienz & Macaluso, LLC
LA	METAIRIE	Paillet, Meunier & LeBlanc, LLP
LA	METAIRIE	Rebowe & Company, CPAs, APC
LA	MONROE	Allen, Green & Williamson LLP
LA	MONROE	Stagni & Company, LLC
LA	NATCHITOCHES	Johnson, Thomas & Cunningham
LA	NEW ORLEANS	Bruno & Tervalon, LLP
LA	NEW ORLEANS	Ericksen, Krentel & LaPorte, L.L.P.
LA	NEW ORLEANS	James P Friedman CPA (APC)
LA	NEW ORLEANS	Pedelahore & Co., LLP
LA	OPELOUSAS	John S. Dowling & Company
LA	SHREVEPORT	RBM LLP
LA	SHREVEPORT	Roberts, Cherry & Company
LA	THIBODAUX	T.S Kearns & Co., CPA, P.C.
LA	ZACHARY	Gaines & Company Inc
MA	BOSTON	Daniel Dennis & Company
MA	BOSTON	Feeley & Driscoll PC
MA	BOSTON	Parent, McLaughlin & Nangle, CPAs, Inc.
MA	BURLINGTON	Sullivan, Rogers & Company, LLC
MA	BUZZARDS BAY	Claude Boudwin CPA
MA	CAMBRIDGE	Tofias PC
MA	CHELMSFORD	McLarney & Company, LLC
MA	DRACUT	Peter Witts, CPA PC
MA	FALL RIVER	D.E. Rodrigues & Company, Inc.
MA	FALL RIVER	Hague Sahady & Co, CPA's, P.C.
MA	HANOVER	Michael J. Raymond CPA
MA	HOLYOKE	Lester Halpern & Company, P.C.
MA	HOLYOKE	Meyers Brothers Kalicka, PC
MA	LITTLETON	Susan Perna-Damon CPA, P.C.
MA	LOWELL	Anstiss & Co., P.C.
MA	MALDEN	Rucci, Bardaro & Barrett, P.C.
MA	MILTON	Gerald T. Reilly & Company, CPAs, Inc.
MA	NEW BEDFORD	Leatham & Associates, CPA's

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MA	NEW BEDFORD	Hodgson Pratt & Associates, P.C.
MA	NEW BEDFORD	Rosenfield Raymon Pielech PC
MA	NORTH ANDOVER	Gordon, Harrington & Osborn, P.C.
MA	NORWELL	Malloy, Lynch, Bienvenue LLP
MA	NORWOOD	Quin, Rickard, Lipshires & Grupp, LLP
MA	QUINCY	Di Pesa & Company CPAs
MA	QUINCY	O'Connor & Drew, P.C.
MA	RANDOLPH	Finer & Finer
MA	SPRINGFIELD	Downey, Sweeney, Fitzgerald & Co., P.C.
MA	TEWKSBURY	MFA – Moody, Famiglietti & Andronico, LLP
MA	TEWKSBURY	Sullivan Bille, P.C.
MA	WAKEFIELD	Powers & Sullivan
MA	WAKEFIELD	Tonneson & Company CPAs PC
MA	WESTBORO	Alexander, Aronson, Finning & Co., P.C.
MA	WESTBOROUGH	CCR LLP
MA	WORCESTER	Bisceglia, Steiman & Fudeman, LLP
MD	BALTIMORE	Abrams, Foster, Nole & Williams, P.A.
MD	BALTIMORE	Gross, Mendelsohn & Associates, P.A.
MD	BALTIMORE	T.R. Klein & Company
MD	BETHESDA	BDO Seidman LLP
MD	BETHESDA	Councilor, Buchanan and Mitchell, P.C.
MD	BETHESDA	Gelman, Rosenberg & Freedman, CPA's, P.C.
MD	BETHESDA	Grubman Anand, PC CPAs
MD	BETHESDA	Reznick Group
MD	BETHESDA	Rubino & McGeehin, Chartered
MD	BLADENSBURG	Millard T. Charlton & Associates
MD	FREDERICK	Linton, Shafer, Warfield & Garrett, P.A.
MD	GLEN BURNIE	Clark and Anderson, P. A.
MD	HAGERSTOWN	Albright Crumbacker Moul & Itell
MD	HAGERSTOWN	Smith Elliott Kearns & Company LLC
MD	HUNT VALLEY	McLean, Koehler, Sparks & Hammond
MD	HUNT VALLEY	SB & Company, LLC
MD	LARGO	Brown & Company CPAs, PLLC
MD	LUTHERVILLE	Wm. C. Saddler & Co., P.A.
MD	OAKLAND	Rodeheaver & Associates PC
MD	OWINGS MILLS	Gorfine, Schiller & Gardyn, P.A.
MD	REISTERSTOWN	Fox and Fiorino, P.A.
MD	ROCKVILLE	Aronson & Company
MD	ROCKVILLE	Santos, Postal & Company, P.C.
MD	SALISBURY	Trice Geary & Myers LLC
MD	SILVER SPRING	Key & Associates, P.C.
MD	SPARKS	Stout Causey & Horning P.A.

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
MD	TIMONIUM	Weil, Akman, Baylin & Coleman, P.A.
MD	WESTMINSTER	Rager, Lehman & Houck, P.C.
MD	WESTMINSTER	Sturgill & Associates LLP
ME	AUGUSTA	Gibson, LeClair & Martin, LLC
ME	BANGOR	Brantner, Thibodeau & Associates
ME	BANGOR	Loiselle Goodwin & Hinds
ME	BUXTON	RHR Smith & Company, CPA's
ME	ELLSWORTH	James W. Wadman, CPA
ME	LEWISTON	Ouellette & Associates, P.A.
ME	MANCHESTER	Charles A Calligan CPA, P. A.
ME	PORTLAND	Albin, Randall & Bennett
ME	PRESQUE ISLE	Chester M. Kearney P.A.
ME	PRESQUE ISLE	Davis CPA, P.A.
ME	SOUTH PORTLAND	Macdonald & Page Co., LLC
ME	SOUTH PORTLAND	Runyon Kersteen Ouellette, P.A.
ME	YARMOUTH	Smith & Associates, CPAs A Professional Association
MI	ADRIAN	Robertson Eaton & Owen PC
MI	ADRIAN	Zenk & Associates PC
MI	ALMA	Roslund, Prestage & Company, P.C.
MI	AUBURN HILLS	Andrews Hooper & Pavlik, P.L.C.
MI	BAY CITY	Weinlander Fitzhugh
MI	BLOOMFIELD HILLS	Berger, Gherzi & LaDuke PLC
MI	BRIGHTON	Pfeffer, Hanniford & Palka, CPAs, PC
MI	CADILLAC	Baird, Cotter & Bishop, P.C.
MI	CARO	Anderson, Tuckey, Bernhardt & Doran, P.C.
MI	DETROIT	Alan C. Young & Associates
MI	DETROIT	Gregory Terrell & Co., P.C.
MI	EAST LANSING	Layton & Richardson, P.C.
MI	ESCANABA	Anderson, Tackman & Company, PLC
MI	FARMINGTON	Button Eddy Kolb & Sorrentino, PLLC
MI	FARMINGTON HILLS	Tama, Budaj & Raab, P.C.
MI	FLINT	Lewis and Knopf PC
MI	GAYLORD	Midwest Professionals, P.L.L.C.
MI	GRAND RAPIDS	Hungerford Aldrin Nichols & Carter PC
MI	GRAND RAPIDS	Melissa B Petersen CPA
MI	HOUGHTON	Bruce A. Rukkila CPA, P.C.
MI	HOUGHTON	Richard C. Woodbury P.C.
MI	INTERLOCHEN	David E. Wilson CPA, P.C.
MI	IRONWOOD	Joki, Makela & Pollack, PLLC
MI	JACKSON	Markowski & Company
MI	KALAMAZOO	Siegfried Crandall, P.C.
MI	LANSING	Maner Costerisan

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
MI	LOWELL	Vredeveld Haefner LLC
MI	MARINE CITY	McBride, Manley & Miller, PC
MI	MIDLAND	Burnside & Lang, P.C.
MI	MUSKEGON	Brickley DeLong, PLC
MI	PORT HURON	Stewart, Beauvais & Whipple, P.C.
MI	SAGINAW	The Rehmann Group
MI	SAGINAW	Yeo & Yeo P. C.
MI	SAINT JOHNS	Abraham & Gaffney PC
MI	SOUTHFIELD	Plante & Moran PLLC
MI	TAYLOR	Darnell & Meyering P.C.
MI	TRAVERSE CITY	DGN, LLC d/b/a Dennis, Gartland & Niergarth
MI	TROY	Angell & Company P.L.L.C.
MI	TROY	Doeren Mayhew
MI	TROY	Gordon Advisors, P.C.
MI	TROY	Himrod & Associates, PC
MI	WEST BLOOMFIELD	Howe & Holscher, P.C.
MI	ZEELAND	Kiekover, Scholma & Shumaker, P.C.
MN	BLOOMINGTON	McGladrey & Pullen LLP
MN	EDINA	Abdo, Eick & Meyers, LLP
MN	HASTINGS	Lewis, Kisch & Associates, Ltd.
MN	MARSHALL	Hoffman & Brobst
MN	MINNEAPOLIS	LarsonAllen LLP
MN	MINNEAPOLIS	Malloy, Montague, Karnowski, Radosevich & Co.
MN	MINNEAPOLIS	Ocel, Heimer & Lindsey, Ltd.
MN	MINNEAPOLIS	Schechter, Dokken, Kanter, Andrews & Selcer, Ltd
MN	MINNESOTA	Carlson Highland & Co, LLP
MN	OWATONNA	Judd, Ostermann & Demro, Ltd
MN	ROCHESTER	Smith, Schafer and Associates, Ltd.
MN	SAINT CLOUD	Kern, DeWenter, Viere
MN	SAINT CLOUD	Schlenner, Wenner & Co.
MN	SAINT PAUL	Johnson, West & Co., PLC
MN	SAINT PAUL	Olsen Thielen & Co., Ltd.
MN	THIEF RIVER FALLS	Hoffman, Dale, & Swenson, PLLC
MN	WHITE BEAR LAKE	HLB Tautges Redpath Ltd
MN	WILLMAR	Conway, Deuth & Schmiesing, PLLP
MN	WILLMAR	Westberg, Eischens & Van Buren
MO	ARNOLD	Daniel Jones & Associates, CPA's, P.C.
MO	BALLWIN	Audit Solutions, LLC
MO	CHESTERFIELD	Hochschild, Bloom & Co., LLP
MO	COLUMBIA	Casey and Company, L.L.C.
MO	COLUMBIA	Marberry, Miller & Bales, P.C.
MO	COLUMBIA	Williams-Keepers LLC

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
MO	CONCORDIA	Randall C. Fiene, CPA
MO	ELLISVILLE	Surti & Company P.C.
MO	FARMINGTON	Thurman Shinn & Company CPAs
MO	GAINESVILLE	Paul Wade and Associates, P.C.
MO	GREENWOOD	Taylor Powell Wilson & Hartford PA
MO	HARRISONVILLE	Troutt, Beeman & Co., P.C.
MO	KANSAS CITY	Cochran, Head & Co., P.C.
MO	KANSAS CITY	Ralph C. Johnson & Company, PC
MO	MARYVILLE	Marsh, Espey & Riggs, P. C.
MO	NEOSHO	Taylor and Associates, CPA's, PC
MO	POPLAR BLUFF	Coffman & Company, P.C.
MO	RICHMOND	Westbrook & Co., P.C.
MO	SAINT CHARLES	Botz, Deal & Co., P.C.
MO	SAINT LOUIS	Anders Minkler & Diehl LLP
MO	SAINT LOUIS	Kerber Eck & Braeckel LLP
MO	SAINT LOUIS	Kiefer Bonfanti & Co. LLP
MO	SAINT LOUIS	Michael Cummins CPA, P. C.
MO	SAINT LOUIS	RubinBrown LLP
MO	SAINT LOUIS	Schmersahl Treloar & Co., PC
MO	SAINT LOUIS	Schwalter & Jabouri, P.C.
MO	SAINT LOUIS	Wolfe Nilges Nahorski PC
MO	SPRINGFIELD	BKD LLP
MO	SPRINGFIELD	Davis, Lynn & Moots, P. C.
MO	WASHINGTON	Unnerstall and Unnerstall, CPA, PC
MS	BAY SAINT LOUIS	Gerald W. Rigby CPA PC
MS	BILOXI	Culumber, Fletcher, Harvey & Associates, PA
MS	COLUMBUS	T.E. Lott & Co., P.A.
MS	GULFPORT	Alexander, Van Loon, Sloan, Levens & Favre, PLLC
MS	HATTIESBURG	Angela T. Herzog CPA, PLLC
MS	HATTIESBURG	Nicholson & Company, PLLC
MS	HATTIESBURG	Willie B. Sims Jr., CPA PLLC
MS	HERNANDO	Williams, Pitts & Beard, PLLC
MS	JACKSON	Eubank & Betts, P.L.L.C.
MS	JACKSON	Haddox Reid Burkes & Calhoun PLLC
MS	JACKSON	Lyles and Sinclair PLLC
MS	LAUREL	Holt & Associates PLLC
MS	MOSS POINT	Wolfe, McDuff & Oppie, P.A.
MS	NATCHEZ	The Gillon Group, PLLC
MS	PHILADELPHIA	Watkins, Ward and Stafford PLLC
MT	BILLINGS	Joseph Eve
MT	BOZEMAN	Holmes & Turner
MT	BUTTE	Anderson ZurMuehlen & Co., P. C.

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
MT	BUTTE	Newland and Company, P. C.
MT	GLASGOW	CHMS PC
MT	GREAT FALLS	Hamilton Misfeldt & Company PC
MT	GREAT FALLS	Junkermier Clark Campanella Stevens P.C.
MT	HAVRE	Hamilton Consulting Group, PLLP
MT	HELENA	Judd Accounting Service
MT	LOLO	Doyle & Associates, P.C.
MT	MISSOULA	Cote & Wheeler CPAs PLLC
MT	MISSOULA	Ronald Paul Foltz
NC	ASHEVILLE	Dixon Hughes PLLC
NC	ASHEVILLE	Johnson, Price & Sprinkle, P.A.
NC	CHARLOTTE	Blair, Bohle & Whitsitt PLLC
NC	CHARLOTTE	J. Ronald Martin CPA
NC	ELIZABETH CITY	Mason L. Spruill
NC	FAIRVIEW	Elizabeth Keel PLLC
NC	GOLDSBORO	Massengill, Best, Markham, Mitchell & Stroud, PLLC
NC	GRAHAM	Cobb, Ezekiel, Loy & Company, P.A.
NC	GREENSBORO	Bernard Robinson and Company, LLP
NC	GREENSBORO	Davenport Marvin Joyce & Co LLP
NC	GREENSBORO	Williams Overman Pierce, LLP
NC	HENDERSONVILLE	Carland & Andersen Incorporated
NC	HICKORY	Martin, Starnes & Associates CPAs, P.A.
NC	KINSTON	Barrow, Parris & Davenport, P.A.
NC	LAURINBURG	Gustaf C. Lundin & Company, LLP
NC	LEXINGTON	Rives & Associates, LLP
NC	MONROE	Potter & Company, P.A.
NC	OXFORD	Winston, Williams & Creech
NC	RALEIGH	Batchelor Tillery & Roberts, LLP
NC	RALEIGH	Boyce, Furr & Company, LLP
NC	RALEIGH	Hughes, Pittman & Gupton LLP
NC	WILMINGTON	Lanier, Whaley, Craft & Co.
NC	WILSON	Anthony & Tabb PA
NC	ZEBULON	Petway, Mills & Pearson, PA, CPA
ND	BEACH	James J. Wosepka PC
ND	BISMARCK	Brady, Martz & Associates, P.C.
ND	BISMARCK	Eide Bailly LLP
ND	JAMESTOWN	Schauer and Associates, P. C.
ND	WAHPETON	Nadine Julson LLC
NE	AURORA	Dohman, Akerlund & Eddy LLC
NE	FALLS CITY	Julie D. Bauman CPA, P.C.
NE	HASTINGS	McDermott & Miller, P.C.
NE	LINCOLN	BMG CPAs, LLP

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
NE	LINCOLN	HBE Becker Meyer Love LLP
NE	OMAHA	Bland & Associates, PC
NE	OMAHA	FrankelZacharia, LLC
NE	OMAHA	Hayes & Associates, L.L.C
NE	OMAHA	Orizon CPAs, LLC
NE	YORK	Niewedde & Wiens, CPA's
NH	BOSCAWEN	Dorothy Reinert, CPA
NH	CONCORD	Nathan Wechsler & Company
NH	MANCHESTER	Bigelow & Company, CPA's, P.C.
NH	MANCHESTER	Vachon, Clukay & Co., PC
NJ	BLACKWOOD	Joseph W. Bowley & Co., LLP
NJ	CEDAR KNOLLS	Stanley J. Morin and Associates, PC
NJ	CLIFFSIDE PARK	William Katchen, CPA, LLP
NJ	COLLINGSWOOD	Renzi, Bernardi, Suarez & Co., P.A.
NJ	EAST BRUNSWICK	Wilkins & Guttenplan, P.C.
NJ	ENGLEWOOD	Malesardi, Quackenbush, Swift & Company LLC
NJ	FAIR LAWN	Dorfman, Abrams, Music, LLC
NJ	FAIR LAWN	Hunter Group CPA LLC
NJ	FAIR LAWN	Lerch, Vinci & Higgins
NJ	FAIRFIELD	Smolin, Lupin & Co., P.A.
NJ	FLORHAM PARK	Maddaloni, Nydick & Keenan, PC
NJ	FREEHOLD	Hutchins, Farrell, Meyer & Allison, P.A.
NJ	GLASSBORO	Petroni & Associates
NJ	HACKENSACK	Amper, Politziner & Mattia, LLP
NJ	HAMILTON	Mercadien, P.C. Certified Public Accountants
NJ	HAMILTON	Noble and Noble, LLP
NJ	HIGHLAND PARK	Hodulik & Morrison, P.A.
NJ	LINWOOD	Tracey Heun Brennan & Company, CPA's, P.A.
NJ	LIVINGSTON	Carr, Daley, Sullivan & Weir, PC
NJ	LIVINGSTON	Sobel & Co., LLC
NJ	LIVINGSTON	Wiss & Company, LLP
NJ	LONG BRANCH	DAK CPA
NJ	MARLTON	Rosenberg, Jurash & Associates, PC
NJ	MAYS LANDING	Swartz & Co., LLC
NJ	MERCHANTVILLE	St. Clair CPAs, P.C.
NJ	METUCHEN	James F Anderson CPA
NJ	MIDDLETOWN	Meyler & Company, LLC
NJ	MOORESTOWN	Jennifer L. Anderson LLC
NJ	MOORESTOWN	Lawrence Belcher Jr.
NJ	NEWARK	Olugbenga Olabintan, CPA
NJ	OAKHURST	Paduano, DiTommaso & Golda, LLC
NJ	OCEAN CITY	Ford, Scott & Associates, LLC

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NJ	PINE BROOK	Beard Miller Company LLP
NJ	POMPTON LAKES	Ferraioli, Wielkotz, Cerullo & Cuva
NJ	RANDOLPH	Nisivoccia Co LLP
NJ	RED BANK	WithumSmith+Brown, P.C.
NJ	ROCKAWAY	Simontacchi, Miller & DeAngelis, PA
NJ	ROSELAND	Cornerstone Accounting Group LLP
NJ	ROSELAND	J.H. Cohn LLP
NJ	SPARTA	Caristia, Kulsar & Wade, LLC
NJ	SPRINGFIELD	Fazio, Mannuzza, Roche, Tankel, Lopilusa, LLC
NJ	TOMS RIVER	Donna Foxman CPA
NJ	TOMS RIVER	Jump Scutellaro and Company LLP
NJ	VINELAND	Martini & Martini, CPA's P.A.
NJ	VOORHEES	Bowman & Company LLP
NJ	WAYNE	Demetrius & Company, L.L.C.
NJ	WEST CALDWELL	Weinberg Lieberman & Co
NJ	WESTFIELD	Suplee, Clooney & Company
NJ	WEST ORANGE	Bederson & Company LLP
NJ	WOODSTOWN	Warner & Company
NM	ALBUQUERQUE	Atkinson & Co., Ltd.
NM	ALBUQUERQUE	Griego Professional Services, LLC
NM	ALBUQUERQUE	Meyners & Company
NM	ALBUQUERQUE	O.D. Waters, P.C.
NM	ALBUQUERQUE	Precision Accounting LLC
NM	ALBUQUERQUE	REDW LLC
NM	ALBUQUERQUE	Ricci & Company LLC
NM	CARLSBAD	Accounting & Consulting Group, LLP
NM	CLOVIS	John J. Schonberger Jr., CPA
NM	LAS CRUCES	Fierro & Fierro, P.A.
NM	SANTA FE	Barraclough & Associates, P.C.
NM	SANTE FE	Robert J. Rivera
NV	CARSON CITY	Freeman and Williams, LLP
NV	ELKO	McMullen McPhee & Company, LLC
NV	HENDERSON	Houldsworth, Russo & Co., P.C.
NV	LAS VEGAS	Campbell Jones & Co., CPAs, Ltd.
NV	LAS VEGAS	Kafoury, Armstrong & Co.
NV	LAS VEGAS	Tompkins & Peters CPAs, P.C.
NV	RENO	Barnard, Vogler & Co., CPAs
NV	RENO	Muckel Anderson CPAs
NV	RENO	Schettler, Macy & Silva, LLC
NV	RENO	The CFO Group, Inc.
NV	YERINGTON	Jeff J. Rife & Associates
NV	YERINGTON	Sciarani & Co.

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
NY	ALBANY	Bollam, Sheedy, Torani & Co. LLP, CPAs
NY	ALBANY	Teal Becker & Chiaramonte CPAs PC
NY	ALBANY	TG Associates CPAs PLLC
NY	AMHERST	Chiampou Travis Besaw & Kershner LLP
NY	BOHEMIA	Cerini & Associates, LLP
NY	BROOKLYN	Roth & Company LLP
NY	BROOKLYN	Samuel Wiesel
NY	BUFFALO	Freed Maxick & Battaglia, CPAs, PC
NY	BUFFALO	Gould & Swanson, P.C.
NY	BUFFALO	Lumsden & McCormick, LLP
NY	CANASTOTA	Gustafson & Co.
NY	CATTARAUGUS	R. A. Mercer & Co., P.C.
NY	CHEEKTOWAGA	Drescher & Malecki LLP
NY	EAST MEADOW	Raich Ende Malter & Co LLP
NY	FLUSHING	Wei, Wei & Co., LLP
NY	FREDONIA	Johnson, Mackowiak & Associates, LLP
NY	GARDEN CITY	Tabriztchi & Co., CPA, PC
NY	GLOVERSVILLE	West and Company CPAs PC
NY	GREAT NECK	Lilling & Company LLP
NY	HAMMOND	Furgison & Co., CPA, P.C.
NY	HAUPPAUGE	Albrecht Viggiano & Company PC
NY	HAUPPAUGE	Schultheis & Panettieri
NY	HENRIETTA	Raymond F. Wager CPA, PC
NY	HUDSON	Pattison, Koskey, Howe & Bucci, CPAs, P.C.
NY	ITHACA	Ciaschi, Dietershagen, Little, & Mickelson, LLP
NY	ITHACA	Sciarabba Walker & Co., LLP
NY	JERICO	Gallo & Company CPAs LLP
NY	JERICO	Satty, Levine & Ciacco CPAs, P.C.
NY	KINGSTON	Kimball & O'Brien PC
NY	LATHAM	Marvin and Company, P.C.
NY	LINDENHURST	Anthony Finazzo, CPA
NY	MELVILLE	Nawrocki Smith LLP
NY	MONTGOMERY	Nugent & Haeussler, P.C.
NY	NEW ROCHELLE	Frank J. Scarano, CPA
NY	NEW YORK	Buchbinder Tunick & Co. LLP
NY	NEW YORK	Condon O'Meara McGinty & Donnelly LLP
NY	NEW YORK	Deloitte & Touche LLP
NY	NEW YORK	Eisner LLP
NY	NEW YORK	Ernst & Young LLP
NY	NEW YORK	Grant Thornton LLP
NY	NEW YORK	KPMG LLP
NY	NEW YORK	Lazar Levine & Felix LLP

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<b>State</b>	<b>City</b>	<b>Firm Name</b>
NY	NEW YORK	Loeb & Troper LLP
NY	NEW YORK	N. Cheng & Co., P.C.
NY	NEW YORK	Rich and Bander, LLP
NY	NEW YORK	Schall & Ashenfarb, CPAs LLC
NY	NEW YORK	TCBA Watson Rice LLP
NY	NEW YORK	UHY LLP
NY	NEW YORK	Weiser LLP
NY	NEW YORK	YSL & Associates
NY	NEWBURGH	Vanacore, De Benedictus, Di Giovanni & Weddell
NY	OLEAN	Buffamante Whipple Buttafaro, P.C.
NY	PITTSFORD	Bonadio & Co LLP
NY	PORT JEFFERSON STATION	Coughlin Foundotos Cullen & Danowski, LLP
NY	QUEENSBURY	Whittemore, Dowen & Ricciardelli, LLP
NY	ROCHESTER	Bailey, Carr & Co., CPA's
NY	ROCHESTER	Bonn, Shortsleeve & Ray LLP
NY	ROCHESTER	DeJoy, Knauf & Blood, LLP
NY	ROCHESTER	Eldredge, Fox & Porretti LLP
NY	ROCHESTER	Heveron & Heveron CPAs P.C.
NY	ROCHESTER	Mengel, Metzger, Barr & Co., LLP
NY	ROCHESTER	Salmin, Celona, Wehrle & Flaherty, LLP
NY	ROCKVILLE CENTRE	Frumkin, Lukin & Zaidman, CPA's P.C.
NY	ROME	D'Arcangelo & Co., LLP
NY	RONKONKOMA	R.S. Abrams & Company LLP
NY	SARATOGA SPRINGS	Dickinson & Company
NY	SOUTHAMPTON	Markowitz, Fenelon & Bank, LLP
NY	SOLVAY	Scrimale and Scrimale, CPA'S, P. C.
NY	STATEN ISLAND	DeSantis, Kiefer, Shall & Sarcone, LLP
NY	SUFFERN	Berard & Donahue, CPAs, PC
NY	SYRACUSE	Dannible & McKee, LLP
NY	SYRACUSE	Dermody, Burke & Brown, CPAs, LLC
NY	SYRACUSE	Green & Seifter CPAs PLLC
NY	SYRACUSE	Patrick & Dillon, CPAs
NY	SYRACUSE	Testone Marshall & Discenza LLP
NY	TONAWANDA	Amato, Fox & Company, PC
NY	VALLEY STREAM	Deans Archer & Co CPA
NY	WATERTOWN	Dragon Benware Crowley & Co., P.C.
NY	WHITE PLAINS	O'Connor Davies Munns & Dobbins, LLP
NY	WILLIAMSVILLE	Toski, Schaefer & Co., P.C.
NY	WILLIAMSVILLE	Tronconi Segarra & Associates LLP
OH	AKRON	Bober, Markey, Fedorovich & Company
OH	AKRON	Brockman, Coats, Gedelian and Co.
OH	AKRON	Stinnett, Padrutt & Aranyosi

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OH	BOARDMAN	Hill, Barth & King LLC
OH	CANFIELD	Reali, Giampetro & Scott
OH	CANTON	Bruner, Cox, L.L.P.
OH	CINCINNATI	Barnes, Dennig & Co., Ltd.
OH	CINCINNATI	Clark, Schafer, Hackett & Co.
OH	CINCINNATI	Flynn and Company, Inc.
OH	CINCINNATI	Foxx & Company
OH	CINCINNATI	J.D. Cloud & Co. L.L.P.
OH	CINCINNATI	Rippe & Kingston, Co., P.S.C.
OH	CIRCLEVILLE	Balestra, Harr & Scherer, CPAs, Inc.
OH	CLEVELAND	Barnes Wendling CPAs
OH	CLEVELAND	Ciuni & Panichi, Inc.
OH	CLEVELAND	Maloney + Novotny, LLC
OH	CLEVELAND	SS&G Financial Services
OH	COLUMBUS	Blue & Co LLP
OH	COLUMBUS	Brady, Ware & Schoenfeld, Inc.
OH	COLUMBUS	C K & H, Inc. dba Cummins, Krasik & Hohl Co.
OH	COLUMBUS	GBQ Partners LLC
OH	COLUMBUS	Kennedy Cottrell Richards
OH	COLUMBUS	Parms & Company, LLC
OH	COLUMBUS	The Fentress Group, LLC
OH	DAYTON	Battelle & Battelle LLP
OH	DAYTON	Manning & Associates CPAs, LLC
OH	DEFIANCE	Luderman & Konst
OH	DEFIANCE	Steyer & Co.
OH	EATON	Hoover & Roberts, Inc.
OH	INDEPENDENCE	Walthall, Drake & Wallace LLP
OH	LANCASTER	Jones, Cochenour & Co
OH	MANSFIELD	Willis, Osmond and Beilsten
OH	MARION	Holbrook & Manter, Inc
OH	MARRIETTA	Perry & Associates CPA's A.C.
OH	MAUMEE	McBride Tax Solutions LLC
OH	MAUMEE	William Vaughan Company
OH	MAYFIELD	Skoda Minotti CPA
OH	N ROYALTON	Salvatore Consiglio CPA Inc.
OH	NEW PHILADELPHIA	Rea & Associates, Inc.
OH	OTTAWA	Schroeder & Co., CPA's, LLC
OH	PAULDING	Arend, Laukhuf & Stoller, Inc.
OH	SIDNEY	McCrate, Delaet & Co.
OH	SPRINGFIELD	Taylor, Applegate, Hughes & Associates, Ltd
OH	SYLVANIA	Weber O'Brien Ltd
OH	TOLEDO	Lublin, Sussman Group, L.L.P.

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OH	TOLEDO	Spilman, Hills & Heidebrink, Ltd.
OH	WESTERVILLE	Julian & Grube, Inc.
OH	WOOSTER	Dyer, Hughes, Roche & Wilson, Inc.
OH	YOUNGSTOWN	Canter & Company
OH	YOUNGSTOWN	Cohen & Company, Ltd
OK	BARTLESVILLE	Archambo & Mueggenborg, PC
OK	CUSHING	CBEW Professional Group, LLP
OK	EDMOND	John M. Arledge & Associates, P.C.
OK	NORMAN	Gray, Blodgett, & Company, PLLC
OK	OKLAHOMA CITY	Cole & Reed P C
OK	OKLAHOMA CITY	Crawford & Associates, P.C.
OK	OKLAHOMA CITY	Engelbach Roberts & Co.
OK	OKLAHOMA CITY	HSPG & Associates PC
OK	PRYOR	John D. Wingard CPA Inc.
OK	SHAWNEE	Finley & Cook
OK	TAHLEQUAH	David Gillon, CPA
OK	TULSA	Briscoe Burke & Grigsby LLP
OK	TULSA	Cross and Robinson, CPA's, A.P.C.
OK	TULSA	Hinkle & Company, LLP
OK	TULSA	HoganTaylor LLP
OK	TULSA	Sartain, Fischbein & Co.
OK	TULSA	Sutton Robinson Freeman & Co. PC
OK	YUKON	HBC CPAs & Advisors
OK	VINITA	Turner & Associates, PLC
OR	ALBANY	Koontz & Perdue, P.C.
OR	BAKER CITY	Guyer & Associates, CPAs PC
OR	BEAVERTON	Markusen & Schwing
OR	BEND	Greer, Mahr & Associates, LLP
OR	BEND	Harrigan, Price, Fronk & Co, LLP
OR	BEND	Richard W. Donaca CPA
OR	COOS BAY	Wall & Wall, P.C. CPAs
OR	EUGENE	Isler CPA LLC
OR	EUGENE	Jones & Roth, P.C.
OR	EUGENE	Mueller Yuva & Osterman, P.C.
OR	EUGENE	William E. Maas P. C.
OR	HERMISTON	Barnett & Moro, P.C.
OR	JOHN DAY	Oster Professional Group CPA's P.C.
OR	LAKE OSWEGO	Marsha K. Elliott, CPA, P.C.
OR	MEDFORD	Isler Medford LLC
OR	MEDFORD	Michael L. Piels CPAs LLP
OR	PENDLETON	Jensen, Hamilton & Spratling, LLP
OR	PENDLETON	Read & Bose, PC

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OR	PORTLAND	Hoffman Stewart & Schmidt PC
OR	PORTLAND	Kern & Thompson, LLC
OR	PORTLAND	Talbot, Korvola & Warwick LLP
OR	ROSEBURG	Neuner, Davidson & Cooley, LLC
OR	SALEM	AKT LLP
OR	SALEM	Grove, Mueller & Swank, P.C.
OR	WEST LINN	Jarrard, Seibert, Pollard & Company
OR	WEST LINN	Merina & Company, LLP
PA	ALLENTOWN	Campbell, Rappold & Yurasits, LLP
PA	ALLENTOWN	Geiger & Associates
PA	AMBRIDGE	Mark C. Turnley, CPA
PA	BALA CYNWYD	Isdamer & Company, LLC
PA	BEDFORD	Ritchey, Ritchey & Koontz
PA	BRIDGEVILLE	Labriola Neighbors, LLP
PA	CAMP HILL	Boyer & Ritter
PA	CARBONDALE	Brian T. Kelly, CPA
PA	CHALFONT	Dunlap & Associates, P.C.
PA	CHAMBERSBURG	Rotz & Stonesifer P.C.
PA	DOWNTOWN	Robert C. Bezgin, CPA
PA	DUNMORE	Kelly, Barbetti & Co., CPA
PA	EAST STROUDSBURG	Kirk, Summa & Co., LLP
PA	EMMAUS	France, Anderson, Basile and Company, P.C.
PA	ERIE	Buseck Barger Bleil & Co Inc
PA	ERIE	Felix & Gloekler, P.C.
PA	ERIE	K2S, PC
PA	ERIE	Malin Bergquist & Company LLP
PA	ERIE	Sean T. Sullivan, CPA, PC
PA	EXTON	Woolard, Krajnik, Masciangelo, LLP
PA	FORT WASHINGTON	Robin Kramer & Green, LLP
PA	FRANKLIN	O'Polka and Company, Inc.
PA	GREENSBURG	Sarp & Company
PA	GROVE CITY	Paparone, Stillwaggon & McGill, LLP
PA	HARRISBURG	Zelenkofske Axelrod LLC
PA	HORSHAM	Kreischer Miller
PA	JOHNSTOWN	Barnes Saly & Company, LLP
PA	JOHNSTOWN	Kline, Kimlin, CPAs
PA	JOHNSTOWN	Kotzan CPA & Associates, P.C.
PA	JOHNSTOWN	Wessel & Company
PA	KENNETT SQUARE	Umbreit, Korengel & Associates, P.C.
PA	KINGSTON	J. H. Williams Co., LLP
PA	KINGSTON	Kronick Kalada Berdy & Co. P.C.
PA	LANCASTER	Sager, Swisher & Company, LLP

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PA	LANCASTER	Trout, Ebersole & Groff, LLP
PA	LANSDALE	Maschal & Hadden Ltd.
PA	MEADVILLE	McGill, Power, Bell & Associates LLP
PA	MECHANICSBURG	Greenawalt & Company, P.C.
PA	MEDIA	Leitzell & Economidis
PA	MONROEVILLE	Buckler, McKenney & Nadzadi, P.C.
PA	MONT CLARE	Maillie Falconiero & Co LLP
PA	MONTOURSVILLE	Larson, Kellett & Associates, P.C.
PA	PHILADELPHIA	Briggs Bunting & Dougherty LLP
PA	NEWTON SQUARE	Ronald R. Woodworth CPA, P.C.
PA	NORTHAMPTON	Gorman & Associates P.C.
PA	PHILADELPHIA	Milligan & Company LLC
PA	PHILADELPHIA	Mitchell & Titus LLP
PA	PHILADELPHIA	Shechtman Marks Devor P. C.
PA	PHILADELPHIA	Snyder Daitz & Company
PA	PITTSBURGH	Alpren Rosenthal
PA	PITTSBURGH	Creese, Smith and Co. LLC
PA	PITTSBURGH	Goff Backa Alfera & Co. LLC
PA	PITTSBURGH	Horovitz, Rudoy & Roteman
PA	PITTSBURGH	Hosack, Specht, Muetzel and Wood LLP
PA	PITTSBURGH	Houston Walker & Associates, LLC
PA	PITTSBURGH	KFMR Katz Ferraro McMurtry, P.C.
PA	PITTSBURGH	Maher Duessel
PA	PITTSBURGH	R.D. Hoag and Associates, CPAs
PA	PITTSBURGH	Schneider Downs & Co Inc
PA	PITTSBURGH	Terry Collier & Associates, P.C.
PA	PITTSBURGH	The Binkley Kanavy Group, LLC
PA	PORTERSVILLE	Affordable Housing Accountants Ltd.
PA	READING	Herbein + Company, Inc.
PA	SHARON	Black, Bashor & Porsch, LLP
PA	SPOKANE	Dingus, Zarecor & Associates PLLC
PA	STATE COLLEGE	Fiore Fedeli Snyder Carothers LLP
PA	STROUDSBURG	Riley & Company Inc.
PA	UNIONTOWN	McClure & Wolf CPAS
PA	WEST CHESTER	Fischer Cunnane & Associates Ltd
PA	WESTCHESTER	Maulo & Company, Ltd
PA	WILKES-BARRE	Parente Randolph, LLC
PA	WYOMISSING	Reinsel Kuntz Leshar LLP
PA	WYSOX	Louis Aquilio
PA	YORK	Seligman, Friedman & Company, P.C.
PA	YORK	Stambaugh Ness, P.C.
PR	AGUAS BUENAS	Carlos R. Diaz Negron

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PR	CAGUAS	CPA Diaz-Martinez, PSC
PR	CAROLINA	Torres, Hernandez & Punter, CPA, CSP
PR	COTO LAUREL	Ojeda CPA Group, PSC
PR	GUAYAMA	Mendoza & Ramos, CPA's, C.S.P.
PR	PONCE	Silvagnoli-Guzman CPA Group, PSC
PR	SAN JUAN	Aquino, DeCordova, Alfaro & Co. LLP
PR	SAN JUAN	Jose E. Rosario & Co., CPA, PSC
PR	SAN JUAN	Juan A Feliciano Charneco
PR	SAN JUAN	Landa Umpierre PSC
PR	SAN JUAN	Ortiz, Rodriguez, Rivera & Co.
PR	SAN JUAN	Parissi P.S.C
PR	SAN JUAN	PKF, LLP
PR	SAN JUAN	RSM Roc & Company
PR	SAN JUAN	Valdes, Garcia, Marin & Martinez, LLP
PR	TOA BAJA	Ramón L. Marrero CPA
PR	YAUCO	Román Toro & Co., PSC
RI	PROVIDENCE	Braver PC
RI	PROVIDENCE	Kahn Litwin Renza & Co Ltd.
RI	PROVIDENCE	Office of the Auditor General – State of Rhode Island
RI	PROVIDENCE	Piccerelli, Gilstein & Co., LLP
RI	PROVIDENCE	Sullivan & Company CPA's LLP
RI	WARWICK	DiSanto, Priest & Co.
RI	WARWICK	Parmelee, Poirier & Associates
SC	CHARLESTON	WebsterRogers LLP
SC	COLUMBIA	J. W. Hunt and Company, LLP
SC	COLUMBIA	McGregor & Company LLP
SC	COLUMBIA	Scott McElveen LLP
SC	COLUMBIA	The Hobbs Group, P.A.
SC	COLUMBIA	Walda Wildman LLC
SC	DARLINGTON	Hill & Jordan CPA's, LLC
SC	GREENWOOD	Elliott Davis LLC
SC	MAULDIN	Greene, Finney & Horton, LLP
SC	NORTH CHARLESTON	Johnston, Marion & Co., CPA
SC	SPARTANBURG	McAbee Talbert Halliday & Co.
SC	ROCK HILL	Faulkner and Thompson PA
SD	ABERDEEN	Guthmiller Accounting Ltd.
SD	BROOKINGS	Kinner & Company, Ltd
SD	MITCHELL	ELO Prof LLC
SD	RAPID CITY	Donna Denker & Associates
SD	RAPID CITY	Ketel Thorstenson, LLP
SD	WATERTOWN	Hanson Vilhauer & Raml P.C.
TN	ALCOA	Ingram, Overholt & Bean, PC

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TN	BRENTWOOD	Bellenfant & Miles, P.C.
TN	BRENTWOOD	Lattimore Black Morgan & Cain PC
TN	CHATTANOOGA	Hazlett, Lewis & Bieter, PLLC
TN	CHATTANOOGA	Henderson, Hutcherson & McCullough, PLLC
TN	CHATTANOOGA	Joseph Decosimo & Company, PLLC
TN	HIXSON	Mann & Miller, P.C.
TN	COVINGTON	Whitehorn Tankersley & Co., PLLC
TN	DECATURVILLE	Brasher Accounting
TN	DYERSBURG	Joe M. Enoch & Associates, PLLC
TN	GOODLETTSVILLE	Parker Parker & Associates, PLC
TN	JACKSON	Cowart, Sargent & Webb, CPAs, P.C.
TN	JACKSON	Alexander Thompson Arnold PLLC
TN	JOHNSON CITY	Blackburn Childers & Steagall PLC
TN	KNOXVILLE	Bacon, Howard & Company
TN	KNOXVILLE	Bible Harris Smith, P.C.
TN	KNOXVILLE	Mitchell Emert & Hill, P.C.
TN	KNOXVILLE	Pugh & Company P.C.
TN	KNOXVILLE	Tarwater and Company
TN	LEBANON	Terry Horne CPA, Inc.
TN	MEMPHIS	Booker T. Camper Jr.
TN	MEMPHIS	Thompson Dunavant PLC
TN	MEMPHIS	Watkins Uiberall, PLLC
TN	MORRISTOWN	C. Duane Cline, CPA, LLC
TN	NASHVILLE	Burkhalter & Ryan, PC
TN	NASHVILLE	Crosslin & Associates, P.C.
TN	NASHVILLE	Hoskins & Company, P.C.
TN	NASHVILLE	John J. Michie, CPA
TN	NASHVILLE	KraftCPAs PLLC
TN	NASHVILLE	Whisenant, Stewart, Watrous & Associates, PLLC
TN	NASHVILLE	Work & Greer, P.C.
TN	OAK RIDGE	WLC Certified Public Accountants, PC
TN	SMYRNA	Selon Enterprises Inc. (Nelson Dixon III, CPA)
TX	ABILENE	Becky Roberts CPA
TX	ABILENE	Condley and Company, L.L.P
TX	ABILENE	Davis, Kinard & Co., P.C.
TX	AMARILLO	Brown Graham & Company PC
TX	AMARILLO	Doshier, Pickens & Francis, P.C.
TX	ARLINGTON	Sutton Frost Cary LLP
TX	ATHENS	Smith, Lambright & Associates, P.C.
TX	AUSTIN	Adriana Buford CPA, LLC
TX	AUSTIN	Lou Ann Montey and Associates, P.C.
TX	AUSTIN	Maxwell Locke & Ritter LLP

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TX	AUSTIN	Monday N. Rufus P.C.
TX	AUSTIN	Novogradac & Company LLP
TX	AUSTIN	PMB Helin Donovan, LLP
TX	BAY CITY	Reed & Associates, PC
TX	BAYTOWN	Ratliff and Jentho
TX	BEAUMONT	Edgar, Kiker & Cross, P.C.
TX	BROWNSVILLE	Gomez, Fragoso & Associates
TX	BRYAN	Ingram, Wallis & Co., P.C.
TX	CEDAR HILL	Logan & Associates
TX	CEDAR PARK	Singleton, Moore & Company, LLP
TX	CHILDRESS	Foster and Lambert LLC
TX	CONROE	Hereford, Lynch, Sellars & Kirkham, P.C.
TX	CORPUS CHRISTI	Collier, Johnson & Woods, P.C.
TX	CORPUS CHRISTI	Gowland, Strealay, Morales & Co., PLLC
TX	CORPUS CHRISTI	Lovvorn & Kieschnick, LLP
TX	DALLAS	Judd, Thomas, Smith & Company, P.C.
TX	DESOTO	Elbery Glenn Fox, P.C.
TX	EL PASO	Gibson, Ruddock, Patterson LLC
TX	EL PASO	Marcus, Fairall, Bristol & Co., L.L.P.
TX	EL PASO	Strickler & Prieto, LLP
TX	ENNIS	Witherspoon, Yeldell & Wilson, P.C.
TX	FORT WORTH	Hartman Leito & Bolt LLP
TX	FORT WORTH	Mike Estes P.C.
TX	FORT WORTH	Stovall, Grandey & Allen, LLP
TX	FORT WORTH	Weaver and Tidwell LLP
TX	FORT WORTH	William A. Coombes CPA
TX	FREDERICKSBURG	Neffendorf, Knopp, & Doss, P.C.
TX	GEORGETOWN	Gary R. Brown, CPA LLC
TX	GREENVILLE	Rutherford, Taylor & Company, P.C.
TX	HAMLIN	James E. Rodgers & Co. P.C.
TX	HOUSTON	Belt Harris and Associates, LLP
TX	HOUSTON	Cornelius, Stegent & Price LLP
TX	HOUSTON	Fitts, Roberts & Co., P.C.
TX	HOUSTON	Gainer Donnelly & Desroches LLP
TX	HOUSTON	H.D. Morris Co., Inc., P.C.
TX	HOUSTON	McCall, Gibson & Company, PLLC
TX	HOUSTON	McConnell & Jones LLP
TX	HOUSTON	Melton & Melton LLP
TX	HOUSTON	Mir, Fox & Rodriguez, P.C.
TX	HOUSTON	Null Lairson PC
TX	HOUSTON	Richard Wayne Russell P.C.
TX	HUNTSVILLE	Kenneth C. Davis & Company PC

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TX	LEWISVILLE	The Hall Group, CPAs
TX	LUBBOCK	Bolinger, Segars, Gilbert & Moss, L.L.P.
TX	LUFKIN	Axley & Rode LLP
TX	MONAHANS	Smith & Rives, P.C
TX	ODESSA	Elms, Faris & Company, LLP
TX	ORANGE	Steirman, Whitfield and Co., P.C.
TX	PORT ARTHUR	Gayle W Botley & Associates
TX	SAN ANTONIO	Burnside & Rischebarger, PLLC
TX	SAN ANTONIO	C. C. Garcia & Co., P.C.
TX	SAN ANTONIO	Carneiro, Chumney & Co., L.C.
TX	SAN ANTONIO	Garza Gonzalez & Associates
TX	SAN ANTONIO	Padgett, Stratemann & Co., L.L.P
TX	SAN ANTONIO	Randy L. Walker
TX	SAM ANTONIO	Ruben Jimenez & Associates, P.C.
TX	SAN ANTONIO	Williams, Crow, Falls, LLP CPAs
TX	SOUTHLAKE	M Group, L.L.P.
TX	SOUTHLAKE	Thomas Stephen & Company, L.L.P.
TX	SPRING	Breedlove & Co. P.C.
TX	SWEETWATER	Richard A. Bowman CPA
TX	TEMPLE	Brockway Gersbach McKinnon & Niemeier PC
TX	TEXARKANA	Wilf & Henderson, P.C.
TX	TYLER	Gollob, Morgan, Peddy & Co., P.C.
TX	TYLER	Henry & Peters, P.C.
TX	VICTORIA	Bumgardner, Morrison & Company, L.L.P.
TX	WACO	Jaynes, Reitmeier, Boyd & Therrell, P.C.
TX	WACO	Pattillo, Brown & Hill, L.L.P.
TX	WICHITA FALLS	Edgin, Parkman, Fleming & Fleming, PC
UT	BOUNTIFUL	Shaw, Mumford & Co., PC
UT	BRIGHAM CITY	Wiggins & Co., PC
UT	KAYSVILLE	AHA CPA
UT	KAYSVILLE	Child, Van Wagoner & Bradshaw, PLLC
UT	LOGAN	Jones Simkins P.C.
UT	OGDEN	Schmitt, Griffiths, Smith, & Co.
UT	OREM	Squire & Company, PC
UT	SALT LAKE CITY	Hansen, Barnett, Maxwell
UT	SALT LAKE CITY	Karren, Hendrix, Stagg, Allen & Company
UT	SALT LAKE CITY	Lake, Hill & Myers
UT	SALT LAKE CITY	Pinnock, Robbins, Posey, Richins, P.C.
UT	SALT LAKE CITY	Sorensen, Vance & Company, P.C.
UT	SALT LAKE CITY	Tanner LC
VA	ALEXANDRIA	Acuity Consulting, Inc.
VA	ALEXANDRIA	Clarke Leiper PLLC

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VA	ALEXANDRIA	Renner and Company CPA P.C.
VA	ARLINGTON	Parker, Whitfield & Co.
VA	CHARLOTTESVILLE	Robinson, Farmer, Cox & Associates
VA	COLONIAL HEIGHTS	Goodman & Company, LLP
VA	DANVILLE	Johnson CPA, PLLC
VA	DANVILLE	Snead and Williams PLLC
VA	FAIRFAX	Swart, Lalande & Associates, P.C.
VA	FALLS CHURCH	Johnson Lambert & Co.
VA	FREDERICKSBURG	Miller Foley Group
VA	GLEN ALLEN	Barcalow & Hart, PLLC
VA	HARRISONBURG	PBGH, LLP
VA	LYNCHBURG	Coley, Eubank & Company, P.C.
VA	NEWPORT NEWS	Witt Mares, PLC
VA	NORFOLK	Burrus, Paul & Turnbull, PLC
VA	RICHMOND	Cherry Bekaert & Holland LLP
VA	RICHMOND	Dooley & Vicars, CPAs, LLP
VA	ROANOKE	Brown Edwards & Company L.L.P.
VA	ROANOKE	Foti, Flynn, Lowen & Company, P.C.
VA	SALEM	Salyer, Garbee & Co., P.C.
VA	SOUTH HILL	Creedle, Jones and Alga, P.C.
VA	SPOTSYLVANIA	Linda S. Foldvik
VI	KINGSHILL (ST CROIX)	Francisco E Depusoir
VT	BENNINGTON	Fisk, Reed & Love, P.C.
VT	BURLINGTON	JMM & Associates
VT	MONTPELIER	Sullivan, Powers & Co.
VT	WILLISTON	Cota CPA, PC
WA	BELLEVUE	Clark Nuber P.S.
WA	BELLEVUE	CPA Consulting, Inc. P.S.
WA	BELLEVUE	Loveridge, Hunt & Co PLLC
WA	FIRCREST	Johnson, Stone & Pagano, P.S.
WA	KIRKLAND	Laura Lindal CPA
WA	LIBERTY LAKE	Stauffer & Associates PLLC
WA	LONGVIEW	GL Booth JG Davis & Associates, PLLC
WA	LYNNWOOD	Monson & Bass, Inc., P.S.
WA	LYNNWOOD	The Sells Group, P.S.
WA	OLYMPIA	N.R. Smith and Associates, PS
WA	PULLMAN	John Friel
WA	SEATTLE	Bader Martin, PS
WA	SEATTLE	Jacobson Jarvis and Co., PLLC
WA	SEATTLE	Leon F. Ficker
WA	SEATTLE	Lindley and Company, LLC, CPA's
WA	SEATTLE	Morrow, Kessler & Dowsing, PLLC

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WA	SEATTLE	Moss Adams LLP
WA	SEATTLE	Peterson Sullivan, LLP
WA	SEATTLE	Robert Loe & Associates
WA	SEATTLE	Watson & McDonell, PLLC
WA	SEATTLE	Your Financial Solutions, LLC
WA	SPOKANE	DeCoria, Maichel & Teague
WA	SPOKANE	Dingus, Zarecor & Associates PLLC
WA	SPOKANE	LeMaster & Daniels PLLC
WA	SPOKANE	McDermid, Mikkelsen & Secrest, P.S.
WA	WENATCHEE	McQuaig & Welk, P.L.L.C.
WA	TAKOMA	Dwyer, Pemberton & Coulson, PC
WA	VANCOUVER	Michael J. Plymale Inc. P.S.
WI	BROOKFIELD	Kolb & Co, SC
WI	DELAFIELD	Rotroff Jeanson & Company, SC
WI	EAU CLAIRE	Bauman Associates, Ltd.
WI	GREEN BAY	Schenck SC
WI	LA CROSSE	Engelson and Associates, Ltd.
WI	MADISON	Baker Tilly Virchow Krause, LLP
WI	MADISON	Kiesling Associates LLP
WI	MADISON	Suby, VonHaden & Associates, S.C.
WI	MADISON	Wegner LLP
WI	MARSHFIELD	Hawkins, Ash, Baptie & Company LLP
WI	MILWAUKEE	Clifton Gunderson LLP
WI	MILWAUKEE	Coleman & Williams, Ltd.
WI	MILWAUKEE	Reilly, Penner & Benton LLP
WI	PARK FALLS	Lutz & Bohl
WI	RACINE	Gordon J. Maier & Company, LLP
WI	RHINELANDER	Wipfli LLP
WI	SHAWANO	Kerber, Rose & Associates, S.C.
WI	VIROQUA	Vig & Associates, LLC
WV	CHARLESTON	Arnett & Foster PLLC
WV	CHARLESTON	Gibbons & Kawash
WV	CHARLESTON	Suttle & Stalnaker, PLLC
WV	CLARKSBURG	Tetrick & Bartlett, PLLC
WV	FAIRMONT	Bennett & Dobbins, PLLC
WV	HUNTINGTON	Hayflich & Steinberg, CPAs PLLC
WV	MILTON	Lisa K. Thornburg, CPA
WV	OAK HILL	Leland D. O'Neal, CPA
WV	RIPLEY	Matheny Leport & Pauley, PLLC
WV	WHEELING	Bodkin, Wilson & Kozicki, PLLC
WY	CASPER	Lenhart, Mason & Associates, LLC
WY	CASPER	Lovelett Skogen & Associates

AICPA – GAQC List by State as of November 2, 2009

<b><u>State</u></b>	<b><u>City</u></b>	<b><u>Firm Name</u></b>
WY	CHEYENNE	McGee, Hearne & Paiz, LLP
WY	GILLETTE	Shuck, Bennett & Weber
WY	LANDER	McKee, Marburger & Fagnant, PC
WY	LARAMIE	Mader, Tschacher, Peterson & Co., LLC
WV	MORGANTOWN	Smith and Associates CPA's & Consultants PLLC
WY	THERMOPOLIS	Koerwitz, Michel, Wright & Associates, P.C.
WY	WHEELING	S. R. Snodgrass A.C.
WY	WORLAND	Stine, Heiser, Buss and Assoc., P.C.