AICPA

Employee Benefit Plan
Audit Quality Center

EBPAQC List by State as of November 4, 2026

State	City	Firm
AK	Anchorage	Altman, Rogers & Co.
AK	Anchorage	Porter & Allison, Inc.
AK	Anchorage	Swalling & Associates, P.C.
AK	Anchorage	The Brandon Skinner Group, P.C.
AK	Anchorage	Thomas, Head & Greisen, A. P. C.
AK	Juneau	Elgee Rehfeld, LLC
AL	Andalusia	Rabren, Odom, Pierce & Hayes, P.C.
AL	Birmingham	Banks, Finley, White & Co.
AL	Birmingham	BMSS, LLC
AL	Birmingham	Borland Benefield, P.C.
AL	Birmingham	Coker and Company LLC
AL	Birmingham	DiPiazza LaRocca Heeter & Co., LLC
AL	Birmingham	Horton, Lee, Burnett, Peacock, Cleveland & Grainger, PC
AL	Birmingham	Jones & Kirkpatrick, P. C.
AL	Birmingham	Kassouf & Co Inc
AL	Birmingham	The Highlands Accounting Group Inc
AL	Birmingham	Till, Hester, Eyer & Brown, P.C.
AL	Birmingham	Warren Averett, LLC
AL	Decatur	Wear, Howell, Strickland Quinn & Law, LLC
AL	Dothan	McDaniel & Associates, P.C.
AL	Enterprise	Brunson, Wilkerson, Bowden & Associates, P.C.
AL	Hoover	Black & Pinckard, LLC
AL	Hoover	Kellum, Wilson & Associates, P.C.
AL	Huntsville	Hill, Fogg & Associates, P.C.
AL	Huntsville	MDA Professional Group, P.C.
AL	Mobile	Ceresa Frenkel PC
AL	Mobile	Graham Yaden, PC
AL	Mobile	Kalifeh, Bedsole & Company, PC
AL	Mobile	Smith Dukes & Buckalew LLP
AL	Mobile	Wilkins Miller, LLC

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AL	Montgomery	Aldridge Borden & Company PC
AL	Montgomery	Jackson Thornton & Co., P. C.
AL	Red Bay	The Sparks CPA Firm PC
AL	Tuscaloosa	Way, Ray, Shelton & Co., P.C.
AR	Batesville	Welch, Couch & Company, PA
AR	Fort Smith	Przybysz & Associates, CPAs, P.C.
AR	Hot Springs	Ellis & Moore, PLLC
AR	Jonesboro	Goad & Company, PLLC
AR	Little Rock	Erwin & Company
AR	Little Rock	Frost, PLLC
AR	Little Rock	Landmark PLC, Certified Public Accountants
AR	Little Rock	HCJ CPAs & Advisors, PLLC
AR	Little Rock	Little, Shaneyfelt, Marshall & Co.
AR	Little Rock	The Rasco Winter Thomas Group
AR	North Little Rock	Bell & Company, P. A.
AR	Russellville	Shoptaw, Labahn & Company, P. A.
AR	Springdale	Pierce Firm, PLLC
AR	Springdale	S. F. Fiser & Company, P. A.
AZ	Chandler	Wallace, Plese + Dreher, LLP
AZ	Mesa	Kevin D Smith CPA PLLC
AZ	Phoenix	Evers Robinson Ltd
AZ	Phoenix	Metz CPA PLLC
AZ	Phoenix	Schumann, Adriano & Company, PLLC
AZ	Scotsdale	Fester & Chapman, PLLC
AZ	Scottsdale	Kathleen A Carolin CPA PC
AZ	Tempe	Kimberlin Company, PLLC
AZ	Tempe	Mansperger, Patterson, & Mc Mullin
AZ	Tucson	BeachFleischman PLLC
AZ	Tucson	Heinfeld, Meech & Co., P.C.
AZ	Tucson	Keegan, Linscott & Associates, P. C.
AZ	Tucson	Ludwig Klewer & Rudner PLLC

EBPAQC List by State as of November 4, 2026

AZ	Tucson	R&A CPAs PLLC
AZ	Tucson	Roberts Group CPAs
CA	Alhambra	Kall Accountancy Corporation
CA	Anaheim	Frazer, LLP
CA	Anaheim Hills	Lynn Janzen CPA
CA	Bakersfield	Barbich Hooper King Dill Hoffman, LLP
CA	Bakersfield	Brown Armstrong Accountancy Corporation
CA	Bakersfield	Daniells Phillips Vaughan & Bock
CA	Brea	Miller Giangrande LLP CPAs and Advisors
CA	Brea	LSL, LLP
CA	Burbank	Turner Warren Hwang & Conrad A. C.
CA	Burbank	Whitehorse & Company CPA, A Professional Corporation
CA	Campbell	Audit and Tax Solutions, CPAs, Inc.
CA	Carlsbad	Aldrich CPAs + Advisors LLP
CA	Cerritos	Chugh CPAs, LLP
CA	Chico	Kcoe Isom, LLP
CA	Chino Hills	David L. Buck, CPA
CA	City of Industry	Tina T. Chiang Accountancy Corporation
CA	Clovis	Baerg & Associates Certified Public Accountants, LLP
CA	Covina	Rogers, Clem & Company
CA	El Segundo	Lawrence R. Mitchell & Co., CPAs APC
CA	Emeryville	OBFM Accountants, Inc.
CA	Encino	Clumeck, Stern, Schenkelberg and Getzoff
CA	Encino	Foumberg, Juneja, Rocher & Co., P.C.
CA	Encino	Grigorian & Associates, Inc.
CA	Encino	Rose, Snyder & Jacobs LLP
CA	Escondido	Covell, Jani & Pasch LLP
CA	Escondido	Meihaus CPA, PC
CA	Folsom	Lee CPA Audit Group
CA	Foster City	Ineich & Company, LLP
CA	Fremont	Harrison Accounting Group, Inc

EBPAQC List by State as of November 4, 2026

CA	Fresno	Bean Hunt Harris & Company
CA	Fresno	Boos & Associates, A Professional Corporation
CA	Fresno	Dedekian, George, Small & Markarian Accountancy Corporation
CA	Fresno	DeMera DeMera Cameron LLP
CA	Fresno	DGM LLP
CA	Fresno	Finch, Rowland & Shoopman, LLP
CA	Fresno	Hills, Renaut, Homen & Hughes, Accountancy Corporation
CA	Fresno	Moore Grider and Company LLP
CA	Glendale	Beeson, Hoffman & Siddall, Inc.
CA	Glendale	Dougherty & Company
CA	Glendale	Egan CPAs LP
CA	Glendale	Hutchinson and Bloodgood, LLP
CA	Grass Valley	McSweeney & Associates, APC
CA	Irvine	JLK Rosenberger, LLP
CA	Irvine	Kieckhafer Schiffer LLP
CA	Irvine	Redwitz, Inc.
CA	Irvine	RJI Ramirez Jimenez International CPA's
CA	Irvine	SingerLewak LLP
CA	Irvine	The Pun Group, LLP
CA	Irvine	Wertz & Company, LLP
CA	Irvine	Wright Ford Young & Co.
CA	Kentfield	Marilee Lau CPA
CA	La Jolla	Lavine, Lofgren, Morris & Engelberg, LLP
CA	La Quinta	Coachella Valley Accounting and Auditing
CA	Lake Forest	Almich & Associates
CA	Lakewood	Pollaro & Associates
CA	Larkspur	Perotti & Carrade
CA	Larkspur	WMB2, LLP
CA	Long Beach	Windes, Inc.
CA	Los Angeles	Fineman West & Co LLP
CA	Los Angeles	Gargir Financial Services

EBPAQC List by State as of November 4, 2026

CA	Los Angeles	Green Hasson & Janks LLP
CA	Los Angeles	Rivera, Jamjian & Associates, LLP
CA	Los Angeles	Sabocor & Co., LLP
CA	Los Angeles	Vasquez & Company, LLP
CA	Los Angeles	WDC & Associates, LLP
CA	Los Angeles	Weinberg & Company, P.A.
CA	Modesto	Atherton & Associates, LLP
CA	Modesto	Grimbleby Coleman Advisors & Accountants
CA	Modesto	Priest Amistadi
CA	Murrieta	Wong Johnson & Associates APC
CA	Newport Beach	Bayardo Accounting and Consulting, PC
CA	Newport Beach	DBBMcKennon
CA	Newport Beach	Stephens, Reidinger & Beller LLP
CA	North Hollywood	Miller Kaplan Arase LLP
CA	Oakland	Williams, Adley & Company - CA, LLP
CA	Ontario	GYL LLP
CA	Orange	Talley, LLP
CA	Orange	Walker & Associates
CA	Palo Alto	Frank, Rimerman & Co. LLP
CA	Pasadena	Harrington Group, CPAs, LLP
CA	Pasadena	Lucas Horsfall Murphy & Pindroh LLP
CA	Pasadena	Maginnis, Knechtel & McIntyre LLP
CA	Pleasant Hill	Cathedral CPAs and Advisors, LLP
CA	Pleasanton	Sensiba LLP
CA	Ramona	JRM Accountancy Corp
CA	Rancho Cucamonga	Swenson Accountancy Corporation
CA	Redding	D. H. Scott & Co, LLP
CA	Redlands	Soren McAdam LLP
CA	Redlands	Spafford & Landry, Inc.
CA	Riverside	C. DART CPA
CA	Riverside	Roorda, Piquet & Bessee, Inc (RP&B CPAs)

EBPAQC List by State as of November 4, 2026

CA	Riverside	Younger & Company CPAs
CA	Rosemead	Thong, Yu, Wong & Lee, LLP
CA	Roseville	Boden, Klein & Sneesby, A Professional Corporation
CA	Roseville	Campbell Taylor Washburn
CA	Roseville	Michael S. Hawes and Associates
CA	Roseville	Nicholson & Olson
CA	Sacramento	BFBA, LLP
CA	Sacramento	Gilbert CPAs
CA	Sacramento	Grant Bennett Associates, A.P.C.
CA	Sacramento	John Waddell & Co., CPAs, APC
CA	Sacramento	Macias, Gini & O'Connell LLP
CA	Sacramento	MUN CPAs, LLP
CA	Sacramento	Patrick Buzarellos Kendrick LLP
CA	Sacramento	Pomares & Co., LLP
CA	Sacramento	Schwartz Platz & Associates
CA	San Bernardino	Rogers, Anderson, Malody & Scott, LLP
CA	San Bernardino	Wilson Ivanova Certified Public Accountants
CA	San Diego	Duffy Kruspodin LLP
CA	San Diego	Harshwal & Company LLP
CA	San Diego	Hochman Torres LLP
CA	San Diego	JGD & Associates, LLP
CA	San Diego	Leaf and Cole LLP
CA	San Diego	LevitZacks CPAs, LLP
CA	San Diego	Matranga & Company, An Accountancy Corporation
CA	San Diego	PKF San Diego, LLP
CA	San Diego	Wang Accountancy Corp.
CA	San Diego	West, Rhode & Roberts
CA	San Diego	Weworski & Associates
CA	San Diego	Wilson & Associates CPAs
CA	San Francisco	BPM LLP
CA	San Francisco	Chek Tan and Company, LLP

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CA	San Francisco	Lindquist, von Husen & Joyce LLP
CA	San Francisco	Ling & Bouman CPA's, LLP
CA	San Francisco	Mah & Associates, LLP
CA	San Francisco	Navolio & Tallman LLP
CA	San Francisco	Novogradac & Company LLP
CA	San Francisco	Scrubbed. Net LLC
CA	San Francisco	SD Mayer & Associates, LLP
CA	San Jose	Abbott, Stringham & Lynch
CA	San Jose	Crawford Pimentel Corporation
CA	San Jose	Hood & Strong LLP
CA	San Jose	Johanson & Yau, A.C.
CA	San Jose	Petrinovich Pugh & Company, LLP
CA	San Jose	Robert Lee & Associates, LLP
CA	San Jose	Silicon Valley Accountancy Corporation
CA	San Jose	Yulishana, Inc.
CA	San Luis Abispo	Caliber Audit & Attest, LLP
CA	San Mateo	Gilmore & Associates LLP
CA	San Mateo	WuHoover & Co. LLP
CA	San Rafael	Greengrowth CPAs
CA	San Ramon	Armanino LLP
CA	Santa Ana	Gelman, LLP
CA	Santa Ana	John R. Fries PC
CA	Santa Barbara	McGowan Guntermann
CA	Santa Barbara	Nasif, Hicks, Harris & Co., LLP
CA	Santa Clara	Naresh Arora & Gulrajani, CPAs, LLP
CA	Santa Rosa	Dal Poggetto and Company LLP
CA	Sausalito	Elsener and Elsener, LLP
CA	Stevenson Ranch	Stern, Kory, Sreden & Morgan
CA	Stockton	Bowman & Company, LLP
CA	Stockton	Iacopi, Lenz & Company, A. C.
CA	Stockton	Schwartz, Giannini, Lantsberger & Adamson, A. C.

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CA	Torrance	Servatius, O'Brien & Fong, LLP
CA	Trabuco Canyon	Adelle Torres
CA	Turlock	Hillberg & Co.
CA	Valencia	Farber Hass Hurley LLP
CA	Valencia	Hedman Partners LLP
CA	Valencia	Henningfield & Associates, Inc.
CA	Valencia	KKAJ, LLP
CA	Visalia	M. Green and Company LLP
CA	Walnut Creek	BHLF LLP
CA	Walnut Creek	Comyns, Smith, McCleary & Deaver, LLP
CA	Walnut Creek	Ernst Wintter & Associates LLP
CA	Walnut Creek	Johnston, Gremaux & Rossi, LLP
CA	Walnut Creek	Lantan & Associates, An Accountancy Corporation
CA	Walnut Creek	TYS, LLP
CA	WestLake Village	Holthouse Carlin & Van Trigt, LLP
CA	Woodland Hills	Frith-Smith & Archibald, LLP
CA	Woodland Hills	Grobstein Teeple LLP
CA	Woodland Hills	Pension Assurance LLP
CA	Woodland Hills	Randy Vegting, CPA, MST, An Accountancy Corporation
CO	Boulder	Brock and Company, CPAs, P. C.
CO	Boulder	Kurtz Fargo LLP
CO	Broomfield	Needles & Associates, LLC
CO	Colorado Springs	Atlas CPAs & Advisors PLLC
CO	Colorado Springs	BiggsKofford, P.C.
CO	Colorado Springs	McMillen & Company, PLLC
CO	Colorado Springs	SSA, P.C.
CO	Colorado Springs	Stockman Kast Ryan & Co LLP
CO	Denver	DJJCPA, LLC
CO	Denver	Fortner, Bayens, Levkulich & Garrison, P.C.
CO	Denver	Hughes & Company, LLC
CO	Denver	Kundinger, Corder & Montoya, P.C.

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CO	Denver	Ryan, Gunsauls & O'Donnell, LLC
CO	Englewood	RM Advisory LLC
CO	Evergreen	Jones Mertsching CPAs, PC
CO	Fort Collins	Soukup, Bush & Associates, P.C.
CO	Greeley	Anderson & Whitney, P.C.
CO	Greenwood Village	JDS Professional Group, CPA's, Consultants & Advisors
CO	Greenwood Village	Watson Coon Ryan, LLC
CO	Lamar	rfarmer, llc
CO	Littleton	Roger C. Kline CPA PLLC
CO	Littleton	Whipple Wood CPA's P. C.
CO	Louisville	K Financial
CO	Wheat Ridge	Martillaro Raub and Associates
CO	Woodland Park	Kurtis Smith, LLC
CT	Branford	Bailey Scarano LLC
CT	Danbury	Fiorita, Kornhaas & Company, P.C.
CT	Darien	William H. Parr & Co. LLP
CT	Farmington	Bobrow & Company, P.C.
CT	Glastonbury	Fiondella Milone & LaSaracina LLP
CT	Glastonbury	Mahoney Sabol & Co., LLP
CT	Groton	Hoyt, Filippetti & Malaghan, LLC
CT	Hartford	Whittlesey
CT	Middletown	Guilmartin, DiPiro & Sokolowski, LLC
CT	North Haven	Beers, Hamerman, Cohen & Burger, P.C.
CT	New Haven	Simione Macca & Larrow, LLP
CT	Newtown	Nanavaty, Davenport, Studley & White, LLP
CT	North Haven	Seward and Monde
CT	North Haven	Visconti Pittala & Associates LLC
CT	Old Saybrook	Wollacklewitz, LLC
CT	Ridgefield	Reynolds & Rowella, LLP
CT	Rocky Hill	Harvey & Horowitz, P. C.
CT	Shelton	Accavallo & Company LLC

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CT	Shelton	Apicella, Testa & Company, P.C.
CT	Shelton	The Innovative CPA Group, LLC
CT	Shelton	Venman & Co LLC
CT	Shelton	Walsh & Dickinson
CT	Southport	Capossela, Cohen, LLC
CT	Vernon	PCLB CPAs, LLC
CT	West Hartford	Gitlin & Company, LLC
CT	Wethersfield	Hallisey & D'Agostino
CT	Windsor Locks	Donovan² CPAs, LLC
CT	Woodbridge	Bailey, Moore, Glazer, Schaefer & Proto, LLP
CT	Woodbridge	S. M. Esposito & Company, P. C.
CT	Woodbridge	Teplitzky & Company, P. C.
DC	Washington	Bert Smith & Co.
DE	Dover	AT and F International, Incorporate
DE	Dover	Faw, Casson & Co., LLP
DE	Newark	Santora CPA Group
DE	Newark	Whisman, Giordano & Associates, LLC
DE	Wilmington	Barbacane, Thornton & Company LLP
DE	Wilmington	Belfint, Lyons & Shuman, P. A.
DE	Wilmington	Gunnip & Company LLP
DE	Wilmington	Horty & Horty, P. A.
DE	Wilmington	Wheeler, Wolfenden & Dwares, PA
FL	Altamonte Springs	Glickstein, Laval, Carris, P.A.
FL	Boca Raton	Gerstle, Rosen & Goldenberg, P.A.
FL	Boca Raton	Leonardo & Company
FL	Bradenton	CS&L CPAs, P.A.
FL	Bradenton	Walters and Associates, CPAs
FL	Coconut Creek	Parks & Company, LLC
FL	Coconut Grove	Kaufman, Rossin & Co.
FL	Coral Gables	Abitos, PLLC
FL	Coral Gables	Garcia Santa Maria De Armas Trujillo, PLLC

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FL	Coral Gables	HLB Gravier, LLP
FL	Coral Gables	Julian J. Rodriguez P. A.
FL	Coral Gables	LaPadula, Carlson + Co.
FL	Coral Gables	Perez-Abreu, Aguerrebere, Sueiro & Torres P.L.
FL	Coral Gables	Verdeja & Alvarez LLP
FL	Coral Gables	Zomma Group, LLP
FL	Davie	Anthony Brunson PA
FL	Fleming Island	Coleman and Associates, CPA Firm
FL	Fort Lauderdale	Carroll & Cook, CPA's
FL	Fort Lauderdale	LerroSarbey, PLLC
FL	Fort Myers	HSC/Tuscan & Company PA
FL	Fort Pierce	DiBartolomeo, McBee, Hartley & Barnes, PA
FL	Gainesville	James Moore & Co., P.L.
FL	Gainesville	Purvis, Gray and Company
FL	Hollywood	Brunt Matz Group, P.A., CPAs
FL	Hollywood	S. Davis & Associates, PA
FL	Hollywood	Thomas & Company, CPA, P.A.
FL	Hypoluxo	Martinelli & Company, LLC
FL	Jacksonville	Bishop and Draper
FL	Jacksonville	Cornelius, Schou & Leone, LLC
FL	Jacksonville	Ennis, Pellum & Associates, P.A.
FL	Jacksonville	Howard & Company, CPAs, PA
FL	Jacksonville	Patrick & Raines, LLC
FL	Jacksonville	Ralston & Company, P. A.
FL	Jacksonville	Simonic CPAs, Inc.
FL	Jacksonville	Smoak, Davis & Nixon LLP
FL	Lake Wales	Bunting, Tripp & Ingley LLP
FL	Lakeland	Ramos & Floyd CPAs PLLC
FL	Miami	Arty, Cohn & Feuer, LC
FL	Miami	Fierman PLLC
FL	Miami	Gerson, Preston, Klein, Lips, Eisenberg & Gelber, P.A.

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FL	Miami	KSDT CPA LLP
FL	Miami	Haller Robbins Epelbaum Misiunas LLC
FL	Miami	Rosaline Mendoza, CPA, PA
FL	Milton	Robert M Stefancik CPA
FL	Naples	DGPerry PLLC
FL	Naples	Phillips Feldman Group, P.A.
FL	Ocala	Duggan, Joiner & Company
FL	Oldsmar	PDR CPAs + Advisors
FL	Orlando	Batts Morrison Wales & Lee, P.A.
FL	Orlando	GellerRagans
FL	Orlando	Hoskins Quiros Patel & Loid CPA LLC
FL	Orlando	McDirmit Davis, LLC
FL	Pembroke Pines	BAS Partners LLC
FL	Pensacola	Saltmarsh CPAs, Inc.
FL	Plantation	Bellows Associates, PA
FL	Pompano Beach	Ahearn, Jasco + Company, P.A.
FL	Ponte Vedra Beach	Pivot CPAs
FL	Sanford	Greene, Dycus & Co., P. A.
FL	Santa Rosa Beach	Martin Brothers 850 LLC
FL	Sarasota	Kerkering, Barberio & Co.
FL	Sunrise	Steven D. Eisenberg CPA P. A.
FL	Tallahassee	Hallowell 401(k) Assurance, LLC
FL	Tallahassee	Thomas Howell Ferguson P.A.
FL	Tallahassee	Thomson, Brock, Luger & Company, PLC
FL	Tampa	1Source Assurance LLC
FL	Tampa	Accell CPA & Associates, P.A.
FL	Tampa	Assurance Dimensions Inc.
FL	Tampa	Dearolf & Mereness LLP
FL	Tampa	Ferlita, Walsh, Gonzalez & Rodriguez, P.A.
FL	Tampa	Hacker, Johnson & Smith, P.A.
FL	Tampa	LaPlant & Rainey, CPA PA

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FL	Tampa	Prida Guida & Perez P.A.
FL	Tampa	Rivero, Gordimer & Company, P.A.
FL	Tampa	Solakian & Company LLC
FL	Vero Beach	Jacoby and Handley, PLLC
FL	West Palm Beach	Evelyn F. Parkes CPA, P.A.
FL	West Palm Beach	Holyfield & Thomas, LLC
FL	West Palm Beach	Jacobs & Company LLP
FL	West Palm Beach	Mark Escoffery P. A.
FL	West Palm Beach	Templeton & Company, LLP
FL	Weston	DSR CPA and Consultants LLC
FL	Winter Park	BKHM, P.A.
FL	Winter Park	Moss, Krusick & Associates LLC
GA	Albany	Draffin & Tucker
GA	Alpharetta	Long & Associates, LLC
GA	Atlanta	Bennett Thrasher LLP
GA	Atlanta	Bridges & Dunn-Rankin, LLP
GA	Atlanta	Brooks, Cook & Associates, LLC
GA	Atlanta	Carr, Riggs & Ingram, LLC
GA	Atlanta	David B. Floyd CPA, PC
GA	Atlanta	EC Barrett, LLC
GA	Atlanta	Frazier & Deeter, LLC
GA	Atlanta	HLB Gross Collins, PC
GA	Atlanta	Jones and Kolb
GA	Atlanta	Kelley Sammons Armstrong Toole & Ellison, LLP
GA	Atlanta	KNAV CPA LLP
GA	Atlanta	Mauldin & Jenkins, LLC
GA	Atlanta	MJCO, LLC, DBA Marshall, Jones
GA	Atlanta	Moore Colson & Company, P.C.
GA	Atlanta	Ross Lane & Company, LLC
GA	Atlanta	Smith & Howard, P. C.
GA	Atlanta	Smith, Adcock and Company LLP

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GA	Atlanta	Vann Whipple Milligan, P.C.
GA	Atlanta	Williams Benator & Libby, LLP
GA	Atlanta	Windham Brannon, LLC
GA	Augusta	Elliott Davis, LLC
GA	Augusta	Serotta, Maddocks, Evans & Co CPAs
GA	Buford	Forrestall CPAs, LLC
GA	Calhoun	Charles A. Hall, P.C.
GA	Cataula	Cedar Hill CPA's and Advisors
GA	Columbus	Dougherty McKinnon & Luby, LLC
GA	Columbus	Robinson Grimes & Company PC
GA	Conyers	J. A. Johnson & Co., P. C.
GA	Dalton	Estes & Walcott
GA	Decatur	Clausell & Associates, P.C.
GA	Douglas	Clements, Purvis and Stewart, P.C.
GA	Dublin	Nichols, Cauley & Associates, LLC
GA	Duluth	Rhodes Young Black & Duncan
GA	Duluth	Wilson Lewis Attestation Services, LLP
GA	Evans	Anderson, Adkins & Crawford, CPAs, PC
GA	Gainesville	Bates, Carter & Co., LLP
GA	Gainesville	Rushton LLC
GA	Grovetown	Bridge CPA Firm
GA	Hartwell	Burch, Crooms & Company LLP
GA	Macon	Howard, Moore & McDuffie, P.C.
GA	Macon	McNair, McLemore, Middlebrooks & Co., LLC
GA	Manchester	AJK, LLC
GA	Marietta	Brown & Associates, P. C.
GA	Morrow	Fulton & Kozak LLC
GA	Savannah	Dabbs Hickman Hill & Cannon L.L.P.
GA	Savannah	Holland, Bromley, Barnhill & Brett, LLP
GA	Savannah	Symphona LLP
GA	Stockbridge	RESJ, PC

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GA	Suwanee	Mersereau, Lazenby & Rockas, LLC
GA	Thomasville	Lanigan & Associates, P.C.
HI	Honolulu	Accuity LLP
HI	Honolulu	CW Associates, CPAs
HI	Honolulu	KMH LLP
HI	Honolulu	MC Group Hawaii, Inc.
HI	Honolulu	McEnerney, Shimabukuro, Okazaki & Fujita, CPAs, AAC
HI	Honolulu	N&K CPAs, Inc.
HI	Honolulu	Verity Certified Public Accountants
IA	Boone	Houston & Seeman, P.C.
IA	Cedar Rapids	BGHN Associates, P.C.
IA	Charles City	Gardiner + Company
IA	Clear Lake	Potter & Brant, P. L. C.
IA	Decorah	Hacker, Nelson & Co., P. C.
IA	Dubuque	BAC CPA, LLC
IA	Dubuque	Honkamp, P.C.
IA	Dubuque	O'Connor, Brooks & Co., P. C.
IA	Fort Dodge	TrustPoint, LLP
IA	Hiawatha	Dahm, Knapp & Associates, PC
IA	Humboldt	T. P. Anderson Company PC
IA	Le Mars	Kroese & Kroese, P. C.
IA	West Des Moines	Forge Financial and Management Consulting
IA	Ottumwa	Anderson, Larkin & Co. P. C
IA	Sioux City	Delperdang, Schuh & Co., P. C.
IA	Spencer	Winther, Stave & Co., LLP
IA	Urbandale	Ryun, Givens & Company, P.C.
IA	Waterloo	Hogan-Hansen, P. C.
IA	West Des Moines	Denman CPA LLP
IA	West Des Moines	Martens and Company, CPA, LLP
IA	West Des Moines	Meriwether, Wilson and Company, PLLC
IA	West Des Moines	MHCS P.C.

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IA	West Point	Ann M Menke, CPA PC dba Menke & Company
ID	Boise	Grow Rasmussen LLP
ID	Boise	Leavitt, Christensen & Co., PLLC
ID	Burley	Poulsen VanLeuven & Catmull PA
ID	Lewiston	Presnell, Gage, Accounting & Consulting
ID	Meridian	Sorren CPAs, P.C.
ID	Moscow	Hayden Ross, PLLC
ID	Pocatello	Cooper Norman
ID	Pocatello	Deaton & Company, Chartered
ID	Post Falls	SHL CPAs PLLC dba Alpine Summit CPAs
IL	Bannockburn	FGMK, LLC
IL	Belleville	Scheffel & Company, P. C. d/b/a/ Scheffel Boyle
IL	Bloomington	Striegel, Knobloch & Co LLC
IL	Bloomington	Woodward & Associates, Inc
IL	Burr Ridge	Mrjenovich & Bertucci, Ltd.
IL	Champaign	MH CPA PLLC
IL	Chicago	Bronswick Benjamin P.C.
IL	Chicago	Deloitte & Touche LLP
IL	Chicago	J. S. Richter Ltd
IL	Chicago	Jeffrey W. Krol & Associates, Ltd
IL	Chicago	Legacy Professionals LLP
IL	Chicago	Lopez & Co., CPAs Ltd
IL	Chicago	Oath CPAs PLLC
IL	Chicago	Prado & Renteria CPAs, Prof. Corp.
IL	Chicago	Topel Forman L.L.C.
IL	Chicago	WSDD CPAs, Ltd.
IL	Countryside	Peter Shannon & Co.
IL	Darien	Ezzy & Associates, LLC
IL	Decatur	MCK CPAs & Advisors
IL	Deerfield	CJBS, LLC
IL	Deerfield	Mann, Weitz & Associates, LLC

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IL	Deerfield	Miller, Cooper & Co., Ltd.
IL	Deerfield	Warady & Davis LLP
IL	Des Plaines	Grieco & Adelman LLC
IL	Downers Grove	Kolnicki, Peterson, Wirth, L.L.C.
IL	Elk Grove Village	Porte Brown LLC
IL	Evanston	MacNell Accounting & Consulting, LLP
IL	Frankfort	Cygan Hayes Ltd.
IL	Frankfort	DeMarco Sciaccotta Wilkens & Dunleavy LLP
IL	Frankfort	Eifel Advisory Corp dba Eifel Rambo Advisory Group, Ltd
IL	Glenview	Weiss & Company, LLP
IL	Hoffman Estates	McCullough, Rossi & Co., Ltd
IL	Itasca	CDH CPA PLLC
IL	Joliet	Wermer, Rogers, Doran & Ruzon LLC
IL	Lake Forest	Pasquesi Sheppard LLC
IL	Lincolnshire	Mowery & Schoenfeld LLC
IL	Lombard	Johnson, Peterek & Howse LLC
IL	Marengo	Bridge CPA PLLC d/b/a Bridge CPA
IL	Mattoon	Doehring, Winders & Co. LLP
IL	Mattoon	West & Company, LLC
IL	Mokena	O'Neill & Gaspardo, LLC
IL	Naperville	Ayotte Decker LLC
IL	Naperville	DHJJ
IL	Naperville	Sikich CPA LLC
IL	Niles	Callero & Callero LLP
IL	Niles	Carlo M Valeroso CPA
IL	Northbrook	Arthur S. Gunn, Ltd.
IL	Northbrook	ECS Financial Services, Inc.
IL	Northbrook	Lipschultz, Levin & Gray, L. L. C.
IL	Northfield	Graff Ballauer & Blanski P.C.
IL	Oak Brook	Pagliuco Opalacz & Associates, PC
IL	Oak Brook	Selden Fox, Ltd.

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IL	Oak Park	Sassetti LLC
IL	Oakbrook Terrace	Cray, Kaiser Ltd.
IL	Oakbrook Terrace	Grant Thornton LLP
IL	Palos	Klesman & Company, P. C.
IL	Palos Heights	Adducci Vega Financial Group PLLC
IL	Park Ridge	PNJK Partners LLP
IL	Peoria	Gordon Stockman & Waugh P.C.
IL	Peoria	Romolo & Associates
IL	Quincy	Gray Hunter Stenn LLP
IL	Rockford	Benning Group, LLC
IL	Saint Charles	Cassell Plan Audits, P.C.
IL	Schaumburg	R. J. Augustine and Associates Ltd.
IL	Springfield	Capital Accounting & Audit, LLC
IL	Springfield	Eck, Schafer & Punke, LLP
IL	Springfield	Noren, Nordling and Associates LLC
IL	Warrenville	Dugan and Lopatka, CPAs, PC
IL	West Dundee	Eric J. Fernandez & Co.
IL	Wheaton	Mathieson, Moyski, Austin & Co., LLP
IN	Avon	Donovan PC dba Donovan CPAs and Advisors
IN	Bedford	Turpen & Deckard LLC
IN	Carmel	Blue & Co., LLC
IN	Elkhart	Kruggel, Lawton & Company LLC
IN	Evansville	Harding Shymanski & Company PSC
IN	Evansville	Riney, Hancock CPAs PSC
IN	Evansville	Weinzapfel & Co., LLC
IN	Fishers	Long & Associates, P.C.
IN	Fort Wayne	Baden, Gage & Schroeder, LLC
IN	Fort Wayne	Dulin, Ward & DeWald, Inc.
IN	Fort Wayne	Haines, Isenbarger & Skiba, LLC
IN	Fort Wayne	Summit CPA Group, LLC
IN	Greenfield	Kemper CPA Group LLP

EBPAQC List by State as of November 4, 2026

IN	Greenwood	Capin Crouse, LLC
IN	Indianapolis	Agresta, Storms & O'Leary, PC
IN	Indianapolis	BGBC Partners, LLP
IN	Indianapolis	Comer, Nowling & Associates, P.C.
IN	Indianapolis	Katz Sapper & Miller LLP
IN	Indianapolis	L.M. Henderson & Company, LLP
IN	Indianapolis	RJ PIle, LLC d/b/a Pile CPAs
IN	Indianapolis	Sponsel CPA Group, LLC
IN	Jasper	Krueger & Associates, CPAs, LLC
IN	La Porte	Schmitt & Kaylor
IN	Lafayette	Girardot, Strauch & Co., P. C.
IN	Lafayette	Huth Thompson LLP
IN	Memphis	Pooler CPA Group, LLC
IN	Merrillville	Swartz, Retson & Co., P. C.
IN	Muncie	Whitinger & Company L L C
IN	Munster	McMahon & Associates CPA, P.C.
IN	New Albany	Monroe Shine & Co., Inc.
IN	Schererville	Midcoast Advisors, LLC
IN	South Bend	Crowe LLP
IN	South Bend	DWC-CPA, LLC
IN	Terre Haute	Sackrider & Company, Inc.
IN	Warsaw	Dahms & Yarian, Inc.
KS	Chanute	Jarred, Gilmore & Phillips, P.A., CPAs
KS	Eureka	Colangelo & Taber, P.A.
KS	Great Bend	AdamsBrown, LLC
KS	Leawood	Meara Welch Browne, PC
KS	Lenexa	Acord Cox & Scott, LLC
KS	Manhattan	Varney & Associates CPA's, LLC
KS	McPherson	Swindoll, Janzen, Hawk & Loyd LLC
KS	Olathe	J. Tenbrink & Associates
KS	Ottawa	Agler & Gaeddert, Chartered

EBPAQC List by State as of November 4, 2026

KS	Overland Park	Hutchins & Haake, LLC
KS	Overland Park	Keller & Owens, LLC
KS	Overland Park	MarksNelson LLC
KS	Overland Park	Pickett, Chaney & McMullen LLP
KS	Overland Park	RubinBrown LLP
KS	Topeka	BT & Co., P.A.
KS	Topeka	SSC CPAs, P.A.
KS	Topeka	Wendling Noe Nelson & Johnson LLC
KS	Wichita	Allen, Gibbs & Houlik, L.C.
KS	Wichita	Koch Siedhoff Hand & Dunn, LLP
KS	Wichita	Lucke & Associates, CPA's, L.C.
KS	Wichita	Morrow & Co. LLC
KS	Wichita	Regier Carr & Monroe, LLP, CPAs
KY	Ashland	Kelley Galloway Smith Goolsby, PSC
KY	Bowling Green	Kirby & Moore, LLP
KY	Bowling Green	Shelton CPAs, LLP
KY	Covington	Munninghoff, Lange & Company
KY	Fort Wright	Rudler, PSC
KY	Hopkinsville	DGA, PSC
KY	Lexington	Besten & Dieruf, PLLC
KY	Lexington	Breeding, Henderson & Hord PLLC
KY	Lexington	Dean Dorton Allen Ford PLLC
KY	Lexington	Frank N Hestand CPA PSC
KY	Lexington	RFH, PLLC
KY	London	Cloyd & Associates, PSC
KY	Louisville	Bowden & Wood
KY	Louisville	Deming, Malone, Livesay & Ostroff, PSC
KY	Louisville	Jones, Nale & Mattingly PLC
KY	Louisville	Louis T. Roth & Co PLLC
KY	Louisville	Mather & Co. CPAs, LLC
KY	Louisville	MCM CPAs & Advisors LLP

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KY	Louisville	William S. Wetterer & Co. PSC
KY	Mayfield	Reed & Co. of Mayfield, PSC
KY	Mount Sterling	The FKW Group PLLC
KY	Paducah	Williams, Williams & Lentz LLP
KY	Richmond	Baldwin CPAs, PLLC
LA	Alexandria	Rozier, McKay & Willis
LA	Baton Rouge	Daigrepont & Brian
LA	Baton Rouge	Ehricht & Associates, LLC
LA	Baton Rouge	Hannis T. Bourgeois LLP
LA	Baton Rouge	Silvio, Walker & Associates, LLP
LA	Benton	Warren & Bell CPAs, LLC
LA	Eunice	Darnall, Sikes & Frederick (A Corporation of Certified Public Accountants)
LA	Lafayette	Arsement Redd Gardner Benoit, LLC
LA	Lafayette	Kolder, Slaven & Company, LLC
LA	Lafayette	Thibodaux Hebert Deshotels Leblanc, LLC
LA	Lafayette	Wright Moore DeHart Dupuis & Hutchinson, LLC CPAs
LA	Lake Charles	Broussard & Company, CPAs, L.L.C.
LA	Lake Charles	Langley, Williams & Co., L.L.C.
LA	Lake Charles	McElroy, Quirk & Burch, A.P.C.
LA	Lake Charles	Steven M DeRouen & Associates LLC
LA	Lake Charles	Stulb & Associates, CPAs, APAC
LA	Metairie	Bourgeois Bennett, L.L.C.
LA	Metairie	Kushner LaGraize LLC
LA	Metairie	Malcolm M. Dienes, LLC
LA	Metairie	Wegmann Dazet, A Professional Corporation
LA	New Iberia	Castaing, Hussey & Lolan, LLC
LA	New Orleans	Bruno & Tervalon, LLP, CPAs
LA	New Orleans	Duplantier, Hrapmann, Hogan & Maher, L. L. P.
LA	New Orleans	Ericksen Krentel, L.L.P.
LA	New Orleans	LeGlue & Company, CPAs, L.L.C.
LA	New Orleans	Pedelahore & Co., LLP

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LA	Rayville	Cochran, Clark & Thomason, ACCPAs
LA	Shreveport	Heard, McElroy & Vestal, LLC
LA	Shreveport	TMCE, LLP
MA	Boston	Darmody, Merlino & Co. LLP
MA	Boston	Kelly, Vitale, Raffol LLC
MA	Boston	Miller Wachman LLP
MA	Boston	Peter J. Gilman P. C.
MA	Boston	PKF JND, P.C.
MA	Boston	PricewaterhouseCoopers LLP
MA	Boston	R.A. Hall & Co., LLC
MA	Boston	Raphael and Raphael LLP
MA	Boston	WS CPAs PC
MA	Boston	Wolf & Company P C
MA	Braintree	Downey & Company L.L.P.
MA	Braintree	Leonard, Mulherin & Greene, P. C.
MA	Braintree	Sullivan and Folan CPAs
MA	Dedham	Daniel Dennis & Company LLP
MA	Dedham	Minsk Gould Tattrie & Lussier, LLP
MA	Fall River	Rodrigues, Drum & Company, LLC
MA	Hingham	Campbell, DeVasto & Associates LLP CPAs
MA	Lexington	Nardella & Taylor, LLP
MA	Longmeadow	Meyers Brothers Kalicka, PC
MA	Milton	Gerald T. Reilly & Company, CPAs, Inc.
MA	Milton	Jesson, Oslin & Associate, LLP
MA	North Andover	Ardito, Toscano & McCollum, PC
MA	North Andover	Harvey & Martin, PLLC
MA	North Andover	Manzi & Associates L.L.C.
MA	Norwell	LMHS, P.C.
MA	Norwood	King McNamara Moriarty LLP
MA	Norwood	QRGA, LLP
MA	Osterville	Sanders, Walsh & Eaton CPA LLC

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MA	Pittsfield	Adelson & Company PC
MA	Pittsfield	Lombardi & Keegan
MA	Quincy	Clarke, Snow & Riley, LLP
MA	Salem	Ryan & Coscia, P. C.
MA	Springfield	MP P.C.
MA	Taunton	Manuel DaRosa, CPA
MA	Wakefield	CRR, LLP
MA	Wakefield	E. J. Callahan & Associates LLC
MA	Wakefield	Johnson O'Connor Feron & Carucci LLP
MA	Waltham	Newburg & Company, LLP
MA	Wellesley	Livingston & Haynes, P. C.
MA	Wellesley Hills	Peck Associates, P. C.
MA	West Springfield	Lapier, Dillon & Associates, P.C.
MA	Westborough	AAFCPAs
MA	Westborough	Stowe & Degon LLC
MA	Woburn	Worthington, Hughes & Hoar, P.C.
MA	Worcester	Bollus Lynch LLP
MA	Worcester	Goulet, Salvidio & Associates, P. C.
MA	Worcester	Greenberg, Rosenblatt, Kull & Bitsoli, P. C.
MA	Worcester	O'Connor, Maloney & Company, P. C.
MA	Worcester	Stolberg Ebbeling & Blanchette, LLP
MD	Annapolis	Alta CPA Group LLC
MD	Annapolis	HeimLantz CPA's & Advisors, LLC
MD	Annapolis	Mullen Sondberg Wimbish & Stone P. A.
MD	Baltimore	Abrams, Foster, Nole & Williams, P.A.
MD	Baltimore	Ellin & Tucker, Chartered
MD	Baltimore	Gross, Mendelsohn & Associates, P. A.
MD	Baltimore	Leonard J. Miller & Associates, Chtd.
MD	Baltimore	TMDG, LLC
MD	Bel Air	Weyrich, Cronin & Sorra LLC
MD	Bethesda	Brontide LLC

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MD	Bethesda	Calibre CPA Group PLLC
MD	Bethesda	Councilor, Buchanan and Mitchell, P. C.
MD	Bethesda	Gelman, Rosenberg & Freedman, CPAs, P. C.
MD	Bethesda	Grossberg Company LLP
MD	Bethesda	Rubino & Company, Chartered
MD	Bethesda	Ryan & Wetmore
MD	Columbia	ChapinSandstrom, LLC
MD	Columbia	Jones, Maresca & McElwaney, P. A.
MD	Ellicott City	Regan Schickner Harper LLC
MD	Frederick	Aperture Accounting & Assurance, LLC
MD	Frederick	DeLeon & Stang, CPAs and Advisors
MD	Frederick	LSWG, P.A.
MD	Gaithersburg	Bechanan & Co. LLC
MD	Glen Burnie	Clark and Anderson, P. A.
MD	Hagerstown	Albright Crumbacker Moul & Itell, LLC
MD	Hagerstown	Smith Elliott Kearns & Company LLC
MD	Laurel	Bormel, Grice & Huyett, P. A.
MD	Leonardtown	Askey, Askey & Associates, CPA, LLC
MD	North Bethesda	Snyder Cohn, PC
MD	North Potomac	Synergy Assurance Group LLC
MD	Oakland	The Rodeheaver Group, P.C.
MD	Owings Mills	Gorfine, Schiller & Gardyn, PA
MD	Owings Mills	SB & Company, LLC
MD	Rockville	Bethke CPA, LLC
MD	Rockville	E Cohen
MD	Rockville	MN Blum LLC
MD	Rockville	Rock Creek Advisors
MD	Salisbury	PKS & Company, P. A.
MD	Sparks	Grandizio, Wilkins, Little & Matthew LLP
MD	Sparks	SC&H Attest Services, P.C.
MD	Stevenson	Ira Marc Miller & Company, PA

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MD	Timonium	Fitzpatrick Leary & Szarko LLC
MD	Timonium	Katz Abosch Windesheim Gershman & Freedman PA
MD	Towson	Handwerger, Cardegna, Funkhouser & Lurman, P.A.
MD	Towson	Schiavi Wallace & Rowe PC
MD	Westminister	Benefit Audit Group, LLC
ME	Bath	William H. Brewer
ME	Caribou	Felch & Company, LLC
ME	Friendship	Carolyn A. Mayes, CPA
ME	Hampden	Haverlock Estey & Curran LLC
ME	Lewiston	Ouellette & Associates, P.A.
ME	Oakland	One River CPAs
ME	Portland	Albin, Randall & Bennett
ME	Portland	Baker Newman & Noyes LLC
ME	Portland	BDMP Assurance, LLP
ME	Portland	Lauren Corey Consulting, LLC
ME	Presque Isle	Chester M. Kearney P. A.
ME	South Berwick	Jonathan Cushman CPA, LLC
ME	South Portland	Runyon Kersteen Ouellette, P.A.
MI	Ada	Schuhardt Chamberlain & Mohr, P.C
MI	Ann Arbor	Bennett & Associates CPAs PLLC
MI	Bay City	Quast, Janke and Company, CPA's, P. C.
MI	Bay City	Weinlander Fitzhugh
MI	Bingham Farms	Polk and Associates, P.L.C
MI	Bingham Farms	Randel & Associates, PLLC
MI	Birmingham	Fenner, Melstrom & Dooling PLC
MI	Bloomfield	Jenkins, Magnus, Volk & Carroll
MI	Clinton township	Bultynck & Co., P.L.L.C.
MI	Detroit	Alan C. Young & Associates
MI	Detroit	George Johnson & Company
MI	Escanaba	Schneider, Larche, Haapala & Company
MI	Farmington Hills	Freedman & Goldberg CPAs

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MI	Flint	Lewis and Knopf PC
MI	Freeland	Retirement Plan Audit Services, LLC
MI	Grand Rapids	D. K. Weiss, Holt & Associates, PLLC
MI	Grand Rapids	Dolinka, VanNoord & Company, PLLP
MI	Grand Rapids	Helmholdt+Company LLP
MI	Grand Rapids	Hungerford Nichols
MI	Grand Rapids	Monroe, Sweeris & Tromp, PLC
MI	Grand Rapids	Vander Ploeg Bergakker & Associates
MI	Grandville	Kaptein, Dykstra & Company PC
MI	Harper Woods	Addison & Addison, P. C.
MI	Iron Mountain	Fleury, Singler & Co., P.C.
MI	Jackson	Bond & Company, P. L. C.
MI	Jackson	Boswell, Schultz, Sonnenberg & Arnett PLC
MI	Kalamazoo	Seber Tans PLC
MI	Lansing	Maner Costerisan PC
MI	Macomb	Lotito & Lazzara, P.C.
MI	Midland	McMahan, Thomson & Associates, P.C.
MI	Mount Pleasant	Boge, Wybenga & Bradley, PC
MI	Mount Pleasant	RFM Group
MI	Muskegon	Brickley DeLong, PC
MI	Novi	Grant Millman & Johnson PC
MI	Novi	Shindel, Rock and Associates, P.C.
MI	Pigeon	Nietzke & Faupel, P. C.
MI	Plymouth	Ringo & Assoc PC, CPAs
MI	Port Huron	Frohm Kelley Butler & Ryan, P.C.
MI	Portage	Brink, Key & Chludzinski, P.C.
MI	Rapid River	Anderson, Tackman & Company, PLC
MI	Rochester Hills	The Morgante Group, PLLC
MI	Saginaw	Andrews Hooper Pavlik PLC
MI	Saginaw	Rehmann
MI	Saginaw	Yeo & Yeo, P.C., CPAs & Advisors

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MI	Saint Clair Shores	Jason F Clausen PC
MI	Southfield	Carney-Correll PLC
MI	Southfield	MRPR GROUP
MI	Southfield	Plante & Moran PLLC
MI	Southfield	Walter, Boesky & Associates, P.C.
MI	Southgate	PBS Advisors, P.C. DBA Schreiber Advisors, P.C.
MI	Sterling Heights	Benda, Grace, Stulz & Company, P. C.
MI	Traverse City	DGN, LLC
MI	Troy	Derderian, Kann, Seyferth & Salucci, P.C.
MI	Troy	Doeren Mayhew Assurance
MI	Troy	Groen, Kluka & Company, P.C.
MI	Troy	Melo USA, P.C.
MI	Troy	Schlaupitz Madhavan, P.C.
MI	Troy	Wesley, Haddad & Company, L.L.C.
MI	Zeeland	Kiekover, Scholma & Shumaker, P. C.
MI	Zeeland	Meyaard Tolman & Venlet, P. C
MN	Alexandria	Michael L. Anderson & Associates
MN	Bloomington	BGM CPA LLC
MN	Bloomington	Madsen, O'Meara and Company, PC
MN	Duluth	Esterbrooks Certified Public Accountants, Ltd.
MN	Edina	Abdo, LLP
MN	Hamel	Betts & Hayes, Ltd.
MN	Hastings	Lewis, Kisch & Associates, Ltd.
MN	Maple Grove	Barton Walter & Krier, P.C.
MN	Marshall	Hoffman & Brobst PLLP
MN	Minneapolis	Bomberg, Hanson & Associates
MN	Minneapolis	Boulay PLLP
MN	Minneapolis	Boyum & Barenscheer, PLLP
MN	Minneapolis	Carpenter, Evert & Associates, Ltd.
MN	Minneapolis	CliftonLarsonAllen LLP
MN	Minneapolis	Cummings Keegan & Co PLLP

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MN	Minneapolis	DS&B, Ltd.
MN	Minneapolis	LB Carlson, LLP
MN	Minneapolis	Malloy, Montague, Karnowski, Radosevich & Co., P.A.
MN	Minneapolis	Schechter, Dokken, Kanter, Andrews & Selcer, Ltd.
MN	Minneapolis	Thoresen Diaby Helle Condon & Dodge, Inc.
MN	Minnetonka	HG&K, Ltd.
MN	N Falcon Heights	John A. Knutson & Co., PLLP
MN	Roseville	Olsen Thielen & Co., Ltd.
MN	Saint Cloud	BerganKDV, Ltd.
MN	Saint Cloud	Miller, Welle, Heiser & Co., Ltd.
MN	Saint Cloud	Schlenner, Wenner & Co.
MN	Saint Louis Park	Froehling Anderson, Ltd.
MN	Saint Paul	Harrington Langer & Associates
MN	Saint Paul	Lawrence Cumpston & Associates, PLLP
MN	Saint Paul	Lethert, Skwira, Schultz & Co., LLP
MN	Saint Paul	Mahoney Ulbrich Christiansen & Russ P. A.
MN	Saint Paul	Redpath and Company, LLC
MN	Virginia	Walker, Giroux & Hahne, LLC
MN	Willmar	Westberg Eischens, PLLP
MO	Cape Girardeau	Van De Ven, LLC
MO	Clayton	Wolff & Taylor, PC
MO	Columbia	Williams-Keepers LLC
MO	Farmington	MWR CPAs, LLC
MO	Harrisonville	Dickey & Humbard, LLC
MO	Kansas City	CBIZ CPAs P.C.
MO	Kansas City	Marr and Company P. C.
MO	Kansas City	Novak Birks, P. C.
MO	Kansas City	Welch & Associates, L.L.C.
MO	Kirkwood	Grabel, Schnieders, Hollman & Co. P.C.
MO	Saint Louis	Maher & Company P C
MO	Springfield	Elliott, Robinson & Company, LLP

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MO	Springfield	Forvis Mazars, LLP
MO	Springfield	KPM CPAs, PC
MO	Springfield	The Whitlock Company
MO	St Louis	Abeles and Hoffman, P. C.
MO	St Louis	Anders Minkler Huber & Helm LLP
MO	St Louis	Conner Ash P. C.
MO	St Louis	Kerber, Eck & Braeckel LLP
MO	St Louis	Kiefer Bonfanti & Co. LLP
MO	St Louis	Lopata, Flegel & Company LLP
MO	St Louis	Schmersahl Treloar & Co., PC
MO	St Louis	Schowalter & Jabouri CPAs, PC
MO	St Louis	SFW Partners, LLC
MO	St Louis	UHY LLP
MO	St. Louis	Purk & Associates P.C.
MO	St. Louis	Rick & Shannahan CPA's
MO	Sullivan	A.C. Evans LLC
MO	West Plains	Deidiker, Alvarado & Associates, LLC
MP	Saipan	BCM, LLC
MS	Biloxi	Piltz, Williams, LaRosa & Co.
MS	Columbus	T.E. Lott & Co., P.A.
MS	Greenwood	BFMW Group, PLLC
MS	Greenwood	Taylor, Powell, Wilson & Hartford PA
MS	Hattiesburg	Topp McWhorter Harvey, PLLC
MS	Jackson	Horne LLP
MS	Jackson	Williams, Weiss, Hester & Company PLLC
MS	Laurel	Holt & Associates PLLC
MS	Meridian	Swain, Collins & Napp, P.A.
MS	Meridian	Rea, Shaw, Giffin & Stuart
MS	Natchez	Silas Simmons, LLP
MS	Pascagoula	Wolfe, McDuff & Oppie, P.A.
MS	Ridgeland	Brown, Ewing & Co., P.A.

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MS	Ridgeland	Harper, Rains, Knight & Company, P.A.
MS	Ridgeland	Matthews, Cutrer & Lindsay, P. A.
MS	Starkville	Watkins, Ward and Stafford, PLLC
MS	Tupelo	Franks, Franks, Wilemon & Hagood, P.A.
MS	Tupelo	Nail McKinney Professional Association
MS	Vicksburg	May & Company LLP
MT	Bozeman	Amatics CPA Group
MT	Bozeman	Rudd & Company PLLC
MT	Butte	Newland and Company, P. C.
MT	Great Falls	Junkermier Clark Campanella Stevens P.C.
MT	Kalispell	Jordahl & Sliter PLLC
NC	Asheville	Carter P.C.
NC	Burlington	Gilliam Bell Moser LLP
NC	Cary	Stanley Hill, CPA, PLLC
NC	Chapel Hill	Balance & Strategy Advisors, CPAs, LLP
NC	Charlotte	AC CPA, PLLC
NC	Charlotte	BGW CPA Co, LLP
NC	Charlotte	Cherry Bekaert LLP
NC	Charlotte	Elliott Group CPAs, PLLC
NC	Charlotte	GreerWalker, LLP
NC	Charlotte	J. Ronald Martin PA
NC	Charlotte	Parsons CPA PLLC
NC	Charlotte	Scharf Pera & Co., PLLC
NC	Gastonia	Butler & Stowe
NC	Gastonia	McCannon, Rogers, Driscoll & Associates, LLP
NC	Goldsboro	Nunn, Brashear & Uzzell, P.A.
NC	Greensboro	Apple, Koceja & Associates, PA
NC	Greensboro	Bernard Robinson & Company, L.L.P.
NC	Greensboro	Breslow Starling Frost Warner Boger Hiatt, PLLC
NC	Greensboro	Dodson, Shelton & Nelson P.A.
NC	Greensboro	Duncan Ashe, P.A.

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NC	Greensboro	Robertson Neal & Company LLP
NC	Greenville	Sullivan, Shearin & Company
NC	Hickory	Martin Starnes & Associates CPAs, P.A.
NC	High Point	Smith Leonard PLLC
NC	Kings Mountain	Darrell L. Keller, CPA, PA
NC	Lexington	RH CPAs, PLLC
NC	Lumberton	S. Preston Douglas & Associates, LLP
NC	Raleigh	A. T. Allen & Company, LLP
NC	Raleigh	Batchelor Tillery & Roberts, LLP
NC	Raleigh	Hughes Pittman & Gupton, LLP
NC	Raleigh	MPCompany LLP
NC	Raleigh	Stancil PC
NC	Raleigh	Thomas, Judy & Tucker P A
NC	Smithfield	Watson, Cooke & Jones, P.A.
NC	Waxhaw	Melissa G. Critcher, CPA, PC
NC	West Jefferson	C. Randolph CPA, PLLC
NC	Wilson	Anthony, Tabb & Creel, P.A.
NC	Winston Salem	Turlington and Company, LLP
ND	Fargo	Eide Bailly LLP
ND	Fargo	Widmer Roel PC
ND	Grand Forks	Brady, Martz & Associates, P. C.
NE	Lincoln	HBE LLP
NE	Omaha	Blackman & Associates
NE	Omaha	Frankel, LLC
NE	Omaha	Bland & Associates, PC
NE	Omaha	O'Donnell, Ficenec, Wills & Ferdig, LLP
NH	Concord	Tawney, PLLC
NH	Kingston	Caron & Bletzer, PLLC
NH	Merrimack	Boivin & Associates, CPAs, PLLC
NJ	Audubon	Fischer Dorwart, P. C.
NJ	Berlin	Foulk Huber, P.A.

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NJ	Bloomfield	Kudisch, Oster & Company, LLC
NJ	Bridgeton	Athey & Company, CPAs, P. A.
NJ	Cedar Knolls	Clyne, Eagan & Associates
NJ	Cherry Hill	Alloy, Silverstein, Shapiro, Adams, Mulford, Cicalese, Wilson & Co.
NJ	Clifton	Sax LLP
NJ	Concord	Nathan Wechsler & Company, P. A.
NJ	Cranford	MSPC Certified Public Accountants and Advisors, P.C.
NJ	Cranford	Topche & Company LLC
NJ	Cream Ridge	Galleros Robinson Certified Public Accountants, LLP
NJ	Dover	Leone, McDonnell & Roberts, P A
NJ	East Brunswick	Wilkin & Guttenplan, P.C.
NJ	Fair Lawn	Bushoven LLC
NJ	Fair Lawn	Savastano, Kaufman & Company, LLC
NJ	Fairfield	Bederson LLP
NJ	Fairfield	Cullari Carrico LLC
NJ	Fairfield	Hulse & Associates, P.C.
NJ	Fairfield	McIntee Fusaro Del Corral, LLC
NJ	Fairfield	Smolin, Lupin & Co., LLC
NJ	Flemington	BKC CPAs, PC
NJ	Fort Lee	Klichs, LLP
NJ	Glen Rock	Murphy, Miller & Baglieri LLP
NJ	Hackensack	Richard J. Cummings
NJ	Hamilton	Mercadien, P.C. Certified Public Accountants
NJ	Iselin	EisnerAmper LLP
NJ	Lincoln	BMG Certified Public Accountants, LLP
NJ	Lincoln	Buckley & Sitzman, LLP
NJ	Lincoln	Dana F. Cole & Company, LLP
NJ	Lincoln	Hocking & Schulenberg LLC
NJ	Livingston	Sobel & Co., LLC
NJ	Livingston	Wiss & Company, LLP
NJ	Manalapan	Topel & Silver, CPA's, P. A.

EBPAQC List by State as of November 4, 2026

NJ	Maple Shade	Haefele Flanagan & Co P.C.
NJ	Marlton	Baratz & Associates, P. A.
NJ	Medford	Holman Frenia Allison, P.C.
NJ	Mickleton	Nina S. Sorelle, CPA, CGMA
NJ	Moorestown	Stephano Slack LLC
NJ	Monmouth Junction	Camacho & Camacho, LLP
NJ	Morganville	Ansel & Associates CPAs, LLP
NJ	Morganville	Dinowitz & Bove, CPA's, P.C.
NJ	Morristown	Ross, Rosenthal & Company, LLP
NJ	Mt. Arlington	Nisivoccia LLP
NJ	Northfield	Capaldi Reynolds & Pelosi, PA
NJ	Nutley	Geltrude & Company, LLC
NJ	Ocean City	Ford, Scott & Associates, L.L.C.
NJ	Omaha	Awerkamp, Goodnight, Schwaller & Nelson, P. C.
NJ	Omaha	Berger, Elliott, & Pritchard CPAs LLC
NJ	Omaha	DeBoer & Associates, PC
NJ	Omaha	Lutz & Company PC
NJ	Omaha	Masimore Magnuson & Associates P.C.
NJ	Oradell	Traphagen CPAs & Wealth Advisors
NJ	Paramus	Kreinces & Co. CPAs, LLC
NJ	Parsippany	Yodice & Company, P.C.
NJ	Princeton	Lear & Pannepacker, LLP
NJ	Princeton	WithumSmith+Brown, PC
NJ	Ramsey	The Marchese Group, LLC
NJ	Red Bank	The Curchin Group, LLC
NJ	Ridgewood	BDG-CPAs
NJ	Rochelle Park	David A Gerson Certified Public Accountants P.C.
NJ	Rochelle Park	KRS CPAs, LLC
NJ	Roseland	Meisel, Tuteur & Lewis, P. C.
NJ	Saddle Brook	Dorfman, Abrams, Music, LLC
NJ	Short Hills	Yusufali & Associates, LLC

EBPAQC List by State as of November 4, 2026

NJ	Somerset	Rosenberg Rich Baker Berman, P.A.
NJ	South Plainfield	Max Bussel and Company
NJ	South Sioux City	Nichols, Rise & Company, LLP
NJ	Tinton Falls	Cg Tax Audit & Advisory
NJ	Toms River	Jump, Perry and Company, L.L.P.
NJ	Totowa	Massood & Company
NJ	Trenton	Ram Associates
NJ	Vineland	Martini & Martini, CPA's P.A.
NJ	Waldwick	LA Weiner LLC
NJ	Whitehouse	Tropeano & McGrady, P. C.
NJ	Woodbridge	The Green Group
NM	Albuquerque	Loftis & Lovato Group
NM	Albuquerque	REDW LLC
NM	Albuquerque	SJT Group LLC
NM	Farmington	Chandler & Company LLP
NM	Las Cruces	Beasley Mitchell & Co.
NM	Santa Fe	Morton Accounting Services LLC
NV	Henderson	Ovist & Howard, Inc.
NV	Las Vegas	Berry & Company CPAs Ltd
NV	Las Vegas	Campbell Jones Cohen CPAs
NV	Las Vegas	Conway, Stuart & Woodbury
NV	Las Vegas	Houldsworth, Russo & Co., P.C.
NV	Las Vegas	Layton Layton & Tobler LLP
NV	Reno	Albright & Associates Ltd.
NV	Reno	BlueBird, CPAs
NY	Albany	Teal Becker & Chiaramonte CPAs PC
NY	Albertson	Bacchioni & Company, CPAs, P.C.
NY	Amherst	Chiampou Travis Besaw & Kershner LLP
NY	Amherst	LVBW LLP
NY	Amsterdam	Lutz, Selig & Zeronda CPAs LLP
NY	Armonk	Manfre CPA PC

EBPAQC List by State as of November 4, 2026

NY	Armonk	Sacco CPA PLLC
NY	Astoria	Tabriztchi & Co., CPA, PC
NY	Babylon	Giambalvo, Stalzer & Company, CPAs, P.C.
NY	Babylon	Laufer LLP
NY	Baldwin	Pierre-Louis & Associates CPA PC
NY	Binghamton	Davidson Fox & Company, LLP
NY	Binghamton	Johnson, Lauder & Savidge LLP
NY	Binghamton	Piaker & Lyons, P. C.
NY	Bohemia	Cerini & Associates, LLP
NY	Brooklyn	Alan Goodman CPA PC
NY	Brooklyn	Roth & Company LLP
NY	Buffalo	Brock, Schechter & Polakoff, LLP
NY	Buffalo	Dansa D'Arata & Soucia CPAs LLP
NY	Buffalo	Dopkins & Company, LLP
NY	Buffalo	Lumsden & McCormick, LLP
NY	Commack	Castiglia, LLP
NY	Cornwall On Hudson	Herod CPA PLLC
NY	East Aurora	KP Lynch, CPA, PC
NY	East Meadow	Antonio A. Soriano
NY	East Syracuse	Cuomo, Winters & Schmidt, CPAs, PLLC
NY	East Syracuse	Firley, Moran, Freer & Eassa, CPA, P.C.
NY	Farmingdale	Straus CPA PLLC
NY	Floral Park	Wagner, Ferber, Fine & Ackerman, PLLC
NY	Flushing	Wei, Wei & Co., LLP
NY	Garden City	Boris Benic and Associates LLP
NY	Gloversville	West & Company CPAs PC
NY	Great Neck	L. H. Rosoff and Co., LLP
NY	Great Neck	Samuel Goldstein & Co., P.C.
NY	Harrison	PKF O'Connor Davies, LLP
NY	Hauppauge	Blatt and Dauman LLP
NY	Hauppauge	BMKR, LLP

EBPAQC List by State as of November 4, 2026

NY	Hauppauge	HMM & Co., LLP
NY	Hauppauge	Schultheis & Panettieri, LLP
NY	Hauppauge	TMI CPA, PC
NY	Jericho	Berman, Sosman & Rosenzweig, CPA’s PLLC
NY	Jericho	Grassi & Co., CPA's, P. C.
NY	Jericho	Satty Levine & Ciacco CPAs P. C.
NY	Latham	Brown and Fitzgerald, P.C.
NY	Latham	BST Gallagher Flynn LLP
NY	Latham	Lutz, Selig & Zeronda, LLP
NY	Lynbrook	Goldgrab CPA PLLC
NY	Melville	Nawrocki Smith LLP
NY	Monticello	Waschitz Pavloff CPA LLP
NY	New York	Anchin, Block & Anchin LLP
NY	New York	Citrin Cooperman & Company, LLP
NY	New York	CohnReznick LLP
NY	New York	Condon O'Meara McGinty & Donnelly LLP
NY	New York	Cornick Garber & Sandler LLP
NY	New York	Ernst & Young LLP
NY	New York	Fasten Halberstam LLP
NY	New York	Fitzsimmons Abrams, LLP
NY	New York	Frendel, Brown & Weissman LLP
NY	New York	Funaro & Co., P.C.
NY	New York	Gould, Kobrick & Schlapp, P.C.
NY	New York	Hertz Herson CPA LLP
NY	New York	John, Jacob & Vayalumkal, LLPEdit Account Name
NY	New York	KPMG LLP
NY	New York	L.H. Frishkoff & Company LLP
NY	New York	L.M. Cohen & Co., LLP Certified Public Accountants
NY	New York	Mitchell & Titus LLP
NY	New York	Prager Metis CPAs, LLC
NY	New York	RBSM LLP

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NY	New York	Rogoff & Company P. C.
NY	New York	Shapiro & Duffalo, P.C.
NY	New York	WatsonRice LLP
NY	New York	Yehezkel CPA LLC
NY	New York	Zelin & Associates CPA LLC
NY	North Massapequa	Perlson LLP
NY	Olean	Buffamante Whipple Buttafaro, P. C.
NY	Orchard Park	Jeffrey L. Offhaus CPA, LLC
NY	Pittsford	Bonadio & Co LLP
NY	Pittsford	Jaufmann & Centola PC
NY	Plainview	Brad Rosenberg CPA PC
NY	Plainview	Eichen & DiMeglio, P.C.
NY	Port Jefferson Station	Cullen & Danowski, LLP
NY	Port Washington	Lilling & Company LLP
NY	Poughkeepsie	D'Arcangelo & Co., LLP
NY	Rochester	Davie Kaplan, CPA, P.C.
NY	Rochester	DeJoy & Co. CPAs, LLP
NY	Rochester	EFPR Group, CPAs, PLLC
NY	Rochester	Flaherty Salmin LLP
NY	Rochester	Insero & Co. CPAs, LLP
NY	Rochester	Mengel, Metzger, Barr & Co., LLP
NY	Ronkonkoma	Rost & Company, CPAs P.C.
NY	Smithtown	Craig, Fitzsimmons & Meyer, LLP
NY	Staten Island	Tiffany Montaruli, CPA, PLLC
NY	Suffern	Berard & Associates, CPAs PC
NY	Syosset	Craig Morris & Company
NY	Syracuse	Bowers & Company, CPAs PLLC
NY	Syracuse	Dannible & McKee LLP
NY	Syracuse	Dermody, Burke & Brown, CPAs, LLC
NY	Syracuse	Evans and Bennett LLP
NY	Syracuse	FustCharles LLP

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NY	Syracuse	Grossman St. Amour, CPAs PLLC
NY	Uniondale	Stuart G. Lang CPA, P.C.
NY	Utica	Fitzgerald, DePietro & Wojnas, CPAs, P.C.
NY	Victor	Allied CPAs, PC
NY	Watertown	Crowley & Halloran, CPAs, P.C.
NY	West Seneca	R. A. Mercer & Co., P.C.
NY	Westbury	Todres & Company LLP
NY	Williamsville	Arcara Lenda Eusanio & Stacey, CPAs, PC
NY	Williamsville	Skrobacz & Co., CPA's, P.C.
NY	Williamsville	Szymkowiak & Associates, CPA's PC
NY	Williamsville	Tronconi Segarra & Associates LLP
NY	Woodbury	Farber, Blicht, Eyerman & Herzog L.L.P.
NY	Woodbury	Ives & Sultan, LLP
NY	Woodbury	KVLSM LLP
NY	Woodbury	Reid CPAs, LLP
NY	Woodbury	Shapiro, Goldstein, Moses & Artuso LLP
NY	Woodbury	Trachtenberg & Pauker, LLP
NY	Woodbury	Weisberg, Mole, Krantz & Goldfarb, LLP
OH	Akron	401(k) Audit Solutions, LLC
OH	Akron	Apple Growth Partners
OH	Akron	Bober, Markey, Fedorovich & Company
OH	Akron	D'Amico Wawrin & Company CPAs, LLC
OH	Akron	Stinnett, Padrutt & Aranyosi
OH	Beachwood	Tramer & Bolbach, Inc.
OH	Boardman	Hill, Barth & King LLC
OH	Canfield	Packer Thomas
OH	Canfield	Schroedel, Scullin & Bestic, LLC
OH	Canfield	Yurchyk & Davis, CPA's, Inc.
OH	Canton	Hall, Kistler & Company LLP
OH	Canton	Swallen, Lawhun & Co.
OH	Canton	415 Group

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OH	Cincinnati	Barnes, Dennig & Co., Ltd
OH	Cincinnati	Clark, Schaefer, Hackett & Co
OH	Cincinnati	Flagel, Huber, Flagel
OH	Cincinnati	Kohrman, Frye & Associates
OH	Cincinnati	Mellott & Mellott, P.L.L.
OH	Cincinnati	ScrogginsGrear
OH	Cincinnati	Veid & Veid CPAs
OH	Circleville	BHM CPA Group Inc.
OH	Cleveland	Barnes Wendling CPAs
OH	Cleveland	Ciuni & Panichi, Inc.
OH	Cleveland	Cohen & Company Ltd
OH	Cleveland	J. Schaefer & Company LLC
OH	Cleveland	Maloney + Novotny LLC
OH	Cleveland	Meaden & Moore Ltd
OH	Cleveland	Neitzel, Luke & Salopek, Inc.
OH	Cleveland	Pease Bell CPAs, LLC
OH	Cleveland	Zinner & Company LLP
OH	Columbus	Ary Roepcke Mulchaey, P.C.
OH	Columbus	BSE Partners, LLC
OH	Columbus	GBQ Partners LLC
OH	Columbus	McCurdy & Associates, Inc.
OH	Columbus	Parms & Company, LLC
OH	Columbus	PlanChec(k) CPAs, LLC
OH	Dayton	Brady, Ware & Schoenfeld, Inc.
OH	Dayton	Manning & Associates CPAs, LLC
OH	Defiance	Shultz Huber & Associates, Inc.
OH	Gahanna	PW Partners, LLC
OH	Grove City	Hirth, Norris & Garrison, LLP
OH	Independence	Hobe & Lucas CPAs Inc.
OH	Lewis Center	Brubaker & Williams LTD
OH	Marion	Holbrook & Manter, Inc.

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OH	Maumee	Rayner, Foos, Kruse & Irwin, Inc.
OH	Maumee	William Vaughan Company
OH	Mentor	Gallovic, Granito & Co. Ltd
OH	Miamisburg	Brixey & Meyer, Inc.
OH	Miamisburg	Mahle, Wack, Zaidain & Co., PLL
OH	Napoleon	Penrod, George & Co.
OH	New Philadelphia	Rea & Associates Inc
OH	Newark	Wilson, Shannon & Snow, Inc.
OH	Norwalk	Payne, Nickles & Company
OH	Ottawa	Schroeder & Co., CPA's, LLC
OH	Sidney	McCrate, Delaet & Co.
OH	Solon	Corbets & Associates, Inc.
OH	Toledo	Mira + Kolena, Ltd.
OH	Vandalia	Kentner Sellers, LLP
OH	Warren	O'Connor, Hoso & Loree, LLC
OH	Westlake	Corrigan Krause
OH	Worthington	Whalen and Company
OH	Youngstown	HD Davis CPAs, LLC
OH	Youngstown	Wm G. Barth & Associates
OH	Zanesville	Hamilton, Waltman, Obenour, Melsheimer & Associates LLC
OH	Zanesville	SEO CPA Group, LTD.
OK	Bartlesville	Stotts, Archambo, Mueggenborg, & Barclay PC
OK	Edmond	Arledge & Associates, P.C.
OK	Edmond	Rose Rock CPAs, PLLC
OK	Lawton	Furrh & Associates, PC
OK	Lawton	Practical Audit Solutions PC
OK	Norman	Gray, Blodgett, & Company, PLLC
OK	Oklahoma City	Foreman & Leathers, P.C.
OK	Oklahoma City	HBC CPAs & Advisors
OK	Oklahoma City	HSPG & Associates PC
OK	Oklahoma City	Montgomery & Montgomery, CPAs

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OK	Oklahoma City	Peters & Chandler, P.C.
OK	Oklahoma City	Smith Carney & Co PC
OK	Oklahoma City	Wilsey Meyer Eatmon Tate PLLC
OK	Shawnee	Finley & Cook, P.L.L.C.
OK	Tulsa	Briscoe, Burke & Grigsby LLP
OK	Tulsa	CCK Strategies, PLLC
OK	Tulsa	Heatherington & Fields, PLLP
OK	Tulsa	HoganTaylor LLP
OK	Tulsa	Morse & Co., P.L.L.C
OK	Tulsa	Muret CPA, PLLC
OR	Beaverton	Dougall Conradie LLC
OR	Beaverton	Middleton & Company, CPA, P. C.
OR	Brandon	Anne McCaleb, CPA
OR	Eugene	B\VAL CPA's & Advisors LLP
OR	Eugene	Jones & Roth, P.C.
OR	Eugene	Kernutt Stokes LLP
OR	Hillsboro	Worthy & Company, LLC
OR	Klamath Falls	Isler Group, LLC
OR	Lake Oswego	Howell Straczek LLC
OR	Lake Oswego	Talbot, Korvola & Warwick LLP
OR	Medford	Isler Medford LLC
OR	Newberg	Day CPA Services, P.C.
OR	Portland	Gary McGee & Co. LLP
OR	Portland	Geffen, Mesher & Company, P.C.
OR	Portland	Hansen Hunter & Company PC
OR	Portland	Maginnis & Carey LLP
OR	Portland	McDonald Jacobs, P.C.
OR	Portland	Perkins & Company, PC
OR	Portland	Verity Accountancy, PC
OR	Roseburg	Wicks Emmett LLP
OR	Salem	Kuenzi & Company, LLC

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PA	Allentown	Buckno Lisicky & Company
PA	Allentown	Campbell, Rappold & Yurasits, LLP
PA	Allentown	GBB & Co., LLP
PA	Allentown	Regan Levin Bloss Brown & Savchak P. C.
PA	Altoona	Young, Oakes, Brown & Company, P. C.
PA	Bala Cynwyd	Jacobs and Associates, LLC
PA	Bala Cynwyd	Novak Francella LLC
PA	Bedford	Kendall, Prebola and Jones, LLC
PA	Blue Bell	Morison Cogen LLP
PA	Bridgeville	DiClaudio & Kramer, LLC
PA	Bridgeville	McClintock & Associates
PA	Broomall	Kelly, Welde & Co. LLP
PA	Camp Hill	Boyer & Ritter
PA	Camp Hill	Brown Plus
PA	Camp Hill	McKonly & Asbury LLP
PA	Carnegie	R. D. Hoag and Associates, CPA's
PA	Carnegie	Wilke CPAs & Advisors, LLP
PA	Chaddsford	Daniel A. Winters & Company
PA	Chalfont	DunlapSLK, P.C.
PA	Cranberry Township	S. R. Snodgrass, P.C.
PA	Du Bois	Clyde, Ferraro & Co., LLP
PA	Eighty-Four	Guthrie, Belczyk & Associates, P. C.
PA	Emlenton	Mattern CPA, LLC
PA	Erie	Heberlein & Falk, P.C.
PA	Erie	McGill, Power, Bell & Associates, LLP
PA	Erie	Schaffner, Knight, Minnaugh & Company, P.C.
PA	Exton	Arena Snyder & Dunlap LLP
PA	Forty Fort	The Gattuso Group, Inc
PA	Greensburg	Deluzio & Company LLP
PA	Harleysville	Baum, Smith & Clemens, LLP
PA	Harrisburg	Boles Metzger Brosius & Walborn PC

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PA	Harrisburg	Martin M. Sacks & Associates
PA	Horsham	KMCO CPAS LLP
PA	Horsham	Schwartz Lasson Harris Ltd., A P. C.
PA	Jamison	Zelenkofske Axelrod LLC
PA	Jenkintown	Michael Rosen & Company
PA	Jenkintown	Shubert, Goodman and Huttner, LLP
PA	Johnstown	Barnes Saly & Company, P.C.
PA	Johnstown	Catanese Group
PA	Johnstown	Kotzan CPA & Associates, P.C.
PA	Johnstown	Wessel & Company
PA	Kingston	Snyder & Clemente
PA	Lancaster	RKL LLP
PA	Lancaster	Ross Buehler Falk & Company, LLP
PA	Lancaster	Simon Lever LLC
PA	Lancaster	Trout CPA
PA	Lancaster	Walz Group
PA	Landenberg	RW Group, LLC
PA	Lebanon	Garcia Garman & Shea, PC
PA	McMurray	Stelmack Dobransky & Eannace LLC
PA	Monroeville	Buckler, McKenney & Nadzadi, P.C.
PA	Montoursville	Larson, Kellett & Associates, P.C.
PA	Newtown Square	Rainer & Company, P. C.
PA	North Huntingdon	Albanese Sinchar Smith & Co.
PA	Oaks	Maillie, LLP
PA	Olyphant	Robert Rossi & Co.
PA	Paoli	Galani & Associates LLC
PA	Paoli	Siana Carr O'Connor & Lynam, LLP
PA	Philadelphia	BDO USA, P.C.
PA	Philadelphia	Heffler Radetich & Saitta L.L.P.
PA	Philadelphia	Horsey, Buckner & Heffler, LLP
PA	Philadelphia	JT Goldstein LLC

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PA	Philadelphia	Mac Alpine, Carll & Co. LLC
PA	Philadelphia	Milligan & Company LLC
PA	Philadelphia	Tait Weller & Baker LLP
PA	Phoenixville	Julian Sur, CPA
PA	Pittsburgh	Connolly, Steele & Company, P. C.
PA	Pittsburgh	E. G. Conley PC
PA	Pittsburgh	Goff Backa Alfera & Co. LLC
PA	Pittsburgh	Grossman Yanak & Ford LLP
PA	Pittsburgh	H2R CPA
PA	Pittsburgh	Lally & Co., LLC
PA	Pittsburgh	Louis Plung & Company LLP
PA	Pittsburgh	Maher Duessel
PA	Pittsburgh	McCall Scanlon & Tice LLC
PA	Pittsburgh	McElhaney & Associates LLC
PA	Pittsburgh	McKeever Varga & Senko CPAs
PA	Pittsburgh	Schneider Downs & Co., Inc.
PA	Pittsburgh	Sisterson & Co. LLP
PA	Pittsburgh	Urish Popeck & Co., LLC
PA	Plymouth Meeting	Lawrence F. Tornetta LLC
PA	Pottstown	Marion & Black, LLC
PA	Reading	Alan Ross & Company P. C.
PA	Scranton	Kohanski & Company, PC
PA	Scranton	MMQ & Associates, P.C.
PA	Springfield	Brinker Simpson & Co LLC
PA	Stroudsburg	Riley and Company Inc.
PA	Uniontown	McClure & Wolf, LLP
PA	Warren	Venning & Company, LLC
PA	Wayne	Joseph P. Melvin Company, LLC
PA	Wayne	Laskaris & Laskaris CPAs
PA	Wayne	MGS LLP
PA	West Chester	Fischer Cunnane & Associates Ltd

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PA	Wexford	Holsinger, P.C.
PA	Whitehall	Bachman CPA and Company, PC
PA	Wilkes-Barre	Kronick Kalada Berdy & Co. P.C.
PA	Williamsport	Gearhart, Wienecke & Verrastro, PC
PA	York	Stambaugh Ness, Inc.
PR	Carolina	Torres, Hernandez & Punter, CPA, PSC
PR	Guaynabo	LR CPA, PSC
PR	Isla Verde	Aquino, De Cordova, LLC
PR	Mayaguez	Rodriguez, Rivera & Toro P.S.C.
PR	Ponce	Ojeda CPA Group, PSC
PR	Ponce	RRC CPA Group, PSC
PR	San Juan	D'Leading Business Solutions, Inc.
PR	San Juan	Driven, P.S.C.
PR	San Juan	FPV & Galindez LLC
PR	San Juan	Galindez LLC
PR	San Juan	HLB Puerto Rico LLC
PR	San Juan	Jose E. Rosario & Co., CPA, PSC
PR	San Juan	Kevane Grant Thornton LLP
PR	San Juan	Kreston PR, LLC
PR	San Juan	Landa Umpierre PSC
PR	San Juan	PSV & Co, P.S.C.
PR	San Juan	R. S. & Associates, CPA-PSC
PR	San Juan	RSM Puerto Rico
PR	San Juan	Sharon & Gonzalez, CPAS, LLC
PR	San Juan	UHY Del Valle & Nieves PSC
RI	Cranston	Lee & Crowley, LLC
RI	Lincoln	Feeney Foster CPAs, LLC
RI	Providence	Charland, Marciano & Company, CPAs, LLP
RI	Providence	KLR Ltd.
RI	Providence	Mardo, Lachapelle & Palumbo, LLP
RI	Providence	Restivo Monacelli LLP

EBPAQC List by State as of November 4, 2026

RI	Providence	Sansiveri, Kimball & Co., LLP
RI	Warwick	Cavanagh CPAs & Associates, LLC
RI	Warwick	DiSanto, Priest & Co.
RI	Warwick	Otrando, Porcaro & Assoc. Ltd
RI	Warwick	Sparrow Johnson & Ursillo Inc
RI	Warwick	Ward, Fisher & Company, LLP
SC	Anderson	Suggs Johnson, LLC
SC	Camden	Cantey, Tiller, Pierce & Green, LLP
SC	Camden	Sheheen, Hancock & Godwin LLP
SC	Charleston	Jones, Pounder & Associates, P. C.
SC	Charleston	WebsterRogers LLP
SC	Columbia	Bauknight Pietras & Stormer PA
SC	Columbia	McGregor & Company LLP
SC	Columbia	Scott and Company LLC
SC	Columbia	The Hobbs Group, P.A.
SC	Florence	Burch, Oxner, Seale Co., CPAs, P. A.
SC	Greenville	Lynne D. Jones, CPA
SC	Greenville	Rodl Langford de Kock, LLP
SC	Irmo	Brown CPA, LLC
SC	Laurens	Love, Bailey & Associates, LLC
SC	Mount Pleasant	Moss & Yantis CPA PA
SC	Mt. Pleasant	DCPAS, LLC dba Davis & Company CPAs
SC	Myrtle Beach	Smith Sapp Professional Association
SC	Spartanburg	Gosnell Menard Robinson Infante CPAs PA
SC	Spartanburg	Halliday, Schwartz, & Co., a professional corporation
SC	Spartanburg	SwaimBrown PA
SC	West Columbia	Burkett, Burkett & Burkett, CPAs, P. A.
SC	West Columbia	Moore Beauston & Woodham LLC
SD	Dakota Dunes	Henjes, Conner & Williams, P.C.
SD	Elkton	Kinner & Company, Ltd
SD	Mitchell	ELO Prof LLC

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SD	Rapid City	Ketel Thorstenson, LLP
TN	Brentwood	LBMC, PC
TN	Chattanooga	Henderson, Hutcherson & McCullough, PLLC
TN	Chattanooga	Johnson, Hickey & Murchison, P. C.
TN	Clarksville	Stone, Rudolph & Henry
TN	Cordova	Jackson, Howell & Associates, PLLC
TN	Franklin	Kendra G. Melnyk, CPA
TN	Johnson City	Blackburn Childers & Steagall PLC
TN	Johnson City	Clearpoint CPAs, PLLC
TN	Knoxville	Coulter & Justus P C
TN	Knoxville	Pugh & Company, P.C. d/b/a Pugh CPAs
TN	Knoxville	PYA, PC
TN	Knoxville	Rodefer Moss & Co PLLC
TN	Knoxville	Tarwater & Company, PSC
TN	Madison	Daniels, Irwin & Aylor
TN	Memphis	Ascent Accounting & Advisory PLLC
TN	Memphis	Fouts & Morgan
TN	Memphis	Goss CPA, PLLC
TN	Memphis	Reynolds Bone & Griesbeck PLC
TN	Memphis	The Marston Group, PLC
TN	Memphis	Watkins Uiberall, PLLC
TN	Morristown	Craine, Thompson & Jones, PC
TN	Morristown	Purkey, Carter, Compton, Swann & Carter, PLLC
TN	Murfreesboro	Dempsey Vantrease & Follis, PLLC
TN	Murfreesboro	Clayton - Metier & Company
TN	Nashville	Crosslin, PLLC
TN	Nashville	Puryear & Noonan, CPAs, PLLC
TN	Signal Mountain	Jason Underwood CPA, PLLC
TN	Smyrna	Lorady CPA, PLLC
TN	Union City	ATA PC
TX	Addison	AFairchild LLC

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TX	Addison	PriceKubecka, PLLC
TX	Amarillo	Johnson & Sheldon, PLLC
TX	Amarillo	Stewart, Martin, Dudley & Webb, P.C.
TX	Arlington	Lawrence J Beardsley CPA, PLLC
TX	Arlington	PSK LLP
TX	Arlington	Sutton Frost Cary LLP
TX	Austin	Alexander Lievens LLP
TX	Austin	Atchley & Associates, LLP
TX	Austin	Bauer & Company, LLC
TX	Austin	Calhoun, Thomson + Matza, LLP
TX	Austin	Erickson Demel & Associates, PLLC
TX	Austin	Maxwell Locke & Ritter LLP
TX	Austin	Montemayor Britton Bender PC
TX	Austin	Peggy S. Edge, CPA, LLC
TX	Baytown	Edwards and Leathers PC
TX	Baytown	Tiller and Company, P. C.
TX	Beaumont	Lawrence, Blackburn, Meek, Maxey & Co.
TX	Beaumont	Theobald, Demahy & Co., PC
TX	Beaumont	Wathen, De Shong & Juncker, LLP
TX	Cedar Park	Peggy S. Edge, CPA, LLC
TX	College Station	Seidel Schroeder
TX	College Station	Thompson, Derrig & Craig, PC
TX	Conroe	Clayborn Accounting and Financial Services, Inc
TX	Dallas	Alexander & Williams, LLC
TX	Dallas	Fox, Byrd & Company, P.C.
TX	Dallas	Hext and Associates, P.C.
TX	Dallas	HM&M Group, LLC
TX	Dallas	Lane Gorman Trubitt, LLC
TX	Dallas	Malnory, McNeal and Company, PC
TX	Dallas	McBee & Co
TX	Dallas	Payne & Smith, LLC

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TX	Dallas	Robert Russell, CPA, PLLC
TX	Dallas	Saville, Dodgen & Company, P.L.L.C.
TX	Dallas	SST Accountants & Consultants, PLLC
TX	Dallas	Turner, Stone & Company, LLP
TX	El Paso	Bock & Associates, L.L.P.
TX	El Paso	Gibson, Ruddock, Patterson LLC
TX	El Paso	Lauterbach, Borschow & Company, P. C.
TX	El Paso	SBNG, P.C.
TX	El Paso	Strickler & Prieto, LLP
TX	Ennis	YWRD, P.C.
TX	Flower Mound	KHA Accountants, PLLC
TX	Fort Worth	J Taylor & Associates, LLC
TX	Fort Worth	Mesch, PLLC
TX	Fort Worth	Whitley Penn LLP
TX	Friendswood	Wrinkle Gardner & Company PC
TX	Frisco	Gwynn CPAs LLC
TX	Frisco	McCarthy Rose & Mills, LLP
TX	Frisco	Vail & Park, P.C.
TX	Arlington	S&W Accountants & Consultants, PLLC
TX	Houston	ABIP PC
TX	Houston	Bentley, Bratcher & Associates, P.C.
TX	Houston	Blazek & Vetterling
TX	Houston	Bankole, Okoye & Associates, P.C.
TX	Houston	Calvetti Ferguson, P.C.
TX	Houston	Calvin Martin & Co., PLLC
TX	Houston	Desroches Partners
TX	Houston	DRDA PLLC
TX	Houston	EEPB Company
TX	Houston	Fitts, Roberts, Kolkhorst & Co., P. C.
TX	Houston	Frierson, Simonton & Kutac, PLLC
TX	Houston	Harper & Pearson Company, P.C.

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TX	Houston	Hess Hopkins Alexander, LLP
TX	Houston	HTL CPAs & Business Advisors
TX	Houston	Lounev Advisory Services, LLC
TX	Houston	M & K CPAS, PLLC
TX	Houston	McConnell & Jones LLP
TX	Houston	Melton & Melton LLP
TX	Houston	MGA Assurance LLP
TX	Houston	Oak Advisors LLC
TX	Houston	Riley & Company, PLLC
TX	Houston	Robertson & Robertson, PLLC
TX	Houston	Sheffield, Trackwell & Rapp, LLC
TX	Houston	Svadlenak, See & Company, P. C.
TX	Houston	Tange, Mann & Garza, P.C.
TX	Houston	W. Harris Wooten
TX	Houston	Weaver and Tidwell, L.L.P.
TX	Houston	Weinstein Spira & Company, P. C.
TX	Katy	The Armstrong Group, PLLC
TX	Kilgore	Selleck Accounting & Finance, PLLC
TX	Laredo	Jorge Martinez CPA PLLC
TX	Lockhart	Scott Miller CPA and Associates, P.C.
TX	Lubbock	Bolinger, Segars, Gilbert & Moss, L.L.P.
TX	Lubbock	RBMS, LLP
TX	Mansfield	Waters Vollmering Beavers & Adams LLP
TX	Plano	The CJ CPA Group, PLLC
TX	Richardson	Bland Garvey, P. C.
TX	Round Rock	Van Houten & Associates, PC
TX	San Angelo	Armstrong, Backus & Co., L. L. P.
TX	San Antonio	ADKF, P.C.
TX	San Antonio	CJ CPAs, PLLC
TX	San Antonio	KBFalk, PLLC
TX	San Antonio	Lowrey, Powell, Stevens & Mangum PC

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TX	San Antonio	Paul J. Fitzgerald P.C.
TX	San Antonio	Ryan + Mann LLC
TX	San Antonio	Sol Schwartz & Associates P. C.
TX	Spring Branch	ATKG, LLP
TX	Sugarland	Seth & Associates CPAs PLLC
TX	Temple	Ludwick, Montgomery & Stapp P.C.
TX	Temple	Brockway Gersbach Franklin & Niemeier PC
TX	Texarkana	Thomas and Thomas CPAs PLLC
TX	Texarkana	Wilf & Henderson, P. C.
TX	Tomball	Seitz, DeMarco & McGovern, PLLC
TX	Tyler	GMP Assurance PLLC
TX	Tyler	Henry & Peters, P.C.
TX	Tyler	Prothro, Wilhelmi & Company, P.L.L.C.
TX	Victoria	Roloff, Hnatek and Co. LLP
TX	Waco	James Miller CPA, PC
TX	Waco	JRBT, PC
TX	Waco	Pattillo, Brown & Hill, LLP
TX	Wichita Falls	Freemon, Shapard & Story
TX	Wichita Falls	MWH Group, PC
TX	Abilene	Condley and Company, L. L. P.
UT	Bountiful	Bountiful Peak Advisors
UT	Bountiful	HBME, LLC
UT	Centerville	Traveller & Company LLC
UT	Holladay	Platform CPAs, LLP
UT	Kaysville	Linked Accounting, LLP
UT	Logan	CMP, P.C.
UT	Logan	Jones Simkins LLC
UT	Orem	Squire & Company, PC
UT	Provo	Gilbert & Stewart, CPA's, P. C.
UT	Salt Lake City	Haynie & Company
UT	Salt Lake City	Karren, Hendrix, Stagg, Allen & Company

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UT	Salt Lake City	Tanner LLC
UT	Salt Lake City	WSRP, LLC
UT	Sandy	Larson & Company PC
VA	Abingdon	Hicok, Brown & Company, PC
VA	Alexandria	Kositzka, Wicks and Company
VA	Alexandria	Renner and Company CPA, PC
VA	Alexandria	Thompson, Hughes & Trollinger, PLLC
VA	Arlington	Toole Katz & Roemersma, LLP
VA	Centreville	Lindahl Associates PLLC
VA	Charlottesville	Hantzmon Wiebel LLP
VA	Charlottesville	Robinson, Farmer, Cox Associates
VA	Charlottesville	Thomas Hancher & Company
VA	Chesapeake	Charles W. Snader P.C.
VA	Chesapeake	Colby & Company
VA	Danville	Harris, Harvey, Neal & Co., LLP
VA	Fairfax	Matthews, Carter & Boyce
VA	Fairfax	Thompson Greenspon
VA	Falls Church	Johnson Lambert LLP
VA	Fredericksburg	Bishop, Farmer & Co., LLP
VA	Glen Allen	Keiter Stephens Hurst Gary & Shreaves, P.C.
VA	Henrico	Meadows Urquhart Acree & Cook LLP
VA	Leesburg	Updegrove, McDaniel, McMullen & Chiccehitto, PLC
VA	Lynchburg	Coley, Eubank & Company, P.C.
VA	Lynchburg	Davidson Doyle & Hilton, LLP
VA	McLean	Hozik & Company, PLC
VA	McLean	Kaiser Scherer & Schlegel, PLLC
VA	Reston	CST Group, CPAs, PC
VA	Reston	Owings & Company, PLLC
VA	Richmond	Harris, Hardy & Johnstone, P. C.
VA	Richmond	Joyner, Kirkham, Keel & Robertson, P.C.
VA	Richmond	PBMares, LLP

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VA	Richmond	WellsColeman
VA	Roanoke	Anderson & Reed, LLP
VA	Roanoke	Brown, Edwards & Company, L. L. P.
VA	Roanoke	Foti, Flynn, Lowen & Company, P. C.
VA	Roanoke	N. Wesley Pughsley Jr., CPA, PC
VA	Salem	John M. Watkins, CPA
VA	South Hill	Creedle, Jones & Associates, P.C.
VA	Springfield	Robert D. Ben-Kori, CPA, PLLC
VA	Vienna	Turner, Leins & Gold, LLC
VA	Virginia Beach	Sherman, Spero, Safarino & Co., CPAs, P.C.
VA	Warrenton	L2G, Inc.
VA	Williamsburg	Frank Barcalow CPA, PLLC
VA	Winchester	Yount, Hyde & Barbour, P.C.
VA	Woodbridge	JS Morlu, LLC
VT	Colchester	A. M. Peisch & Company LLP
VT	Essex Junction	Bilodeau, Wells & Company, P. C.
VT	Saint Albany	Kittell Branagan & Sargent Inc
VT	South Burlington	Grippin, Donlan & Pinkham, PLC
VT	South Burlington	McSoley McCoy & Co.
WA	Battle Ground	Massie & Company, PLLC
WA	Bellevue	Clark Nuber P.S.
WA	Bellevue	Hellam, Varon & Co., Inc P.S.
WA	Bellevue	Rekdal Hopkins Howard, PS
WA	Bellevue	Smith & DeKay, P. S.
WA	Bellevue	Smith, Bunday Berman, Britton, P.S.
WA	Bellevue	Sweeney Conrad, P. S.
WA	Bellingham	VSH PLLC
WA	Fall City	Sabey CPA, LLC
WA	Fircrest	Johnson, Stone & Pagano, P.S.
WA	Kent	Shannon & Associates, LLP
WA	Kirkland	Newman Town, PLLC

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WA	Kirkland	Visse & Company
WA	Kirkland	VWC, P. S.
WA	Montesano	Aiken & Sanders, Inc. P. S.
WA	Pierce	Sharon Schroder, CPA
WA	Redmond	Clark Raymond & Company PLLC
WA	Richland	Northwest CPA Group PLLC
WA	Seattle	Greenwood Ohlund, PS
WA	Seattle	Hagen, Kurth, Perman & Co., PS
WA	Seattle	Tremper & Co, LLP
WA	Spokane	Anastasi, Moore & Martin, PLLC
WA	Spokane	DeCoria, Blair & Teague, PS
WA	Spokane	DZA PLLC
WA	Spokane	Fruci and Associates, P. S.
WA	Spokane	The American Auditors Group, LLC
WA	Spokane	Trailbreaker Accounting PLLC
WA	Tacoma	Dwyer, Pemberton & Coulson, PC
WA	Tacoma	Richey May & Co., LLP
WA	Vancouver	KBF CPAs - Audit, LLP
WA	Vancouver	Opsahl Dawson & Co, LLP
WA	Wenatchee	Cordell, Neher & Company PLLC
WA	Yakima	Petersen CPAs and Advisors, PLLC
WI	Amery	CarlsonSV, LLP
WI	Brookfield	Dufek & Company, LLC
WI	Brookfield	Lucida LLC
WI	Brookfield	Vrakas S.C.
WI	Eau Claire	Bauman Associates, Ltd.
WI	Eau Claire	Wipfli LLP
WI	Hales Corners	Jankins Jablonski LLC
WI	La Crosse	Engelson and Associates, Ltd.
WI	La Crosse	Hancock & Robinson Certified Public Accountants
WI	La Crosse	Hawkins Ash CPAs, LLP

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WI	Madison	Baker Tilly US LLP
WI	Madison	RSM US LLP
WI	Madison	SVA Certified Public Accountants, S.C.
WI	Madison	Wegner CPAs, LLP
WI	Middleton	Meicher CPAs, LLP
WI	Milwaukee	Coleman & Williams, Ltd.
WI	Milwaukee	Reilly, Penner & Benton LLP
WI	Milwaukee	Ritz Holman LLP
WI	Milwaukee	Scribner Cohen & Company, S.C.
WI	Racine	Gordon J. Maier & Company, LLP
WI	Reedsburg	MBE CPAs LLP
WI	Shawano	KerberRose SC
WI	Waukesha	Chortek LLP
WI	Waukesha	DJA CPAs, S.C.
WI	Waukesha	Quandt Berndt & Company LLC
WV	Charleston	Ellis & Ellis PLLC
WV	Charleston	Gray, Griffith & Mays, A. C.
WV	Charleston	Suttle & Stalnaker, PLLC
WV	Huntington	Harris, Hardin & Company, A.C.
WV	Wheeling	Kozicki Hughes Tickerhoof PLLC
WV	Casper	Leo Riley & Co.
WY	Cheyenne	McGee, Hearne & Paiz, LLP
WY	Gillette	Bennett, Weber & Hermstad, LLP