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A. T. Allen & Company, LLP	Raleigh, NC	Tina M. Goertz
A.C. Evans LLC	Sullivan, MO	Alice Evans
AAFCPAs	Westborough, MA	Davide Villani
Abbate Demarinis LLP	Wantagh, NY	Patrick J. Cappetti
Abbott, Stringham & Lynch	San Jose, CA	Deepa Bhat
Abdo, LLP	Edina, MN	Wendy S. Keenan
Abeles and Hoffman, P. C.	Saint Louis, MO	James P. Rose
ABIP PC	Houston, TX	Eric Huddleston
Abitos, PLLC	Coral Gables, FL	Raimundo Lopez-Lima Levi
Abrams, Foster, Nole & Williams, P.A.	Baltimore, MD	Gerald G. Abrams
AC CPA, PLLC	Charlotte, NC	Alyssa Carlson
Accavallo & Company LLC	Shelton, CT	John A. Accavallo
Accell Audit and Compliance, PA	Tampa, FL	Robert Milner
Accuity LLP	Honolulu, HI	Todd Matsushita
Acord Cox & Scott, LLC	Lenexa, KS	Brian G. Scott
Acquavella, Chiarelli, Shuster, LLP	Iselin, NJ	Paul Chiarelli
AdamsBrown, LLC	Great Bend, KS	Meagan M. Wellbrock
Addison & Addison, P. C.	Harper Woods, MI	John T. Addison, II
Adelle Torres	Trabuco Canyon, CA	Adelle Torres
Adelson & Company PC	Pittsfield, MA	Carol J. Leibinger-Healey
ADKF, P.C.	San Antonio, TX	Susan Valdez



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AFairchild, PC	Carrollton, TX	Ryan Kennon
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Agler & Gaeddert, Chartered	Ottawa, KS	Harold Mayes
Agresta, Storms & O'Leary, PC	Indianapolis, IN	Matthew Buchmeier
Aguiar Cabrera Maceo & Co, LLP	Miam Lakes, FL	Alberto M. Aguiar
Aguirre, Greer & Co.	La Habra Hgts, CA	Eric Aguirre
Ahearn, Jasco + Company, P.A.	Pompano Beach, FL	Anthony M. Palermo
AJK, LLC	Manchester, GA	David Jordan
Alan C. Young & Associates	Detroit, MI	Anil Sakhuja
Alan K. Geer, P.A.	Tampa, FL	Alan K. Geer
Alan Ross & Company P. C.	Reading, PA	Alan Ross
Alban & Company CPA's PC	Anchorage, AK	Beverly Holaday-English
Albanese Sinchar Smith & Co.	North Huntingdon, PA	Joanna L. Sinchar
Alberto R. Lazaro PSC	San Juan, PR	Alberto R. Lazaro
Albin, Randall & Bennett	Portland, ME	Cheri L. Walker
Albright & Associates, Ltd.	Reno, NV	Travis D. Clark
Albright Crumbacker Moul & Itell, LLC	Hagerstown, MD	Rodney K Shipway
Aldrich CPAs + Advisors LLP	Carlsbad, CA	Terry Griffin
Aldridge Borden & Company PC	Montgomery, AL	William L. Cox
Alexander Lievens LLP	Austin, TX	Christopher E. Moore
Alexander & Williams, LLC	Dallas, TX	Joshua Alexander
Alexander, Almand & Bangs LLP	Gainesville, GA	Bryan M. St. Pierre
Alexander, Van Loon, Sloan, Levens & Favre, PLLC	Gulfport, MS	Kimberly R. Marmalich



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Allen, Gibbs & Houlik, L.C.	Wichita, KS	Zachary Spear
Allied CPAs, PC	Victor, NY	Jason Mayausky
Alloy, Silverstein, Shapiro, Adams, Mulford, Cicalese, Wilson & Co.	Cherry Hill, NJ	Raymond Dennis Vogt
Almich & Associates	Lake Forest, CA	Ryan K. Malouf
Alperin, Nebbia & Associates, CPA, PA	Fairfield, NJ	Steven Jay Alperin
Alta CPA Group LLC	Annapolis, MD	Jeffrey S. Griffith
Altman, Rogers & Co.	Anchorage, AK	Joseph V. Bergene
Amatics CPA Group	Bozeman, MT	Justin Gerber
Anastasi, Moore & Martin, PLLC	Spokane, WA	Paul J. Anastasi
Anchin, Block & Anchin LLP	New York, NY	Deborah L. de Vries
Anders Minkler Huber & Helm LLP	St Louis, MO	Mark G. Hinsen
Anderson & Reed, LLP	Roanoke, VA	Martha K. Boone
Anderson & Wells, P. C.	Mobile, AL	Robert A. Anderson
Anderson & Whitney, P.C.	Greeley, CO	Alan Holmberg
Anderson, Adkins & Company, CPAs, PC	Evans, GA	Thomas R. Crawford, III
Anderson, Larkin & Co. P. C	Ottumwa, IA	Alex Barr
Anderson, Lower, Whitlow, P.C.	Bettendorf, IA	Barry Anderson
Anderson, Tackman & Company, PLC	Rapid River, MI	Brandy Olson
Andrews Hooper Pavlik PLC	Saginaw, MI	Stephanie M. Cleaver
Angela M. Soles, CPA, PA	West Palm Beach, FL	Angela Soles
Anglin Reichmann Armstrong, P.C.	Huntsville, AL	Tracy L. Sams
Ann M Menke, CPA PC dba Menke & Company	West Point, IA	Carol Ross
Anne McCaleb, CPA	Brandon, OR	Anne E. McCaleb



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Anthony & Tabb PA	Wilson, NC	Douglas C. Tabb
Anthony Brunson PA	Davie, FL	Anthony Brunson
Antonio A. Soriano	East Meadow, NY	Antonio A. Soriano
Apicella, Testa & Company, P.C.	Shelton, CT	Achille A. Apicella
Apple Growth Partners	Akron, OH	Susan P. Burnoski
Apple Guerin Company, LLC	Baton Rouge, LA	Cynthia S. Adams
Apple, Kocaja & Associates, PA	Greensboro, NC	Jonathan L. Apple
Aprio, LLP	Matthews, NC	Charity Estelle Monk
Aquino, DeCordova, Alfaro & Co. LLP	Isla Verde, PR	Eduardo Gonzalez
Arcara Lenda Eusano & Stacey, CPAs, PC	Williamsville, NY	David A. Arcara
Ardito, Toscano & McCollum, PC	North Andover, MA	Roberta L. Mccollum
Arena Snyder & Dunlap LLP	Exton, PA	Kathryn V. Snyder
Arledge & Associates, P.C.	Edmond, OK	Jacob Winkler
Armanino LLP	San Ramon, CA	Paul J.Peterson
Armstrong, Backus & Co., L. L. P.	San Angelo, TX	Gayla C. Thornton
Arsement, Redd & Morella, LLC	Lafayette, LA	Stephen J. Arsement
Arthur S. Gunn Ltd.	Northbrook, IL	Arthur Gunn
Arty, Cohn & Feuer, LC	Miami, FL	Daniel Arty
Ary Roepcke Mulchaey, P.C.	Columbus, OH	John M. Roepcke
Ascend Audit & Advisory, Inc.	St. Petersburg, FL	Joseph Emerson Maddox, III
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Assurance Dimensions Inc.	Tampa, FL	Matthew McNamara
ATA CPAs + Advisors PLLC	Union City, TN	Jerry D. Smith
Atchley & Associates, LLP	Spokane, WA	Delaine Hess Gruber
Atherton & Associates, LLP	Austin, TX	Ronny Armstrong
Athey & Company, CPAs, P. A.	Modesto, CA	Loren J Kuntz
Askey, Askey & Associates, CPA, LLC	Bridgeton, NJ	Michael D. Vittorini
Atlas CPAs & Advisors PLLC	Colorado Springs, CO	Loni L. Woodley
Audit and Tax Solutions, CPAs, Inc.	Campbell, CA	Alon Shatzki
Avizo Group, Inc.	Mobile, AL	Dennis Sherrin
Awerkamp, Goodnight, Schwaller & Nelson, P. C.	Omaha, NJ	Andrew Cassidy
AXIOM Certified Public Accountants and Business Advisors LLC	Albuquerque, NM	Jaime Q. Rumbaoa, Jr
Axley & Rode LLP	Lufkin, TX	Tony McGowen
Ayotte Decker LLC	Naperville, IL	Gary P. Steeno
BAC CPA, LLC	Dubuque, IA	Michael J. Kircher
Bacchioni & Company, CPAs, P.C.	Albertson, NY	Christopher Bacchioni
Bachman CPA and Company, PC	Whitehall, PA	Keith R. Bachman
Baden, Gage & Schroeder, LLC	Fort Wayne, IN	Amanda Garner
Baerg & Associates Certified Public Accountants, LLP	Clovis, CA	John L. Baerg
Bailey Scarano LLC	Branford, CT	Dominic Scarano, Jr
Bailey, Moore, Glazer, Schaefer & Proto, LLP	Woodbridge, CT	Frank R. Proto
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Baldwin CPAs, PLLC	Richmond, KY	Myron D. Fisher
Bankole, Okoye & Associates, P.C.	Houston, TX	Abiodun O Bankole
Banks, Finley, White & Co.	Birmingham, AL	James C. White, Jr.
Baratz & Associates, P. A.	Marlton, NJ	John R. Fekete CPA
Barbacane, Thornton & Company LLP	Wilmington, DE	Jeffrey A. Kowalczyk
Barbara A. Medina	Englewood, CO	Lara A Medina
Barbera and Barbera	New Providence, NJ	Arthur Barbera
Barbich Hooper King Dill Hoffman A. C.	Bakersfield, CA	Danhira B. Millan
Bardon & Brackman CPAs and Business Advisors	Dayton, OH	Matthew J. Brackman
Barnes Saly & Company, P.C.	Johnstown, PA	Terence Shook CPA
Barnes Wendling CPAs	Cleveland, OH	Rosemary Rehner
Barnes, Dennig & Co., Ltd	Cincinnati, OH	Joseph L. Conover
Barnett & Patterson LLC	Voorhees, NJ	Jeffrey S. Barnett
Barry & Capers, P.C.	Sugar Land, TX	Lawrence M. Adler
Barton, Walter & Krier, P.C.	Maple Grove, MN	James Stelzer
BAS Partners LLC	Pembroke Pines, FL	Audley A. Porter
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Batchelor Tillery & Roberts, LLP	Raleigh, NC	Scott Esley Cabaniss
Bates, Carter & Co., LLP	Gainesville, GA	Kristi L. Griffin
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Bauknight Pietras & Stormer PA	Columbia, SC	Bryan Parker Hudson



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BCM, LLC	Saipan, MP	David J. Burger
BD & Company Inc.	Owings Mills, MD	Margaret Michael
BDG-CPAs	Ridgewood, NJ	Michael Magee
BDO USA, LLP	Philadelphia, PA	Beth Lee Garner
Beach, Freeman, Lim & Cleland, LLP	El Segundo, CA	Stephen A. B. Cleland
BeachFleischman PLLC	Tucson, AZ	CariAnn J. Todd
Bean Hunt Harris & Company	Fresno, CA	Thomas L. Hunt
Beasley Mitchell & Co.	Las Cruces, NM	Dahlia Paola Garcia, CPA
Bechanan & Co. LLC	Gaithersburg, MD	Nancy A. Bechanan
Bederson LLP	Fairfield, NJ	James H. Ruitenbergh
Beers, Hamerman, Cohen & Burger, P.C.	New Haven, CT	Jennifer Schempp
Beeson, Hoffman & Siddall, Inc.	Glendale, CA	Jonathan DeSpain
Belfint, Lyons & Shuman, P. A.	Wilmington, DE	Maria T. Hurd
Bell & Company, P. A.	North Little Rock, AR	James J. Lovelady
Bellows Associates, PA	Plantation, FL	Jennifer R. Koffman
Benda, Grace, Stulz & Company, P. C.	Sterling Heights, MI	Bryan D. Stulz
Benefit Audit Group, LLC	Westminister, MD	Jennifer Downs
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Bennett & Middendorf, Ltd.	Quinch, IL	Curtis A. Bennett



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<u>Bennett, Groeber, Mullen & Feltner Co.</u>	Springfield, OH	Matthew C. Mullen
<u>Bennett, Weber & Hermstad, LLP</u>	Gillette, WY	Ryan J. Gemar
<u>Benning Group, LLC</u>	Rockford, IL	Curtis D. Kleckler
<u>Bentley, Bratcher & Associates, P.C.</u>	Houston, TX	Gregory O Bratcher
<u>Berard & Associates, CPAs PC</u>	Suffern, NY	Joann Arendes
<u>BerganKDV, Ltd.</u>	St. Cloud, MN	Jeffrey H. Bloss
<u>Berger, Elliott, & Pritchard CPAs LLC</u>	Omaha, NJ	Joseph J. Pritchard
<u>Berger, Gheri & LaDuke PLC</u>	Bloomfield Hills, MI	Alan LaDuke
<u>Berkowitz Pollack Brant</u>	Miami, FL	David E. Kolan
<u>Berman Hopkins, CPAs & Associates</u>	Melbourne, FL	Michael Durante
<u>Berman, Sosman & Rosenzweig, CPA's PLLC</u>	Jericho, NY	David G. Rosenzweig
<u>Bernard Robinson & Company, L.L.P.</u>	Greensboro, NC	Courtney Coker
<u>Berry & Company CPAs Ltd</u>	Las Vegas, NV	David Berry
<u>BerryDunn</u>	Portland, ME	Todd Desjardins
<u>Bert Smith & Co.</u>	Washington, DC	George S. Willie
<u>Bertz Hess & Co. LLP</u>	Lancaster, PA	Thomas A. Wobber
<u>Besten & Dieruf, PLLC</u>	Lexington, KY	Andrew H. Dieruf
<u>Beta Solutions CPA, LLC</u>	Reston, VA	Kevin S. Matthews
<u>Bethke CPA, LLC</u>	Rockville, MD	Bernard Bethke
<u>Betts & Hayes, Ltd.</u>	Hamel, MN	George D. Betts
<u>BF Borgers CPA PC</u>	Lakewood, CO	Benjamin F. Borgers
<u>BFBA, LLP</u>	Sacramento, CA	Nathan Boyce



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BFMW Group, PLLC	Greenwood, MS	Gerald J. Warren
BGBC Partners, LLP	Indianapolis, IN	Shelley A. Mattaliano
BGHN Associates, P.C.	Cedar Rapids, IA	Kirt T. Norris
BGW CPA, PLLC	Charlotte, NC	Laura D. Bossert
BHLF LLP	Walnut Creek, CA	Brent Hillberg
BHM CPA Group Inc.	Circleville, OH	Matthew Rakay
BiggsKofford, P.C.	Colorado Springs, CO	Braden Hammond
Bilodeau, Wells & Company, P. C.	Essex Junction, VT	Brett T. Walker, CPA
Bishop and Draper	Jacksonville, FL	John I. Bishop
BKC CPAs, PC	Flemington, NJ	Joseph M. Carducci
BKHM, P.A.	Winter Park, FL	Nancy S. DiSalvo
Black & Pinckard, LLC	Hoover, AL	Elizabeth Shannon Black
BLACKA JESSUP & HENDERSON LLP	Charlotte, NC	Tom Blacka
Blackburn Childers & Steagall PLC	Johnson City, TN	Melissa Steagall-Jones
Blackman & Sloop, CPAs, P. A.	Chapel Hill, NC	Andrea P. Woodell
Blanchfield Meyer Kober & Rizzo, LLP	Hauppauge, NY	Thomas Gerard Kober
Bland & Associates, PC	Omaha, NJ	Justin Frauendorfer
Bland Garvey, P. C.	Richardson, TX	Lisa Knox Windlinger
Blatt and Dauman LLP	Hauppauge, NY	Erin J. Lomotan
Blazek & Vetterling	Houston, TX	Lou Ann Taylor
Blue & Co LLC	Carmel, IN	Michael A. Fleetwood
BlueBird, CPAs	Reno, NV	George Metkovich
Bluestein, Michael & Company PC	Jenkintown, PA	Lisa M. Clair



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BMG Certified Public Accountants, LLP	Lincoln, NJ	Sarah B. Pool
BMSS, LLC	Birmingham, AL	Derrel G. Curry
Bober, Markey, Fedorovich & Company	Akron, OH	James E. Merklin
Bobrow & Company, P.C.	Farmington, CT	Dawn M. DiStefano
Bock & Associates, L.L.P.	El Paso, TX	Adam Matthew Bock
Boeckermann Grafstrom & Mayer LLC	Bloomington, MN	Jason Marvin
Boge, Wybenga & Bradley, PC	Mount Pleasant, MI	Adam J House
Boivin & Associates, CPAs, PLLC	Merrimack, NH	Steven Boivin
Boles Metzger Brosius & Walborn PC	Harrisburg, PA	Linda Haines
Bolinger, Segars, Gilbert & Moss, L.L.P.	Lubbock, TX	Nathan Paden
Bollus Lynch LLP	Worcester, MA	Jeffrey C. Swanberg
Bomberg, Hanson & Associates	Minneapolis, MN	Timothy P. Stoeger
Bonadio & Co LLP	Pittsford, NY	Aaron C. Kofira
Bond & Company, P. L. C.	Jackson, MI	Patrick T. Walz
Boos & Associates, A Professional Corporation	Fresno, CA	Kevin E. Emerzian
Boris Benic and Associates LLP	Garden City, NY	Robert Puerto
Borland Benefield, P.C.	Birmingham, AL	Clif Daniel
Bormel, Grice & Huyett, P. A.	Laurel, MD	Raymond J. Plummer
Boswell, Schultz, Sonnenberg & Arnett PLC	Jackson, MI	Joseph M. Boswell
Boulay PLLP	Minneapolis, MN	Nathan Miller
Bountiful Peak Advisors	Bountiful, UT	Justin R. Shaw
Bourgeois Bennett, L.L.C.	Metairie, LA	Linda Eberle
Bowden & Wood	Louisville, KY	Nicholas Schaefer



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Bowers & Company, CPAs PLLC	Syracuse, NY	Nicole Teska
Bowman & Company LLP	VoorHees, NJ	Michelle E. Gasiorowski
Bowman & Company, LLP	Stockton, CA	Tara E. Eastwood
Boyer & Ritter, LLC	Camp Hill, PA	Kimbarley A. Williams
Boyle, Deveny & Meyer, P. C.	Missoula, MT	Becky Holdorf
Boyum & Barescheer, PLLP	Minneapolis, MN	Jacob K. Kriegler
BPM LLP	San Francisco, CA	Ryan P Davis
Brad Rosenberg CPA PC	Plainview, NY	Brad S. Rosenberg
Bradley & Associates, Inc.	Indianapolis, IN	Wade E. Hill
Brady, Martz & Associates, P. C.	Grand Forks, ND	Tahnee Magnus
Brady, Ware & Schoenfeld, Inc.	Dayton, OH	David Clear
Braj Aggarwal, CPA, P.C.	Jackson Heights, NY	Braj Kishor
Brand, Blackwell & Co., P.C.	Huntsville, AL	Charles A. Brand II
Breeding, Henderson & Hord PLLC	Lexington, KY	Charles W. Hord, II
Bregante + Company LLP	San Francisco, CA	Diana C. Sosa
Breslow Starling Frost Warner Boger Hiatt, PLLC	Greensboro, NC	A. Thomas Evans, III
Brickley DeLong, PC	Muskegon, MI	Brenda K. Jacobs
Bridges & Dunn-Rankin, LLP	Atlanta, GA	Phillip R Poovey
Bregante + Company LLP	Cattaraugus, NY	Cathie J. Bridges
Brink, Key & Chludzinski, P.C.	Portage, MI	Jaclyn J. Schmidt
Brinker Simpson & Co LLC	Springfield, PA	Cathy N. Seiler
Briscoe, Burke & Grigsby LLP	Tulsa, OK	Warren L. Grigsby
Brixey & Meyer, Inc.	Miamisburg, OH	John Garrity



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Brock, Schechter & Polakoff, LLP	Buffalo, NY	Kevin Majchrowicz
Brockway Gersbach Franklin & Niemeier PC	Temple, TX	Stephen Niemeier
Bronswick Benjamin P.C.	Chicago, IL	Jeffrey D. Bronswick
Brontide LLC	Bethesda, MD	George Papadopoulos
Brooks, Cook & Associates, LLC	Atlanta, GA	Ralph Willis Cook
Broussard & Company, CPAs, L.L.C.	Lake Charles, LA	Michael F. DeFalco
Brown & Associates, P. C.	Marietta, GA	Randy Brown
Brown and Fitzgerald, P.C.	Latham, NY	Mark T. Ryan
Brown Armstrong Accountancy Corporation	Bakersfield, CA	Neeraj Datta
Brown CPA, LLC	Irmo, SC	Matthew A. Brown
Brown Schultz Sheridan & Fritz	Camp Hill, PA	Scott Esworthy
Brown, Edwards & Company, L. L. P.	Roanoke, VA	Mark E. Wiseman
Brown, Ewing & Co., P.A.	Ridgeland, MS	David Ewing, Jr
Brown, Graham & Company, P.C.	Amarillo, TX	Gary L. Brown
Brown, Rogers & Co LLC	Little Rock, AR	Daniel Morrison
Brubaker & Williams LTD	Lewis Center, OH	Kevin J. Brubaker
Brungardt Hower Ward Elliott & Pfeifer LC	Hays, KS	Gary Schmeidler
Bruno & Tervalon, LLP, CPAs	New Orleans, LA	Joseph A. Akanji
Brunson, Wilkerson, Bowden & Associates, P.C.	Enterprise, AL	Jacquelyn L. Smith
Brunt Matz Group, P.A., CPAs	Hollywood, FL	Matthew D. Matz
Bryan, Little, Haley & Kent P.C.	Bartlesville, OK	Thad W. Kent
BSE Partners, LLC	Columbus, OH	Bradford Smith Eldridge



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BSM CPA Group, LLP	Clackamas, OR	Gregory A. Munro
BST & Co. CPAs, LLP	Albany, NY	Nia LaParl
BT & Co., P.A.	Topeka, KS	Dusty Wagoner
Buchbinder Tunick & Company LLP	New York, NY	Kenneth J. Perlman
Buckler, McKenney & Nadzadi, P.C.	Monroeville, PA	Jennifer Nadzadi
Buckley & Sitzman, LLP	Lincoln, NJ	Mark A. Nave
Buckno Lisicky & Company	Allentown, PA	Jeffrey E. Dobeck
Buffamante Whipple Buttafaro, P. C.	Olean, NY	Michael D. Staley
Bultynck & Co., P.L.L.C.	Clinton township, MI	Christopher M. Scott
Bunting, Tripp & Ingley LLP	Lake Wales, FL	William M. Jacobs
Burch, Crooms & Company LLP	Hartwell, GA	Alesia Bond Burch
Burch, Oxner, Seale Co., CPAs, P. A.	Florence, SC	Tracy Stephen Huggins
Burdette Smith & Bish, LLC	Fairfax, VA	Kevin Hamaker
Burkett, Burkett & Burkett, CPAs, P. A.	West Columbia, SC	Matthew Hodges
Burt & Company CPAs, LLC	Albuquerque, NM	Ronald E. Schranz
Bushoven LLC	Fair Lawn, NJ	Douglas J. Bushoven
Butler & Burke, LLP	Winston Salem, NC	Scott R. Smith
Butler & Stowe	Gastonia, NC	Sheila Thornton
Button Eddy & Sorrentino PLLC CPAs	Farmington, MI	Stephen L. Eddy
C. DART CPA	Riverside, CA	Craig Dart
C Douglas Erwin Jr., CPA	Smyrna, GA	Carl Douglas Erwin, Jr
C. J. Schlosser & Company, LLC	Alton, IL	Cindy A. Tefteller
C. Marc Martin, CPA	Midland, TX	Christopher M. Martin



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C. Randolph CPA, PLLC	West Jefferson, NC	Cynthia D. Randolph
Caballero Fierman Llerena + Garcia, LLP	Coral Gables, FL	Enrique Llerena
Cain & David, PC	Marietta, GA	John J. Cain
Cain, Ellsworth & Co., LLP	Sheldon, IA	Abby L. de Zeeuw
Calhoun, Thomson + Matza, LLP	Austin, TX	Clark S. Thomson
Caliber Audit & Attest, LLP	San Luis Abispo, CA	Kimberlyn M. Spiller
Calibre CPA Group PLLC	Bethesda, MD	Jacqueline M. Dunn
Callero & Callero, LLP	Niles, IL	Trevor Wohlgemuth
Calvetti Ferguson, P.C.	Houston, TX	Natasha Erskine
Calvin Martin & Co., PLLC	Houston, TX	Amy Martin Duarte
Camacho & Camacho, LLP	Monmouth Junction, NJ	Leodegario Q. Camacho
Campana Sarza & Tatewosian LLP	Cranston, RI	Paul Sarza
Campbell Jones Cohen CPAs	Las Vegas, NV	Lisa M. Jones
Campbell Taylor Washburn	Roseville, CA	Lia Bekalu
Campbell, DeVasto & Associates LLP CPAs	Hingham, MA	Sharon M. Marsh
Campbell, Rappold & Yurasits, LLP	Allentown, PA	James F. Bova, CPA
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Cantey, Tiller, Pierce & Green, LLP	Camden, SC	Janet M. Price
Capaldi Reynolds & Pelosi, PA	Northfield, NJ	Jeffrey Wilson
Capin Crouse LLP	Greenwood, IN	Emily Toler
Capossela, Cohen, LLC	Southport, CT	Nathaniel S. Yordon
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Carolyn A. Mayes, CPA	Santa Rosa, CA	Carolyn A. Mayes
Caron & Bletzer, PLLC	Kingston, NJ	John C. Bletzer
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Carr Riggs & Ingram L.L.C.	Atlanta, GA	Leslie R. Robinson
Carroll & Cook, CPA's	Fort Lauderdale, FL	Cynthia Busher
Carter & Company, P.C.	Troy, MI	Timothy Carter
Carter P.C.	Asheville, NC	Richard Carter
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Cassady Schiller & Associates, Inc.	Cincinnati, OH	Lydia Ritze
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Castiglia, LLP	Commack, NY	Robert V. Castiglia
Catanese Group	Johnstown, PA	Dustin P. Sherry
Caudill & Associates, CPA, PLLC	Lexington, KY	Gregory Caudill
Causey Demgen & Moore P.C.	Denver, CO	Richard J. Fleischman
Cavazos & Coleman, P. C.	San Antonio, TX	Charles Gerard Fuentes
CCK Strategies, PLLC	Tulsa, OK	Jeff Frable
CDH, P.C.	Itasca, IL	Andrea L. Krueger
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ChapinSandstrom, LLC	Columbia, MD	Daniel R. Sandstrom
Charland, Marciano & Company, CPAs, LLP	Providence, RI	Alfred T. Marciano
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Charles Heaven & Co.	Waterbury, CT	Enrico Melaragno
Charles Madden P.C.	Indianapolis, IN	Daniel J. Marsh
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Chek Tan and Company, LLP	San Francisco, CA	Dino Yue
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Chiampou Travis Besaw & Kershner	Amherst, NY	Andrew L. Neyman
Chortek LLP	Waukesha, WI	Julie M. Schroeder
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Christopher, Smith, Leonard & Stanell, P.A.	Sarasota, FL	Randy C. Dillingham
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Clark King & Associates	Toledo, OH	Donald D. King, II
Clark Nuber PS	Bellevue, WA	Shawn Hansen
Clark Raymond & Company PLLC	Redmond, WA	Jerad Daley
Clark, Schaefer, Hackett & Co	Dayton, OH	Tiffany White
Clarke, Snow & Riley, LLP	Quincy, MA	Thomas Clarke
Clausell & Associates, P.C.	Decatur, GA	James A. Clausell
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Clements, Purvis and Stewart, P.C.	Douglas, GA	S. Walt Stewart
CLH, LLC	Michigan City, IN	Tony Gillisse
CliftonLarsonAllen LLP	Minneapolis, MN	Doug Bertossi
Clumeck, Stern, Schenkelberg and Getzoff	Encino, CA	L. Larry Clumeck
Clyde, Ferraro & Co., LLP	Du Bois, PA	Mark A. Scolese
Clyne, Eagan & Associates	Cedar Knolls, NJ	Paul S Archbold
CMJ, LLP	Queensbury, NY	William A. Jeffreys
CMSP CPA's+Advisors P.C.	Troy, MI	Himanshu Patel
Coachella Valley Accounting and Auditing	La Quinta, CA	Shannon Maidment
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Colby & Company	Chesapeake, VA	Roger L. Porter, Jr
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<u>Coleman and Associates, CPA Firm</u>	Fleming Island	Timothy Coleman
Coleman & Williams, Ltd.	Milwaukee, WI	William B. Coleman
<u>Coleman, Huntoon & Brown, PLLC</u>	Chapel Hill, NC	Mark Brown
Coley, Eubank & Company, P.C.	Lynchburg, VA	J. Phillip Coley
<u>Collier, Johnson & Woods, P.C.</u>	Corpus Christi, TX	Caitlin Chupe
<u>Comer, Nowling & Associates, P.C.</u>	Indianapolis, IN	Douglas O. Jones
<u>Comyns, Smith, McCleary & Deaver, LLP</u>	Lafayette, CA	David Christy
<u>Condley and Company, L. L. P.</u>	Abilene, TX	Ryan M. Gibson
<u>Condon O'Meara McGinty & Donnelly LLP</u>	New York, NY	Matthew O'Dell
<u>Conner Ash P. C.</u>	St Louis, MO	Robert M. Klutho
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<u>Cook Martin Poulson, P.C.</u>	Logan, UT	Dustin Wood
<u>Cooper Norman</u>	Idaho Falls, ID	Ryan Mathews
<u>Copeland Buhl & Company PLLP</u>	Wayzata, MN	Jason Frick
<u>Corbets & Associates, Inc.</u>	Solon, OH	Kathleen Hoover
<u>Cordell, Neher & Company PLLC</u>	Wenatchee, WA	Steven Neher
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<u>Cornick Garber & Sandler LLP</u>	New York, NY	David Bolton
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Darin R. Crull CPA, LLC	Lees Summit, MO	Darin R. Crull
Darnall, Sikes & Frederick (A Corporation of Certified Public Accountants)	Eunice, LA	Pamela Bonin
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Darst, Brune & Associates, LLC	Omaha, NJ	Jeffrey A. Lapel
DarverKelly LLP	Greenville, SC	Harris J. Darver
David B. Floyd CPA, PC	Atlanta, GA	David Floyd
David L. Buck, CPA	Chino Hills, CA	David L. Buck
Davidson Doyle & Hilton, LLP	Lynchburg, VA	Peter Doyle
Davidson Fox & Company, LLP	BINGHAMTON, NY	Jesse J. Wheeler
Davidson, Holland, Whitesell & Co., PLLC	Hickory, NC	Melissa Price Shronce
Davie Kaplan, CPA, P.C.	Rochester, NY	Brian Sauers
DavisKelly LLP	Boston, MA	Randall S. Davis
Day CPA Services, P.C.	Newberg, OR	Eileen L. Day
Day Seckler LLP	Fishkill, NY	Kathryn A. Seckler
DBBMcKennon	Newport Beach, CA	Michael L. McKennon
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Dean Dorton	Lexington, KY	Kristen Taylor
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DeLeon & Stang, CPAs and Advisors	Gaithersburg, MD	Ryan G. Crabbs
Deloitte & Touche LLP	Chicago, IL	Sandra Carrier
Delperdang, Schuh & Co., P. C.	Sioux City, IA	Joseph P. Delperdang
Delta Wealth Advisors CPA's & Advisors, LLC	Indianapolis, IN	John C. Henn
Deluzio & Company LLP	Greensburg, PA	Jeffrey P. Anzovino
DeMarco Sciacotta Wilkens & Dunleavy LLP	Frankfort, IL	Kevin Modrich
Dembo Jones PC	North Bethesda, MD	Christopher A. Andracsek
DeMera DeMera Cameron LLP	Fresno, CA	Evin Edwards
Deming, Malone, Livesay & Ostroff, PSC	Louisville, KY	Melinda Heck
Dempsey Vantrease & Follis, PLLC	Murfreesboro, TN	Amanda Cromwell
Denman & Company LLP	West Des Moines, IA	Mandi Holcomb
Dent Moses, LLP	Birmingham, AL	Barry W. Brown
Derderian, Kann, Seyferth & Salucci, P.C.	Troy, MI	Ursula C. Scroggs
Dermody, Burke & Brown, CPAs, LLC	Syracuse, NY	Lori A. Ciarla
DeSantis, Kiefer, Shall & Sarcone, LLP	Staten Island, NY	Nicole M. Bulcroft
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DHJJ	Naperville, IL	Colin Shaw
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Dorfman, Abrams, Music, LLC	Saddle Brook, NJ	Edward Baltazar
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Draffin & Tucker	Albany, GA	Wes Sternenber
DRDA PLLC	Houston, TX	Laurian Tollett
Dritsas Groom McCormick, LLP	Fresno, CA	Leslie Pountney
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DSR CPA and Consultants LLC	Weston, FL	Suzette E. Richards
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Duffy Kruspodin LLP	La Jolla, CA	Daisy Hom
Dugan and Lopatka, CPAs, PC	Warrenville, IL	Hugh E. Elliott
Duggan, Joiner & Company	Ocala, FL	Sheila Bartczak
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Edwards and Leathers PC	Baytown, TX	Michael R. Leathers
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EisnerAmper LLP	Iselin, NJ	Denise L. Finney
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Engelson and Associates, Ltd.	La Crosse, WI	William J. Sherry
Ennis, Pellum & Associates, P.A.	Jacksonville, FL	Kevin Algee
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Epstein + Nach LLC	Glenview, IL	Ralph Nach
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Ernst Wintter & Associates LLP	Walnut Creek, CA	Laura A. See
Erwin & Company	Little Rock, AR	Tanya L. Esworthy
Esterbrooks Scott Signorelli Peterson Smithson, Ltd	Duluth, MN	Michael A. Pederson
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Estes, Bridgewater & Ogden	Springfield, IL	Lori K. Milosevich
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Evers Robinson Ltd	Phoenix, AZ	Erin Lopez



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Faulkner, King & Wenz, PSC	Mount Sterling, KY	Joseph C. King
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Ferlita, Walsh, Gonzalez & Rodriguez, P.A.	Tampa, FL	Adonay Rodriguez
Fester & Chapman, PLLC	Scottsdale, AZ	Kevin F. Camberg
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Finley & Cook, P.L.L.C.	Shawnee, OK	Timothy L. Barnes
Fiondella Milone & LaSaracina LLP	Glastonbury, CT	Frank Milone
Fiorita, Kornhaas & Company, P.C.	Danbury, CT	Paula Lathrop
Firley, Moran, Freer & Eassa, CPA, P.C.	East Syracuse, NY	Lauren L. Kincaid



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Fitts, Roberts, Kolkhorst & Co., P. C.	Houston, TX	Daniel St.Clair
Fitzgerald & Co., CPAs, P.C.	Vienna, VA	Gary P. Fitzgerald
Fitzgerald, DePietro & Wojnas, CPAs, P.C.	Utica, NY	Michael J. DePietro
Fitzpatrick Leary & Szarko LLC	Timonium, MD	Nicole R. Szarko
Fitzsimmons Abrams, LLP	New York, NY	David J. Fitzsimmons
Flagel, Huber, Flagel	Cincinnati, OH	Kevin A. Behrle
Flaherty Salmin LLP	Rochester, NY	Paul H. Salmin
Felix & Gloekler, P.C.	Erie, PA	Natalie A. Heberlein
Fleury, Singler & Co., P.C.	Iron Mountain, MI	Jerry L. Picucci
Flynn & Company, Inc.	Cincinnati, OH	Thomas O. Bowns
Ford, Scott & Associates, L.L.C.	Ocean City, NJ	John A. Sabella
Fordham Goodfellow, LLP	Hillsboro, OR	Blair A. Walker
Foreman & Leathers, P.C.	Oklahoma City, OK	Tim C.Foreman
Forge Financial and Management Consulting	Oskaloosa, IA	R. Ross Van Laar
Forrestall CPAs, LLC	Buford, GA	Jeff M. Forrestall
Fortner, Bayens, Levkulich & Garrison, P.C.	Denver, CO	Daniel Dibella
FORVIS, LLP	Springfield, MO	David L. Leising
Foti, Flynn, Lowen & Company, P. C.	Roanoke, VA	David A. Tingler
Foulk Huber, P.A.	Berlin, NJ	Donald Foulk
Foumberg, Juneja, Rocher & Co., P.C.	Encino, CA	Tarun K. Juneja



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Francisco J. Espinoza, CPA	Edinburg, TX	Francisco J. Espinoza
Frank Barcalow CPA, PLLC	Williamsburg, VA	Francis Barcalow
Frank N Hestand CPA PSC	Lexington, KY	Frank N. Hestand
Frank, Rimerman & Co. LLP	Palo Alto, CA	Candace L. Vaughn
Frankel Zacharia, LLC	Omaha, NE	Dan Davis
Franks, Franks, Wilemon & Hagood, P.A.	Tupelo, MS	Jonathan Hagood
Frazer, LLP	Brea, CA	Ryan Zhang
Frazier & Deeter, LLC	Atlanta, GA	Christopher E. Etheridge
Freed Maxick CPAs P.C.	Buffalo, NY	Michelle A. Sullivan
Freedman & Goldberg CPAs	Farmington Hills, MI	Michael Goldberg
Freemon, Shapard & Story	Wichita Falls, TX	Mac W. Cannedy
Frendel, Brown & Weissman LLP	New York, NY	Daniel Gornstein
Frith-Smith & Archibald, LLP	Woodland Hills, CA	Maria C. Kazemi
Froehling Anderson, Ltd.	St Louis Park, MN	Gail Thompson
Frohm Kelley Butler & Ryan, P.C.	Port Huron, MI	Ryan Kreger
Frost, PLLC	Little Rock, AR	Jay S. Howell
FRSCPA, PLLC	Tampa, FL	Paul Horowitz
Fruci and Associates, P. S.	Spokane, WA	Jennifer A. Crofoot
Fruth and Company PLL Certified Public Accountants	Fostoria, OH	Chris P. Chalfin
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Galani & Associates LLC	Collegeville, PA	Anthony Galani
Gallagher Flynn & Co LLP	Burlington, VT	Sarah E. Richards
Gallagher, McDevitt, Schalleur & Surgent, LLC	Devon, PA	Lauren Adamski
Galleros Robinson Certified Public Accountants, LLP	Cream Ridge, NJ	Leonora Galleros
Gallo & Company, CPAs, LLP	Jericho, NY	Frank A. Gallo
Galindez, LLC	San Juan, PR	Luis Corrada
Gallovic, Granito & Co. Ltd	Mentor, OH	Ann M. Erich
Garcia Garman & Shea, PC	Lebanon, PA	Angela Shea
Gardiner + Company	Charles City, IA	Dennis M. Gardiner
Garland & Greenwood, CPAs and Advisors, PLLC	Little Rock, AR	John S. Brock
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GBB & Co., LLP	Allentown, PA	Todd C. Newcomer
GBQ Partners LLC	Columbus, OH	Michael T. Kozlowski
Gearhart, Wienecke & Verrastro, PC	Williamsport, PA	Gary Dunlap
Geffen, Mesher & Company, P.C.	Portland, OR	David E Adams
GellerRagans	Orlando, FL	Deborah F. Brannon
Gelman, LLP	Santa Ana, CA	Lisa Green
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Gerson & Associates CPAs and Advisors, P.C.	Rochelle Park, NJ	David A. Gerson
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Gerstle, Rosen & Goldenberg, P.A.	Boca Raton, FL	Robert N. Rosen
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GGF, LLP	Encino, CA	Scott Michael Gilderman
Giambalvo, Stalzer & Company, CPAs, P.C.	Babylon, NY	Alfonzo Annunziata
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Gilbert & Stewart, CPA's, P. C.	Provo, UT	James A. Gilbert
Gilbert CPAs	Sacramento, CA	Kevin S. Wong
Gilliam Bell Moser LLP	Burlington, NC	Scott Williams
Gilligan & Bianco LLC	Cranston, RI	Helen-Mary J. Giligan
Gilmore & Associates LLP	San Mateo, CA	Caprice K. Wummer
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Gitomer & Berenholz, P. C.	Huntingdon Valley, PA	Brian K. Konyves
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H2R CPA	Pittsburgh, PA	Leo A. Hannah
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Hacker, Johnson & Smith, P.A.	Tampa, FL	Stephen R. Kania
Hacker, Nelson & Co., P. C.	Decorah, IA	Neil W. Schraeder
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Haines, Isenbarger & Skiba, LLC	Fort Wayne, IN	Cassie J Dunn
Hall, Kistler & Company LLP	Canton, OH	S. Franklin Arner
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Hancock & Robinson Certified Public Accountants	La Crosse, WI	Derek Wilber
Hancock Askew & Co., LLP	Savannah, GA	Jodi M. Malis
Handwerger, Cardegna, Funkhouser & Lurman, P.A.	Towson, MD	Kimberly A. Mustard
Hannis T. Bourgeois LLP	Baton Rouge, LA	Uvonne Brewer
Hansen Hunter & Company PC	Portland, OR	Louis O. McCollum, III
Hantzmon Wiebel LLP	Charlottesville, VA	Kevin L. Keller
Harding Shymanski & Company PSC	Evansville, IN	Brant W. Kennedy
Harper & Pearson Company, P.C.	Houston, TX	C. Trent Halsell
Harper and Harper	Fountain Valley, CA	Patrick Harper
Harper, Rains, Knight & Company, P.A.	Ridgeland, MS	Cecil M. Felder, III
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Harrington Langer & Associates	Saint Paul, MN	Greg Emmerich
Harris & Co. PLLC	Meridian, ID	Derrick Lasley
Harris, Hardin & Company, A.C.	Huntington, WV	Wallace B. Harris
Harris, Hardy & Johnstone, P. C.	Richmond, VA	Franklin R. Johnstone
Harris, Harvey, Neal & Co., LLP	Danville, VA	Stephen M. Gay
Harshwal & Company LLP	San Diego, CA	Sanwar Harshwal
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Hawkins Ash CPAs, LLP	La Crosse, WI	Randy L. Juedes
Hawthorn, Waymouth & Carroll, L.L.P.	Baton Rouge, LA	Brittany Thames
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Hayflich CPAs PLLC	Huntington, WV	Les Harbour
Haynie & Company	Salt Lake City, UT	Adam Wilkes
HBC CPAs & Advisors	Oklahoma City, OK	Lonnie D. Heim
HBE LLP	Lincoln, NE	Ashley S. Bell
HBME, LLC	Bountiful, UT	Jeffrey B. Miles
HCJ CPAs & Advisors, PLLC	Little Rock, AR	Mark Glover
HD Davis CPAs, LLC	Youngstown, OH	Joseph Kilgore
HDB, LLC	Skokie, IL	Michael P. Heneghan
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Heatherington & Fields	Tulsa, OK	Elizabeth A. Spittler
HEB Certified Public Accountants	Salt Lake City, UT	Mark Harker
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Henderson, Hutcherson & McCullough, PLLC	Chattanooga, TN	Randy M. Dummer
Henjes, Conner & Williams, P.C.	Dakota Dunes, SD	Melissa Willer
Hennessy Blotzer, LLC	Pittsburgh, PA	Liam Hennessy
Henningfield & Associates, Inc.	Valencia, CA	Randy Henningfield
Henry & Peters, P.C.	Tyler, TX	Gary D. Penkilo
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Hirth, Norris & Garrison, LLP	Grove City, OH	Timothy R. Harris
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Hocking & Schulenberg LLC	Lincoln, NJ	Shawn P. Schulenberg
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Holland, Bromley, Barnhill & Brett, LLP	Savannah, GA	Shannon Brett
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Horton, Lee, Burnett, Peacock, Cleveland & Grainger, PC	Birmingham, AL	Patricia Hooi Sang Oh
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Howard, Moore & McDuffie, P.C.	Macon, GA	Jay A. Siegelman
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Hoyt, Filippetti & Malaghan, LLC	Groton, CT	Paul R. Filippetti
Hozik & Company, PLC	McLean, VA	Karen Fleming
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J. M. O'Brien & Company P.C.	Springfield, MA	John M. O'Brien
J. Ronald Martin PA	Charlotte, NC	John G. Crabtree
J. Schaefer & Company LLC	Cleveland, OH	John R. Schaefer
J. Tenbrink & Associates	Olathe, KS	Gerald T. Tenbrink
J. W. Hunt and Company, LLP	Columbia, SC	William Pouncey
J.K. Boatwright & Co., P.C.	LaGrange, GA	Kenneth B. Edwards
Jackson Thornton & Co., P. C.	Montgomery, AL	Martin Alan Lee
Jackson, Howell & Associates, PLLC	Cordova, TN	David L. Jackson
Jacobs & Company LLP	West Palm Beach, FL	Marilyn R. Jacobs
Jacobs and Associates, LLC	Bala Cynwyd, PA	Michael Jacobs
Jacoby and Handley, PLLC	Vero Beach, FL	Casper (Kip) Jacoby
James Gallegos CPA PC	Albuquerque, NM	Nathan J. Gallegos
James L. Shook CPA P.C.	Tigard, OR	James L Shook
James M Moyna, CPA	Libertyville, IL	James M. Moyna
James Miller CPA, PC	Waco, TX	James C. Miller
James Moore & Co., P.L.	Gainesville, FL	Katie V. Davis
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Janover LLC	Garden City, NY	Dominic J. Rovano
Jardim & Marotta LLC	New Bedford, MA	Christie L. Marotta



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Jaynes, Reitmeier, Boyd & Therrell, P.C.	Waco, TX	Kristy Davis
JDS Professional Group, CPA's, Consultants & Advisors	Greenwood Village, CO	Jill E. Korenek
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Jesser, Ravid, Jason, Basso and Farber, LLP	Chicago, IL	Mark T. Jason
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JGD & Associates, LLP	San Diego, CA	Ronald K. Mitchell
JHS CPAs, LLP	Danville, CA	James F. Kepke
Jing & Company, an Accountancy Corp.	Walnut Creek, CA	Jing Chen
JLK Rosenberger, LLP	Irvine, CA	Daryl V. Luna
<u>JLS ACCOUNTING SOLUTIONS, LLC</u>	Scottsdale, AZ	JONATHAN L SMITH
Johanson & Yau, A.C.	San Jose, CA	Laura Lin
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Jones Mertsching CPAs, PC	Evergreen, CO	Eric Jones
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Lane Gorman Trubitt, LLC	Dallas, TX	David H. Ovesen
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Lanigan & Associates, P.C.	Thomasville, GA	John Keillor
LaPadula, Carlson + Co.	Coral Gables, FL	Sharon Carlson
Lapier, Dillon & Associates, P.C.	West Springfield, MA	Nicholas LaPier
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Larrisa M. Shaffer, CPA, PA	Jupiter, FL	Larrisa Shaffer
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Larson, Kellett & Associates, P.C.	Montoursville, PA	Brian C. Larson
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Lear & Pannepacker, LLP	Princeton, NJ	Kenneth Siegel
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Lethert, Skwira, Schultz & Co., LLP	Saint Paul, MN	Leann J. Johnson



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Libman & Associates, Ltd.	North Kingstown, RI	Scott P. Libman
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Lucas Horsfall Murphy & Pindroh LLP	Pasadena, CA	Mark Hagander
Lucke & Associates	Wichita, KS	Jeff L. Lucke
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Maher Duessel	Pittsburgh, PA	Elizabeth E. Krisher
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Matthews, Cutrer & Lindsay, P. A.	Ridgeland, MS	Matthew A. Turnage
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McCullough, Rossi & Co., Ltd	Hoffman Estates, IL	Joseph M. Rossi
McCurdy & Associates, Inc.	Columbus, OH	Robert D. McCurdy
McDaniel & Associates, P.C.	Dothan, AL	Paula Steele
McDermitt Davis, LLC	Orlando, FL	Troy L. Olson
McDonald Jacobs, P.C.	Portland, OR	Gerard DeBlois, Jr
McDonough, Eddy, Parsons & Baylous, A.C.	Parkersburg, WV	Benjamin M. Poling
McElhaney & Associates LLC	Pittsburgh, PA	Floyd E. McElhaney
McElroy, Quirk & Burch, A.P.C.	Lake Charles, LA	Caitlin Guillory
McEnerney, Shimabukuro, Okazaki & Fujita, CPAs, AAC	Honolulu, HI	Steven H. Shimabukuro
McFarlin & Brokke, P. C.	Omaha, NJ	Michael Smith
McGee, Hearne & Paiz, LLP	Cheyenne, WY	Brandy M. Marrou
McGill, Power, Bell & Associates, LLP	Erie, PA	Mitchell L. Kalkhof
McGilloway, Ray, Brown & Kaufman Accountants and Consultants	Salinas, CA	Patricia M. Kaufman
McGowan Guntermann	Santa Barbara, CA	Chrisley N. Reed
McGowen, Hurst, Clark & Smith, P.C.	West Des Moines, IA	Wendy Moran
McGrail, Merkel, Quinn & Associates	Scranton, PA	Mary Ann E. Novak
McGregor & Company LLP	Columbia, SC	Dean L. Richardson
McIntee Fusaro Del Corral, LLC	Fairfield, NJ	Isabel Del Corral
MCK CPAs & Advisors	Decatur, IL	Craig Negangard
McKeever Varga & Senko CPAs	Pittsburgh, PA	John R. Sommers
McKonly & Asbury LLP	Camp Hill, PA	Daniel E. Sturm
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McMillen & Company, PLLC	Colorado Springs, CO	Lane McMillen
McMullan & Company	Duluth, GA	Michael E. Townsend
McMullen, McPhee & Company, LLC	ELKO, NV	Kellie Nicola
McNair, McLemore, Middlebrooks & Co., LLC	Macon, GA	Homer T. Mcmichael, Jr.
McSoley McCoy & Co.	South Burlington, VT	Tom Stretton
McSweeney & Associates, APC	Grass Valley, CA	Zackary McSweeney
MDA Professional Group, P.C.	Huntsville, AL	Robin Young
Meaden & Moore Ltd	Cleveland, OH	Michelle H. Buckley
Meadows Urquhart Acree & Cook LLP	Henrico, VA	Michael P. Edwards
Meara Welch Browne, PC	Leawood, KS	Stephen W. Browne
Medaglia & Murphy, Inc.	Nashua, NJ	Jeffrey D. Murphy
Meglio Group, PC	Caldwell, NJ	Steven Meglio
Meicher CPAs, LLP	Middleton, WI	Jeffery L. Kuchenbecker
Meihaus CPA, PC	Escondido, CA	Michael D. Meihaus
Meisel, Tuteur & Lewis, P. C.	Roseland, NJ	Joseph Boyle, CPA
Melissa G. Critcher CPA PC	Waxhaw, NC	Melissa G. Critcher
Mellott & Mellott, P.L.L.	Cincinnati, OH	Matthew G. Juengling
Melton & Melton LLP	Houston, TX	Jennifer Patschke
Mendonca & Partners, CPAs, LLC	Union, NJ	Robert G. D'Uva
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Meriwether, Wilson and Company, PLLC	West Des Moines, IA	Jonathan D. Maahs
Mersereau, Lazenby & Rockas, LLC	Suwanee, GA	Joel Mulkey
Mertens & Stickler CPAs LLC dba Stemen, Mertens, Stickler CPAs & Associates	Columbus, OH	Jeremy Kenney
Mesch, PLLC	Fort Worth, TX	Frederick P. Mesch, III
Metwally CPA PLLC	Watauga, TX	Mohamed Metwally
Metz & Associates PLLC	Phoenix, AZ	Travis P. Jack
Meuwissen Flygare Kadrlik & Associates PA	Eden Prairie, MN	Christopher Mahowald
Meyaard Tolman & Venlet, P. C	Zeeland, MI	John P. Rosendall
Meyers Brothers Kalicka, PC	Longmeadow, MA	Rudy M D'Agostino
MGS LLP	Wayne, PA	Willis P. Maier
Michael A. Tobin & Associates, C.P.A.'s, P.C.	Latham, NY	Michael A. Tobin
Michael C. Becker & Co.	West Palm Beach, FL	Michael Becker
Michael Hall LLC	Alpharetta, GA	Michael Hall
Michael L. Anderson & Associates	Alexandria, MN	Pamela J Anderson
Michael Rosen & Company	Jenkintown, PA	Michael Rosen
Michael S. Hawes and Associates	Roseville, CA	Michael S. Hawes
Michalak, P.C.	Spring Branch, TX	Dustin R. Michalak
Midcoast Advisors, LLC	Schererville, IN	Derric J. Isensee
Middleton & Company, CPA, P. C.	Beaverton, OR	Steven W. Middleton
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Miller, Cooper & Co., Ltd.	Deerfield, IL	Joseph Morad
Miller, Welle, Heiser & Co., Ltd.	Saint Cloud, MN	Eric Schlangen
Milligan & Company LLC	Philadelphia, PA	John Milligan
Minsk Gould Tattrie & Lussier, LLP	Dedham, MA	Eric D. Lussier
Mira + Kolena, Ltd.	Toledo, OH	Thomas Kolena
Mitchell, Burns & Co., P.C.	Leesburg, VA	Kara J. Doyle
Mitchell & Titus LLP	New York, NY	Uzma Malik-Dorman
Mixon, Mixon, Brown & Tench, CPAs	Clarkesville, GA	Joely E. Mixon
Mize CPAs Inc.	Topeka, KS	Lori Pittman
MJCO, LLC, DBA Marshall, Jones	Atlanta, GA	Nathan Lummus
MJF & Associates, APC	Los Angeles, CA	Miguel Figueroa
MMNT, LLC	Manchester, CT	Philip S. Nemphos
MN Blum LLC	Rockville, MD	Angie Koulavong
Mondorf & Fenwick, CPA's, PLLC	Johnson City, NY	Kirk C. Blackman
Monroe Shine & Co., Inc.	New Albany, IN	Gregory A. Cockerel
Monroe, Sweeris & Tromp, PLC	Grand Rapids, MI	Eric G. Oman
Moore Colson & Company, P.C.	Atlanta, GA	Candace Jackson
Moore Grider & Company CPAs LLP	Fresno, CA	Pam Gallemore
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Morrison & Smith, LLP	Tuscaloosa, AL	Barrett A. Burns
Morrison, Clark & Company CPAs PLLC	Chandler, AZ	Shaun Clark
Morrow & Co. LLC	Wichita, KS	Richard L. Morrow, CPA
Morse & Co., P.L.L.C	Tulsa, OK	Jason T. Cobb
Moss & Yantis CPA PA	Mount Pleasant, SC	Christa M. Yantis
Moss Adams LLP	Albuquerque, NM	Lisa P. Todd
Moss, Krusick & Associates, LLC	Winter Park, FL	Joseph Krusick
Morton Accounting Services LLC	Santa Fe, NM	Janet Pacheco-Morton
Mowery & Schoenfeld LLC	Lincolnshire, IL	Thomas R. Keanan
MP PC	Springfield, MA	Patrick Leary
MPCCompany LLP	Raleigh, NC	Michael Palazzo
MRPR GROUP	Southfield, MI	Robert Sickler
MSL, P.A.	Orlando, FL	Kevin Murphy
MSPC Certified Public Accountants and Advisors, P.C.	Cranford, NJ	Michael Pescatore
MSTiller LLC	Atlanta, GA	Cary Flewellyn
Mugnolo & Associates, Ltd	Burr Ridge, IL	Carmen F. Mugnolo
Mullen Sondberg Wimbish & Stone P. A.	Annapolis, MD	John Wiland
Munninghoff, Lange & Company	Covington, KY	Brian R. Steppe
Muret CPA, PLLC	Tulsa, OK	Paul F. Muret
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N&K CPAs, Inc.	Honolulu, HI	Dwayne S. Takeno
N. Wesley Pughsley Jr., CPA, PC	Roanoke, VA	Noah W. Pughsley
Nail McKinney Professional Association	Tupelo, MS	Richard Bullock
Nanavaty, Davenport, Studley & White, LLP	Newtown, CT	Glenn Nanavaty
Nardella & Taylor, LLP	Lexington, MA	Edward Taylor
Naresh Arora & Gulrajani, CPAs, LLP	Santa Clara, CA	Naresh Arora
Nasif, Hicks, Harris & Co., LLP	Santa Barbara, CA	Sarah E. Turner
Nathan Wechsler & Company, P. A.	Concord, NJ	Stephen F. Lawlor
Navolio & Tallman LLP	San Francisco, CA	Thomas J. Parry
Nawn & Company CPAs Ltd	Paoli, PA	Christopher P. Nawn
Nawrocki Smith LLP	Melville, NY	David M. Tellier
NE Kelly and Associates, LLC	Boston, MA	Nancy E. Kelly
Nearman, Maynard, Vallez CPAs & Consultants, P.A.	Miami, FL	Chris J. Vallez
Needles & Associates, LLC	Broomfield, CO	Kurt D. Needles
Neitzel, Luke & Salopek, Inc.	Cleveland, OH	Michael T. Salopek
Nelson Consulting, Inc.	Elk Grove, CA	Michelle O. Nelson
Nerone CLLB & Associates LLC	Columbus, OH	Edward Nerone
Newburg & Company, LLP	Waltham, MA	Michael Vasil
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Nichols, Rise & Company, LLP	South Sioux City, NJ	Lynette Meyer
Nicholson & Olson	Roseville, CA	Charles A. Nicholson
Nietzke & Faupel, P. C.	Pigeon, MI	Brian V. Hazard
Niewald & Martin, LLC	Denver, CO	Kim L. Martin
Nisivoccia LLP	Mt. Arlington, NJ	Christabel M. Valladares
Northwest CPA Group PLLC	Richland, WA	Kristi Nelson
Novak Birks, P. C.	Kansas City, MO	Keith Fredrick Novak
Novak Francella LLC	Bala Cynwyd, PA	Ryan Kelly
Novogradac & Company LLP	San Francisco, CA	David L. Conway
Novotny CPA Group, PLC	Norton Shores, MI	Thomas Winkelman
Nugent & Haeussler, P. C.	Montgomery, NY	Thomas R. Busse
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OBFM Accountants, Inc.	Emeryville, CA	Jeffrey Scott Oto
O'Brien Shortle Reynolds & Sabotka, PC	Rutland, VT	Thomas J Sabotka
O'Connor & Co.	Valencia, CA	Michael O'Connor
O'Connor, Brooks & Co., P. C.	Dubuque, IA	Jeremy L. Woolf
O'Connor, Hoso & Loree, LLC	Warren, OH	David A. Hoso
O'Connor, Maloney & Company, P. C.	Worcester, MA	Anthony D. Rozevicius
O'Donnell, Ficenec, Wills & Ferdig, LLP	Omaha, NJ	Daniel Dudley
Ojeda CPA Group, PSC	Ponce, PR	Eduardo Ojeda Figueroa



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Olsen Muhlbauer & Co. LLP	Carroll, IA	Tammy M. Bruch
Olsen Thielen & Co., Ltd.	Roseville, MN	Robert J. Koch
One River CPAs	Oakland, ME	Gary W. Smith
O'Neill & Gaspardo, LLC	Mokena, IL	Brian L. Gaspardo
Oster & Wheeler, PC	Keene, NJ	Belinda S. Oster
Ostrow Reisin Berk & Abrams, Ltd.	Chicago, IL	James Pellino
Otrando, Porcaro & Assoc. Ltd	Warwick, RI	Gregory A. Porcaro
Ouellette & Associates, P.A.	Lewiston, ME	Gary Wigant
Ovist & Howard, Inc.	Henderson, NV	Mary Heinz
Owings & Company, PLLC	Reston, VA	Wallace H. Owings
P&K CPAs LLC	Parsippany, NJ	John G. Patrizio
Paceline Accounting Group, LLP	Sioux Falls, SD	Mary T. Dally
Packer Thomas	Canfield, OH	Richard A. Schafer
Pagliuco Opalacz & Associates, PC	Oak Brook, IL	Robert C. Opalacz
Pannell Kerr Forster of Texas, P. C.	Houston, TX	Kevin Hengst
Park Fowler & Co., PLLC	Corpus Christi, TX	P. Andrew Hall
Parks & Company, LLC	Coconut Creek, FL	Christian H. Parks
Parms & Company, LLC	Columbus, OH	Timothy Grant
Parsons CPA PLLC	Charlotte, NC	Clayton S. Parsons
Pasquesi Sheppard LLC	Lake Forest, IL	Mark N. Zivkovic
Patrick Buzarelllos Kendrick LLP	Sacramento, CA	Cristopher Gibson
Pattillo, Brown & Hill, LLP	Waco, TX	Greg D. Shropshire



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Paulin and Hughes, Inc.	Cincinnati, OH	James Paulin
Paulsen, Megaard & Co. PS	Bothell, WA	Susan L. Paulsen
Pauly, Rogers and Co., P.C.	Tigard, OR	Hans Graichen
Payne & Smith, LLC	Dallas, TX	Steven T. Smith
Payne, Nickles & Company	Norwalk, OH	David W. Brink
PBMares, LLP	Richmond, VA	Thomas B. Healy
PBS Advisors, P.C. DBA Schreiber Advisors, P.C.	Southgate, MI	Frank Reinstein
PDR CPAs + Advisors	Oldsmar, FL	Mary Brown
Peach & McPherson	North Haven, CT	Raymond Peach
Pease Bell CPAs, LLC	Cleveland, OH	Christopher J. Szuch
Peck Associates, P. C.	Wellesley Hills, MA	Gary J. Marini
Pedelahore & Co., LLP	New Orleans, LA	Jennifer Doran
Peggy S. Edge, CPA, LLC	Austin, TX	Peggy S. Edge
Peggy S. Edge, CPA, LLC	Cedar Park, TX	Peggy S. Edge
Penan & Scott, P. C.	Rockville, MD	James Scott Jr
Penrod, George & Co.	Napoleon, OH	David A. Reiser
Pension Assurance LLP	Woodland Hills, CA	Nathan Johnston
Pepperman, Emboulas, Schwartz & Todaro, LLC	Metairie, LA	William C. Abadie, Jr
Perez-Abreu, Aguerrebere, Sueiro & Torres P.L.	Coral Gables, FL	Juan R. Aguerrebere Jr.
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Persinger Company CPAs, INC	Covington, VA	Kurt A. Feazell
Peter J. Gilman P. C.	Boston, MA	Peter J Gilman
Peter Shannon & Co.	Countryside, IL	Tara Skole
Peters & Associates	Syracuse, NY	Mark C. Peters
Peters & Chandler, P.C.	Oklahoma City, OK	Corey A. Coleman
Petersen CPAs and Advisors, PLLC	Yakima, WA	Angela M. Pratt
Petrinovich Pugh & Company, LLP	San Jose, CA	Kevin M. Kaefer
PKF Mueller, LLP	Elgin, IL	Richard Deicke
Philip B Pacino CPA LLC	Winchester, MA	Philip B Pacino
Phillip V. George PLLC	Celeste, TX	Phillip Von George
Phillips Harvey Group, P.A.	Naples, FL	Nathan Phillips
Piaker & Lyons, P. C.	Binghamton, NY	Janeen Frances Schrann
Pickett, Chaney & McMullen LLP	Overland Park, KS	Todd Brown
Pickett, Chen and Company, Inc.	Irvine, CA	Kwong H. Chen
Pierce Firm, PLLC	Springdale, AR	Jill Pierce
Pierre-Louis & Associates CPA PC	Baldwin, NY	Frantz Pierre-Louis
Piltz, Williams, LaRosa & Co.	Biloxi, MS	Else Marie
Pisenti & Brinker LLP	Petaluma, CA	Roxanne Shockey
Pivot CPAs	Ponte Vedra Beach, FL	Richard S. Heller
PKF O'Connor Davies, LLP	Harrison, NY	Linda McLean



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PKF, PC	Boston, MA	Jose M. Tarrio
PKS & Company, P. A.	Salisbury, MD	Andrew M Haynie
PlanChec(k) CPAs, LLC	Columbus, OH	Edward S. Pierce
Plante & Moran PLLC	Southfield, MI	Lindy Beldyga
PNJK Partners LLP	Park Ridge, IL	Hyung-Choon Park
Polk and Associates, P.L.C	Bingham Farms, MI	Richard Gray Williams Jr
Pollaro & Associates	Lakewood, CA	John W. Pollaro
Pomares & Co., LLP	Sacramento, CA	Jeffrey P. Ewing
Pooler CPA Group, LLC	Memphis, IN	Shawn M. Pooler
Porte Brown LLC	Elk Grove Village, IL	Russ Wilson
Porter & Allison, Inc.	Anchorage, AK	Benjamin L. Allison
Porter Muirhead Cornia & Howard	Casper, WY	Alexandra Wilkinson
Potter & Brant, P. L. C.	Clear Lake, IA	Kristan M. Brant
Potter & Company, P. A.	Monroe, NC	John W. Kapelar
Poulsen VanLeuven & Catmull PA	Burley, ID	Jeffrey D. Poulsen
Practical Audit Solutions PC	Lawton, OK	Darryl Turnbull
Prado & Renteria CPAs, Prof. Corp.	Chicago, IL	Hilda Renteria
Prager Metis CPAs, LLC	New York, NY	Ira Talbi
Presnell, Gage, Accounting & Consulting	Lewiston, ID	Scott J Dockins
Price Kong and Co. CPAs PA	Phoenix, AZ	Troy Griffith
PriceKubecka, PLLC	Addison, TX	Amy D. Sac
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Prothro, Wilhelmi & Company, P.L.L.C.	Tyler, TX	Walter K. Wilhelmi
Przybysz & Associates, CPAs, P.C.	Fort Smith, AR	David Wyatt
PSK LLP	Arlington, TX	Marie M. Bosillo
PSV & Co, P.S.C.	San Juan, PR	Francisco Perdomo Ferrer
Pue, Chick, Leibowitz & Blezard, LLC	Vernon, CT	Michael R. Blezard
Pugh & Company, P.C. d/b/a Pugh CPAs	Knoxville, TN	Anthony Ted Hotz
Pulakos CPAs, PC	Albuquerque, NM	Jake Dopson
Purk & Associates P.C.	St. Louis, MO	TJ Hoeferlin
Purkey, Carter, Compton, Swann & Carter, PLLC	Morristown, TN	Amy D. Hemminger
Purvis, Gray and Company	Gainesville, FL	Laura L. Hathaway
Puryear & Noonan, CPAs, PLLC	Nashville, TN	Stephanie A Richerson
Putman & Hancock	Fayetteville, TN	Dan L. Hancock
PW Partners, LLC	Gahanna, OH	Edward S. Pierce
PYA, PC	Knoxville, TN	Matthew A. Stuart
QRGA, LLP	Norwood, MA	Lindsay Francoeur
Quandt Berndt & Company LLC	Waukesha, WI	John T. Himmelspach
Quast, Janke and Company, CPA's, P. C.	Bay City, MI	Robert Friske
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R. Berger & Company, CPAs, PC	Smithtown, NY	Robin Berger



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R. S. Abrams & Co. LLP	Islandia, NY	Marianne E. Van Duyne
R.A. Hall & Co., LLC	Boston, MA	Eric J. Hall
Rabren, Odom, Pierce & Hayes, P.C.	Andalusia, AL	Gail C. Hayes
Radachi and Company, Certified Public Accountants	Elyria, OH	Richard Radachi
Rainer & Company, P. C.	Newtown Square, PA	Michael DeHaven
Raines & Fischer LLP	New York, NY	Brian Uhlman
Ralston & Company, P. A.	Jacksonville, FL	Jon Cornaire
Ram Associates	Trenton, NJ	Parameswara Ramachandran
Ramos & Floyd CPAs PLLC	Lakeland, FL	David R. Ramos
Randy Vegting, CPA, MST, An Accountancy Corporation	Woodland Hills, CA	Randolph Otto Vegting
Raphael and Raphael LLP	Boston, MA	Robert M. Carleton
Raphael Goldberg Nikpour Cohen & Sullivan PLLC	Woodbury, NY	Michael R. Sullivan
Rasco Winter Thomas Group, LLP	Little Rock, AR	Ron Meyers
Raymond CPA Group LLC	Bradley, IL	Raymond J. Raymond
Rayner, Foos, Kruse & Irwin, Inc.	Maumee, OH	John Ziegelhofer
RBSM LLP	New York, NY	Peter Stefanou
RBT CPAs LLP	Newburgh, NY	Tonia Crown
RDG + Partners CPAs, PLLC	Pittsford, NY	Timothy Hern
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Rea Logan & Co., LLC	Marion, IN	Douglas C. Bryant



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Redwitz, Inc.	Irvine, CA	Jared Herron
REDW LLC	Albuquerque, NM	Jessica Bundy
Reed & Co. of Mayfield, PSC	Mayfield, KY	Albert F Harris
Reed & Company, P.C.	Lafayette, IN	Eileen M. Cochran
Reeder & Associates, PA	Tampa, FL	Richard W. Reeder
rfarmer, llc	Lamar, CO	Ronny R. Farmer
Regan Levin Bloss Brown & Savchak P. C.	Allentown, PA	Brian T. Regan
Regan Schickner Harper LLC	Ellicott City, MD	James G. Schickner
Regier Carr & Monroe, LLP, CPAs	Wichita, KS	Susan M. Vos
Rehmann	Saginaw, MI	Tara J. Frank
Reid CPAs, LLP	Woodbury, NY	Stuart G. Lang
Reid, Sahm, Isaacs & Schmelzlen	San Diego, CA	John R. Schmelzlen
Reilly, Penner & Benton LLP	Milwaukee, WI	Patrick Hoffert
Reiwa Accounting LLP	Irvine, CA	Masahiro Kusunoki
Reimer McGuinness Hess P.C.	Houston, TX	Shanna L. Rougeau
Rekdal Hopkins Howard, PS	Bellevue, WA	Richard A. Rekdal
Renner and Company CPA, PC	Alexandria, VA	Andrew E. Young
RESJ, PC	Stockbridge, GA	Daniel O. Clum
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RFM Group	Mount Pleasant, MI	Tina Powell
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Rhodes Young Black & Duncan	Duluth, GA	AnneMarie Scully
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Richard J. Breslin	Belleville, IL	Richard J. Breslin
Richards, Witt & Charles, LLP	Garden City, NY	Raymond Goren
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Rick & Shannahan CPA's	St. Louis, MO	Gerard J. Germain
Ridout, Barrett & Co., P. C.	San Antonio, TX	Michael Moore
Riley & Company, PLLC	Houston, TX	Quentin T. Riley
Riley and Company Inc.	Stroudsburg, PA	Scott A. Miller
Riney, Hancock CPAs PSC	Evansville, IN	Carla Dowell
Ringo & Assoc PC, CPAs	Plymouth, MI	Christine M. Ringo
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Rivero, Gordimer & Company, P.A.	Tampa, FL	Stephen G. Douglas
RJ Pile, LLC d/b/a Pile CPAs	Indianapolis, IN	Scott J. Shoemaker
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RKL LLP	Lancaster, PA	Wendy M. Lakatos



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Robert M Stefancik CPA	Milton, FL	Robert M. Stefancik
Robert Rossi & Co.	Olyphant, PA	Ralph R. Morris, III
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Robertson Neal & Company LLP	Greensboro, NC	Margaret Mc. Luebke
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Rodl Langford de Kock, LLP	Greenville, SC	Ann Roberts
Rodriguez, Rivera & Toro P.S.C.	Mayaguez, PR	Ivan A. Santiago
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Rogers, Anderson, Malody & Scott, LLP	San Bernardino, CA	Leena Shanbhag
Rogers, Clem & Company	Covina, CA	Andy R. Jones, CPA
Rogoff & Company P. C.	New York, NY	Abdellatif E. Elmaghrabi
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Ross, Strent & Company, LLP	Melville, NY	Todd LaMendola
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SHL CPAs PLLC dba Anderson Bros. CPAs	Post Falls, ID	Brian Shull
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Simpson & Simpson CPAs	Los Angeles, CA	Grace Yuen
Singer & Lusardi	Worcester, MA	Gary G. Skagerlind
SingerLewak LLP	Irvine, CA	Katherine Lawson
Sisterson & Co. LLP	Pittsburgh, PA	Mark Uebele
Sitzberger & Company, LLC	Brookfield, WI	Scott Albrecht
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Skibbie CPA Inc.	Winchester, TN	Scott A. Skibbie
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SKMB, P.A.	Rockville, MD	Edward A. Bortnick
SKW CPAs & Advisors, PLLC	Lexington, KY	Kelley W. Kirk
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Smith & DeKay, P. S.	Bellevue, WA	Gary F. Lacroix
Smith & Howard, P. C.	Atlanta, GA	Lori Wagnon
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Smoak, Davis & Nixon LLP	Jacksonville, FL	Robert T. Loverich
Smoker, Smith & Assoc., P. C.	Hershey, PA	Jori M. Culp
<u>Smolin, Lupin & Co., LLC</u>	Fairfield, NJ	Dina DeMarco
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Snyder & Clemente	Kingston, PA	Joseph P. Zekas
Snyder Cohn, PC	North Bethesda, MD	Barbara M. Kromer
Sobel & Co., LLC	Livingston, NJ	Elizabeth B. Harper
Sol Schwartz & Associates P. C.	San Antonio, TX	Cesar Mejia
Solakian & Company LLC	TAMPA, FL	Michael Solakian
Soren McAdam LLP	Redlands, CA	Julia Cox
Soukup, Bush & Associates, P.C.	Fort Collins, CO	Mika M. Schneider
<u>Spafford & Landry, Inc.</u>	Redlands, CA	Patrick Spafford
Spiegel Accountancy Corp	Walnut Creek, CA	Kadidia Traore
Spinelli CPA, PC	Worcester, MA	Diane M. Peralta
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SSC CPAs, P.A.	Topeka, KS	Brenda K Flanagan
ST Group	Sacramento, CA	Andrew Topchiy
Stambaugh Ness, Inc.	York, PA	Nikki M. Hoffman
Stancil PC	Raleigh, NC	Diane Helms
Stanfield + O'Dell, P. C.	Tulsa, OK	Charlotte Henry
Stanley Hill, CPA, PLLC	Morrisville, NC	J. Stanley Hill
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Stephano Slack LLC	West Chester, PA	Jolie B. Karp
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Stern, Kory, Sreden & Morgan	Stevenson Ranch, CA	Douglas Ridnor
Steve Walls & Associates PLLC	Glen Allen, VA	Steven P. Walls
Steven C. Butler, CPA	Flower Mound, TX	Steven Butler
Steven D. Eisenberg CPA P. A.	Sunrise, FL	Steven D. Eisenberg
Steven M. DeRouen & Associates	Lake Charles, LA	Steven M. DeRouen
Stewart, Martin, Dudley & Webb, P.C.	Amarillo, TX	Casey Webb
Stinnett, Padrutt & Aranyosi	Akron, OH	Richard A. Schrader
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Thong, Yu, Wong & Lee, LLP	Rosemead, CA	John Taing
Thoresen Diaby Helle Condon & Dodge, Inc.	Minneapolis, MN	Rachel A. Peters
Thornhill Financial, LLC	Strongsville, OH	George Bloomfield
Tiffany Montaruli, CPA, PLLC	Staten Island, NY	Tiffany Mary Montaruli
Tighe Kress & Orr PC	Elgin, IL	Steve Leazzo
Till, Hester, Eyer & Brown, P.C.	Birmingham, AL	Elizabeth F. Chicarello
Tiller and Company, P. C.	Baytown, TX	Mark R. Tiller
Tina T. Chiang Accountancy Corporation	City of Industry, CA	Tina T. Chiang
Titus & Urbanski Inc.	Toledo, OH	Judy J. MacQuisten
TMCE, LLP	Shreveport, LA	Daniel W. Carpenter
TMDG, LLC	Baltimore, MD	Timothy A. Heller
TMI CPA, PC	Hauppauge, NY	Tina M. Isbitsky
TOAL, MURRAY, DAY & LALOR, LLC	Annapolis, MD	John P. Murray
Todres & Company LLP	Westbury, NY	Michael M. Todres
Tomkiewicz Wright LLC	Atlanta, GA	John Nelson



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Topel & Silver, CPA's, P. A.	Manalapan, NJ	Steven R. Silver
Topel Forman L.L.C.	Chicago, IL	John Rozek
Topp McWhorter Harvey, PLLC	Hattiesburg, MS	Jeana Rich
Torres, Hernandez & Punter, CPA, PSC	Carolina, PR	Luis F Hernandez Santana
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Traveller & Company LLC	Centerville, UT	David M. Traveller
Tremper & Co, LLP	Seattle, WA	Laird S. Vanetta
Tronconi Segarra & Associates LLP	Williamsville, NY	Diane M. Straka
Trout CPA	Lancaster, PA	Krista A. Showers
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Tuck & Company, P.A.	Coral Springs, FL	John W. Tuck
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Turlington and Company, LLP	Winston Salem, NC	W. Bennett Bruff
Turner Vedrenne & Howard PC	Dallas, TX	Stephen P. Howard
Turner Warren Hwang & Conrad A. C.	Burbank, CA	Kian Moshirzadeh
Turner, Leins & Gold, LLC	Vienna, VA	Isabel Quintela
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UHY LLP	St Louis, MO	Susan F. Orr
UHY Del Valle & Nieves PSC	San Juan, PR	Carlos Nieves-Vega
Universal CPA PC	Brooklyn, NY	Gennady Pomeranets
Updegrove, McDaniel, McMullen & Chiccehitto, PLC	Leesburg, VA	Donna M. McMullen
Urish Popeck & Co., LLC	Pittsburgh, PA	Michael A. Popeck
Vail & Park, P.C.	Richardson, TX	Matt P. Chen
Valenti, Rackley & Associates, LLC	Valdosta, GA	Nicholas J. Valenti
Van De Ven, LLC	Cape Girardeau, MO	Scott A. Ven de Ven
Van Houten & Associates, PC	Round Rock, TX	Jeremy Maxwell
Vance Flouhouse & Garges, PLLC	Charlotte, NC	Ronald Vance
Vander Ploeg Bergakker & Associates	Grand Rapids, MI	Timothy P. Clark
Vann Whipple Milligan, P.C.	Atlanta, GA	Carl W. Vann
Varney & Associates CPA's, LLC	Manhattan, KS	Susan M. Spain
Vasquez & Company, LLP	Los Angeles, CA	Roger Martinez
Vega Palau & Co.	San Juan, PR	Aileen Vega
Veid & Veid CPAs	Cincinnati, OH	Diana L. Veid
Venman & Co LLC	Shelton, CT	Janet Barillari
Verdeja, De Armas, Trujillo & Alvarez LLP	Coral Gables, FL	Octavio R. Verdeja
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Visse & Company	Kirkland, WA	Michael A. Visse
Vollmer, Daniel, Gaebe & Grove, LLP	Visalia, CA	D William Hitchman
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Vrakas CPAs + Advisors	Brookfield, WI	Brad Weckwerth
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VSH PLLC	Bellingham, WA	Matthew A Roetcisoender
VWC, P. S.	Kirkland, WA	Adrienne L. Nordland
W. Harris Wooten	Garden City, NY	William Wooten
Wagner, Ferber, Fine & Ackerman, PLLC	Floral Park, NY	Joseph Davi
Waldron H. Rand & Co. P. C.	Needham, MA	Brian Dlugasch
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Walker & Associates	Orange, CA	John P. Walker
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Warren and Koss, P. C.	Salem, VA	Carol Harlow-Koss
Warren Averett, LLC	Birmingham, AL	Melissa Herbert
WarrenJackson CPAs PLLC	Sweetwater, TN	Denise S. Davis
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Watkins Uiberall, PLLC	Memphis, TN	Jeffrey L. Thomason
Watkins, Ward and Stafford, PLLC	Starkville, MS	Keith Winfield
Watler Accounting Certified Public Accountants, P.C.	Brazil, IN	Janet L. Storey
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WatsonRice LLP	New York, NY	Marcevir Bernardo
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Wear, Howell, Strickland Quinn & Law, LLC	Decatur, AL	Lynn H. Reeves
Weaver and Tidwell, L.L.P.	Houston, TX	Kerri Franz
WebsterRogers LLP	Charleston, SC	Robert M. Tilton
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Weinlander Fitzhugh	Bay City, MI	Julie A Ellis
Weinstein Spira & Company, P. C.	Houston, TX	Andy Dube
Weinstein Zugman, LLC	Fort Lauderdale, LA	Michael Preville
Weinzapfel & Co., LLC	Evansville, IN	Leigh Ann Weinzapfel
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Whalen and Company	Worthington, OH	William Bauder
Wheeler, Wolfenden & Dwares, PA	Wilmington, DE	Kathleen M. Corcoran
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Whitinger & Company L L C	Muncie, IN	Jerald L. Childs
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Williams, Weiss, Hester & Company PLLC	Jackson, MS	Douglas Hester
Williams, Williams & Lentz LLP	Paducah, KY	Kelly D. Scruggs
Williams-Keepers LLC	Columbia, MO	Jon Class
Wilsey Meyer Eatmon Tate PLLC	Oklahoma City, OK	David L. Eatmon
Wilson & Associates CPAs	San Diego, CA	Gregory K. Wilson
Wilson Ivanova Certified Public Accountants	SAN BERNARDINO, CA	Maya S. Ivanova
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Wilson, Shannon & Snow, Inc.	Newark, OH	Michael Crumrine
Windes, Inc.	Long Beach, CA	Lisa Carrick
Windham Brannon, LLC	Atlanta, GA	Anne Morris
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Wong Johnson & Associates APC	Murrieta, CA	Deron G. Johnson
Woodward & Associates, Inc	Bloomington, IL	Philip C. Wegeng
Worthington, Hughes & Hoar, P.C.	Woburn, MA	Anthony F. Caruso, Jr
Worthy & Company, LLC	Hillsboro, OR	Mr Darren Worthy
Wright Ford Young & Co.	Irvine, CA	Cynthia LeBerthon
Wright, Moore, DeHart, Dupuis & Hutchinson, LLC CPAs	Lafayette, LA	Lance E. Crappell
Wrinkle Gardner & Company PC	Friendswood, TX	Dennis C. Gardner
Wrubel, Wesley & Co.	Farmington Hills, MI	Douglas M. Wesley
WSDD CPAs, Ltd.	Chicago, IL	William O'Hara
WSRP, LLC	Salt Lake City, UT	Douglas T. Myers
WuHoover & Co. LLP	San Mateo, CA	Susan B. Mostajo
Yehezkel CPA LLC	New York, NY	Silvia Yehezkel
Yeo & Yeo P.C., CPAs and Business Consultants	Saginaw, MI	Marisa Ahrens
Yodice & Company, P.C.	Parsippany, NJ	Joseph Galazzo
Young, Oakes, Brown & Company, P. C.	Altoona, PA	James R. Berkhimer
Younger & Company CPAs	Riverside, CA	Vivian Younger
Yount, Hyde & Barbour, P.C.	Winchester, VA	Christopher S. Moulden
Yu Yao Xu CPA PLLC	Flushing, NY	Yu Yao Xu
Yulishana, Inc.	San Jose, CA	Yuliyana Mihaylov



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Zelin & Associates CPA LLC	New York, NY	Steven B. Zelin
Zimmerman & Associates	Baltimore, MD	Richard William Brunner
Zinner & Company LLP	Cleveland, OH	Susan D. Krantz
Zomma Group, LLP	Coral Gables, FL	Ileana C. Alvarez
Zwick CPA, PLLC	Southfield, MI	Jack I. Zwick