



Governmental Audit Quality Center

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<u>Member Firms</u>	<u>City and State</u>	<u>Contact Partner</u>
415 Group	Canton, OH	Dana Lynn Patterson
A Total Solution CPA & Consulting Services	Indianapolis, IN	Crystal Allen
A. Bricks Coggin CPA, PLLC	South Lake, TX	Bricks Coggin
A. Kahan, CPA, P.C.	Brooklyn, NY	Abraham Kahan
A. M. Peisch & Company LLP	W, Lebanon, NH	Christopher Goulette
A. Rohm, Smith & Company	Newport News, VA	Theresa Rohm
A. J. Farmer, CPA	Franklin, TN	A Jack Farmer, Jr
AJG CPAs, PLLC	Brentwood, TN	Kenneth W Jones
AAFCPAs	Westboro, MA	Thomas F. Muldoon Jr.
Abare, Kresge & Associates CPAs, LLC	Saint Augustine, FL	William T. Abare, III
Abbott, Stringham & Lynch	San Jose CA	Joshua L. Cross
Abdo, LLP	Mankato, MN	Andrew K. Berg
ABIP, PC	San Antonio, TX	Michael Del Toro
Abrams, Foster, Nole & Williams, P.A.	Baltimore, MD	Arnold Williams
Accavallo & Company LLC	Ansonia, CT	John A. Accavallo
Accounting Solutions Group, LLC dba Accounting Solutions	Gladstone, MO	Robert W. Wilson
Accuity LLP	Honolulu, HI	Dennis M. Tsuhako
Accuity, LLC	Albany, OR	Glen O. Kearns
Accurate CPA Services	Upper Marlboro, MD	Jamela Des Vignes
Accutrak Consulting and Accounting Services PLLC	Chesterfield, MI	Shaniece Bennett



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Acuity Consulting, Inc.	Alexandria, VA	McCoy Williams
Adamson & Company LLC	Corpus Christi, TX	Adam Miller
AdamsBrown, LLC	Hays, KS	Meagan M. Wellbrock
Adelfia LLC	Chicago, IL	Gilda B. Priebe
Adelle Torres	Trabuco Canyon, CA	Adelle Torres
Adelson & Company PC	Pittsfield, MA	David M. Irwin, Jr
ADKF, P.C.	San Antonio, TX	Susan M. Valdez
Adler & Pias LLC	Alexandria, LA	William A. Paddie
Adrian Webb, CPA	McAllen, TX	Adrian Webb
Advantage Financial Services Corporation dba Goodlander, Swett & Rybicki, CPAs	Grand Rapids, MI	Jennifer K. Martin
Affordable Housing Accountants Ltd.	Portersville, PA	Heather Cuhran
Agler & Gaeddert, Chartered	Ottawa, KS	Harold K. Mayes Jr
Agresta, Storms & O'Leary, PC	Indianapolis, IN	Matthew Buchmeier
Agustin Rodriguez Nieves	Toa Alta, PR	Agustin Rodriguez
Ahonen & Tregembo, PLLC	Ironwood, MI	Karl Ahonen
Aiken & Sanders, Inc. P. S.	Aberdeen, WA	Lonnie L. Rich
AJK, LLC	Manchester, GA	Charles Middlebrooks
Alan C. Young & Associates	Detroit, MI	Anil Sakhuja
Albright Crumbacker Moul & Itell	Hagerstown, MD	R. Kert Shipway
Aldrich CPAs + Advisors LLP	Salem, OR	Andrew S. Maffia
Aldridge Borden & Company PC	Montgomery, AL	Amanda Hines



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<u>Alexander & Company CPAs PSC</u>	Owensboro, KY	Joseph B Keller Jr
<u>Alexander CPA PLLC</u>	Dallas, TX	Melvin Alexander
Alexander Gibbs Chartered	Upper Marlboro, MD	Alpha A Gibbs
<u>Alexander, Almand & Bangs LLP</u>	Gainesville, GA	Rachel Byers-Miller
<u>Alexander, Lankford & Hiers, Inc.</u>	Lufkin, TX	Susan Murrell
<u>Alexander, Van Loon, Sloan, Levens & Favre, PLLC</u>	Gulfport, MS	Kimberly R. Marmalich
<u>Alford, Nance, & Jones, LLP</u>	Madisonville, KY	Theresa A. Jones
<u>Allen & Associates, PLLC</u>	Lexington, KY	Shad J. Allen
<u>Allen Accounting P.S.C. dba Amick and Company PSC</u>	Louisville, KY	Douglas Ray Allen II
<u>Allan Smith & Company, CPA's PC</u>	Stoughton, MA	Allan Smith
<u>Allen, Gibbs & Houlik, L.C.</u>	Wichita, KS	Jonathan Nibarger
<u>Allen, Green & Williamson LLP</u>	Monroe, LA	Amy B. Tynes
<u>Alliance CPAs LLC</u>	Fairbanks, AK	Kara M. Moore
<u>Allied CPAs, PC</u>	Victor, NY	Jason J. Mayausky
<u>Almich & Associates</u>	Lake Forest, CA	Ryan K. Malouf
<u>Alta CPA Group LLC</u>	Annapolis, MD	Mark Perry
<u>Altman, Rogers & Co</u>	Anchorage, AK	Brian W. Kupilik
Alvarez & Mendoza, PA	Miami, FL	Domingo A. Alvarez
<u>Amatics CPA Group</u>	Bozeman, MT	Morgan S. Scarr
<u>AMGL, PC</u>	Grand Island, NE	Marcy J. Luth
<u>Ampaw & Associates CPA, LLC</u>	West Allis, WI	Mark K. Ampaw



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<u>Anders Minkler Huber & Helm LLP</u>	St Louis, MO	Mark G. Hinsen
<u>Anderson & Whitney, P.C.</u>	Greeley, CO	Melissa S. Bigler
<u>Anderson Davis & Associates CPAs PA</u>	Glen Burnie, MD	Michael C. Davis
Anderson Hill, LLP	Lubbock, TX	Jerry Hill
<u>Anderson, Marx & Bohl, P.C.</u>	Corsicana, TX	Dori A. Bohl
<u>Anderson, Tackman & Company, PLC</u>	Kincheloe, MI	Kathleen Ciantar
<u>Anderson, Tuckey, Bernhardt & Doran, P.C.</u>	Caro, MI	Valerie J. Hartel
<u>Andrews Hooper Pavlik PLC</u>	Saginaw, MI	Jamie L. Rabe
<u>Angela Dussault, CPA dba Lancaster Accounting & Tax Service</u>	Lancaster, NY	Angela Dussault
<u>Ann R. Craven, CPA, PLLC</u>	Greensboro, NC	Ann R. Craven
Anthony Brunson PA	Miramar, FL	Anthony Brunson
Anthony Lamboy & Co., CPA, PSC	Caguas, PR	Anthony Lamboy-Rodriguez
Antonio Rodriguez Borrero	Humacao, PR	Antonio Rodriguez-Borrero
<u>Apicella, Testa & Company, P.C.</u>	Shelton, CT	James E. Traester
<u>Apple Growth Partners</u>	Akron, NJ	Dana Lynn Patterson
<u>Aquino, De Cordova, LLC</u>	San Juan, PR	Eduardo Gonzalez
Ardito & Company LLC	Frenchtown, NJ	Anthony Ardito
<u>Arkansas Legislative Audit</u>	Little Rock, AR	Keith B. Freeman
<u>Arledge & Associates, P.C.</u>	Edmond, OK	Jacob Winkler
<u>Armanino LLP</u>	San Ramon, CA	Grant Lam
<u>Armstrong Vaughan & Assoc P.C.</u>	Universal City, TX	Phil Vaughan
<u>Armstrong, Backus & Co., L. L. P.</u>	San Angelo, TX	Gayla C. Thornton



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Arnold Knox CPA Advisory Services LLC	South Holland, IL	Valicienne Arnold
Arnold, Walker, Arnold & Co., P.C.	Mt Pleasant, TX	Lanny G. Walker
Arrighi, Blake & Associates, LLC	Yerington, NV	Joan Sciarani-Blake
Arthur S. Gunn, Ltd.	Northbrook, IL	Arthur S Gunn
Ascend CPA Solutions LLC	Newton Square, PA	Lisa S Pacell
Ascent Accounting & Advisory PLLC	Memphis, TN	Sara Beshires
Askey, Askey & Associates, CPA, LLC	Leonardtown, MD	Christa Hood
ATA PC	Jackson, TN	Matthew A. Wood
Atchley & Associates, LLP	Austin, TX	Jeremy Myers
Atlas CPAs & Advisors PLLC	Colorado Springs, CO	Loni L. Woodley
Audit & Compliance Services, LLC	Deming, NM	Carlos S LOBATO
Audit Solutions, LLC	Ballwin, MO	Shoaib Kharawala
Auditor of Public Accounts - Commonwealth of VA	Richmond, VA	Staci A. Henshaw
Auditor of Public Accounts Kentucky	Frankfort, KY	Shawna Crouse
Auditor of State of Ohio	Columbus, OH	Tiffany Ridenbaugh
Avizo Group, Inc.	Brewton, AL	Rachel G. Young
BAC CPA, LLC	Dubuque, IA	Michael J. Kircher
Bacon & Company CPAs LLC	Warwick, RI	Patricia A. Boucher
Badawi & Associates	Oakland, CA	Ahmed M. Badawi
Bailey & Company, Chartered	Nampa, ID	Cassie Zattiero
Bailey CPA, LLC	Yakima, WA	Abby Sanders
Bailey, Moore, Glazer, Schaefer & Proto, LLP	Woodbridge, CT	Brian S Borgerson



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Baker Newman & Noyes LLC	Portland, ME	Anne M. Cloutier
Baker Tilly US LLP	Madison, WI	Jodi L. Dobson
Balance & Strategy Advisors, CPAs, LLC	Chapel Hill, NC	Deetra B. Watson
Balestra & Company, PLLC	South Shore, KY	Brenden D Balestra
Baldwin CPAs, PLLC	Richmond, KY	Myron D. Fisher
Ballard & Company, Ltd	Mountain Home, AR	Patrick C. Ballard
Bambo Sonaiké, CPA, LLC	Marietta, GA	Bambo Sonaiké
Bankole, Okoye & Associates, PC	Houston, TX	Abiodun O. Bankole
Banks Accountancy	Tustin, CA	Emily R. Banks
Banks Finley White & Co.	Birmingham, AL	James C White, Sr.
Barbacane, Thornton & Company LLP	Wilmington, DE	Steven N. Kutsuflakis, CPA
Barbetti McHale, LLC CPA	Dunmore, PA	Michael F. McHale
Barfield and Kinkead LLC	Loganville, GA	James E. Kinkead
Barley & Company, P. C.	Huntington, PA	John F. Barley
Barnard, Vogler & Co., CPAs	Reno, NV	Jamie Lawson
Barnes Saly & Company, P.C.	Johnstown, PA	Terence Shook
Barnes Wendling CPAs	Cleveland, OH	Laurie Gatten
Barnes, Dennig & Co., Ltd	Cincinnati, OH	Robert P. Ford
Barnett & Moro, P.C.	Hermiston, OR	Paul A Barnett
Barrale Renshaw CPAs and Advisors LLC	St. Louis, MO	Louis A. Barrale
Barre & Company LLC	Union, NJ	Richard Barre



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Barry E. Gaudette CPA, PC	Traverse City	Barry E. Gaudette
BAS Partners LLC	Miramar, FL	Audley A. Porter
Batchelder Associates, PC	Barre, VT	Bonnie K Batchelder
Batchelor Tillery & Roberts, LLP	Raleigh, NC	William J. Black, Jr.
Bates, Carter & Co., LLP	Gainesville, GA	Kristi L. Griffin
Batts Morrison Wales & Lee, P.A.	Orlando, FL	Michael Lee
Bauman Associates, Ltd.	Eau Claire, WI	Nathan Kalepp
BBA Accounting Advisors PLLC	Long Island City, NY	Tatyana Blecic
BBCM, PC	Montgomery, AL	Michael S. Celka
BCA Watson Rice Western Region, LLP	Torrance, CA	Helen Chu
BCM, LLC	Tamuning, GU	David J. Burger
BDO USA, P.C.	McLean, VA	Lee Klumpp
BDMP Assurance, LLP	Portland, ME	Richard Killingsworth
BeachFleischman PLLC	Tucson, AZ	Eric B. Maneval
Beasley Mitchell & Co.	Las Cruces, NM	Dahlia P. Garcia
Bederson LLP	West Orange, NJ	Michael Caro
Bee, Bergvall & Co., P. C.	Warrington, PA	Jennifer J. McHugh
Beers, Hamerman, Cohen & Burger, P.C.	New Haven, CT	Francis J. Broderick
Belfint, Lyons & Shuman, P. A.	Wilmington, DE	Jonathan D. Moll
Bell & Company, P. A.	North Little Rock, AR	James J. Lovelady
Bellows Associates, PA	Plantation, FL	Nadine Bellows-Levine



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<u>Ben Epstein & Associates LLC</u>	Lakewood, NJ	Reuven D. Epstein
<u>Benford Brown & Associates, LLC</u>	Chicago, IL	Timothy S. Watson
<u>Benham & Hodge, P.C.</u>	St Thomas, VI	Mittie Hurst Benham
<u>Bennett Thrasher LLP</u>	Atlanta, GA	Karen A. Mueller
<u>Bennett, Weber & Hermstad, LLP</u>	Gillette, WY	Ryan J. Gemar
<u>Benning Group, LLC</u>	Rockford, IL	Jenny Blocker
<u>Berard & Associates, CPAs PC</u>	Suffern, NY	Donalee R. Berard
<u>BerganKDV, Ltd.</u>	St Cloud, MN	Nancy M. Schulzetenberg
<u>Berger, Toombs, Elam, Gaines & Frank, CPA's PL</u>	Fort Pierce, FL	Joyce Hadley
<u>Berman, Hopkins, Wright & LaHam, CPAs & Associates, LLP</u>	Melbourne, FL	Laura Anne Pray
<u>Bernard Johnson Hagan Couto & Co., PC</u>	Topsfield, MA	Timothy F. Hagan
<u>Bernard Robinson & Company, L.L.P.</u>	Greensboro, NC	Benjamin Ryan Ripple
<u>Bert Smith & Co.</u>	Washington, DC	George S. Willie
<u>Berthiaume & Company</u>	Saginaw, MI	Kenneth A. Berthiaume
<u>Besten & Dieruf, PLLC</u>	Lexington, KY	Andrew H. Dieruf
<u>Betancourt & Co. PSC</u>	Canovanas, PR	Mario A. Betancourt-Pagan
<u>Beussink, Hey, Roe & Stroder, L.L.C.</u>	Cape Girardeau, MO	Jeffrey Stroder
<u>Bevis, Eberhart, Browning, Walker & Stewart, PC</u>	Dothan, AL	B. Mark Witherspoon
<u>BFR CPA, LLC</u>	Wichita, KS	Randall G. Ford
<u>BGBC Partners, LLP</u>	Indianapolis, IN	Shelley A. Mattaliano
<u>BHLF LLP</u>	Walnut Creek, CA	Brent Hillberg



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<u>BHM CPA Group, Inc.</u>	Circleville, OH	Michael A. Balestra
<u>BKC CPAs, PC</u>	Flemington, NJ	Joseph M. Carducci
<u>BKHM, P.A.</u>	Winter Park, FL	Nancy DiSalvo
<u>Black, Bashor & Porsch, LLP</u>	Sharon, PA	Norbert F. Dietrich, Jr.,
<u>Blackburn Childers & Steagall PLC</u>	Johnson City, TN	Chad T. Kisner
<u>Blair and Associates, P.C.</u>	Cedaredge, CO	Brian Blair
<u>Bland & Associates, PC</u>	Omaha, NE	Justin Frauendorfer
<u>Blankenship CPA Group, PLLC</u>	Brentwood, TN	Rich A. Lockwood
<u>Blazek & Vetterling</u>	Houston, TX	Laurie H. Gutierrez
<u>Bledsoe, Hewett & Gullekson CPAs, LLP</u>	Broken Arrow, OK	Jeffrey D. Hewett
<u>Bloom & Bloom LLP</u>	Millburn, NJ	Richard D. Bloom
<u>Blue & Co., LLC</u>	Columbus, OH	Alan Parks
<u>BlueBird, CPAs</u>	Reno, NV	Byeol Lee (Gemma) Han
<u>BMG Certified Public Accountants, LLP</u>	Lincoln, NE	Sarah B. Pool
<u>BMSS, LLC</u>	Birmingham, AL	Michael L. Brand
<u>Bober, Markey, Fedorovich & Company</u>	Akron, OH	Eric German
<u>Boden, Klein & Sneesby, A Professional Corporation</u>	Roseville, CA	Bruce W. Sneesby
<u>Bohnsack & Frommelt LLP</u>	Overland Park, KS	Mia K. Frommelt
<u>Bolinger, Segars, Gilbert & Moss, L.L.P.</u>	Lubbock, TX	Trey Rowe
<u>Bolton, Sullivan, Taylor & Weber, LLP</u>	Palestine TX	Rick D. Taylor
<u>Boman Accounting Group, Inc.</u>	Campbell, CA	Lynda R. Boman
<u>Bonadio & Co LLP</u>	Pittsford, NY	Heidi Bresler



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Booker T. Camper, Jr CPA	Memphis, TN	Booker T. Camper Jr
Borchardt, Corona, Faeth & Zakarian	Fresno, CA	Christina Zakarian
Boring & Company, P.C.	Lubbock, TX	David Boring
Borland Benefield, P.C.	Birmingham, AL	Jeffrey Chandler
Bosch & Statham, LLC	Ruston, LA	Melissa M. Bosch
Botsch and Associates, CPA's LLC	Carmi, IL	Arlynn D. Stroman
Bountiful Peak Advisors	Bountiful, UT	Justin R. Shaw
Bourgeois Bennett, L.L.C.	Houma, LA	Paul V. Pechon
Bowers & Company CPAs PLLC	Watertown, NY	Elizabeth A. Bush
Bowman & Company LLP	Voorhees, NJ	Jennifer L Bertino
Boyer & Company, P. A.	Burnsville, MN	Kelly R. Loose
Boyer & Ritter, LLC	Camp Hill, PA	Matthew S. Wildasin
Boyum & Barenscheer, PLLP	Minneapolis, MN	Anna C. Lovegren
BPM LLP	San Jose, CA	Shannon Winter
Brady, Martz & Associates, P. C.	Bismarck, ND	Mindy S. Piatz
Brady, Ware & Schoenfeld, Inc.	Columbus, OH	Twana L. Cheek
Bramel & Ackley, PSC	Ft Wright, KY	Stephanie Rae Huhn
Brantner, Thibodeau & Associates	Bangor, ME	Craig S. Costello
Breedlove & Co. P.C.	Spring, TX	Jill Heinze
Brenda P. McElwee P. C.	Aransas Pass, TX	Brenda P. McElwee
Brett V. Backlund, CPA, PC	Gilbert, AZ	Brett V. Backlund



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Brian L. Haas, CPA	Mountain Home, AR	Brian Lee Haas
Brian T. Kelly, CPA & Associates LLC	Carbondale, PA	Brian T. Kelly
Brickley DeLong, P.C.	Muskegon, MI	Eric VanDop
Brinker Simpson & Co LLC	Springfield, PA	Cathy N. Seiler
Briscoe, Burke & Grigsby LLP	Tulsa, OK	Joseph Robertson
Brock, Schechter & Polakoff, LLP	Buffalo, NY	Melissa A. Stevener
Brockway Gersbach Franklin & Niemeier PC	Temple, TX	Daniel E Jones
Brooks Watson & Company, PLLC	The Woodlands, TX	Michael Brooks
Broussard & Company, CPAs, L.L.C.	Lake Charles, LA	Michael F. DeFalco
Brown & Company CPAs, PLLC	Largo, MD	Gail H. Jenifer
Brown Armstrong Accountancy Corporation	Bakersfield, CA	Thomas M. Young
Brown CPA, LLC	Irmo, SC	Matthew A. Brown
Brown Plus	Camp Hill, PA	Wanda Lynn
Brown, Edwards & Company, L. L. P.	Roanoke, VA	Chris A. Banta
Brown, Ewing & Co., P.A.	Ridgeland, MS	David Ewing, Jr
Brown, Graham & Company, P.C.	Amarillo, TX	Gary L. Brown
Brown, Thornton, Pacenta & Company, PA	Pensacola, FL	Michael D. Thornton
Bruce D. Norling CPA, P. C.	Sudbury, MA	Bruce D. Norling
Bruce Michael Redlin CPA LLC	West Allis, WI	Bruce M. Redlin
Bruno & Tervalon, LLP, CPAs	Jackson, MS	Jonald J. Walker



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Brunson, Wilkerson, Bowden & Associates, P.C.	Enterprise, AL	Misty K. Tindol
Brunt Matz Group, P.A., CPAs	Hollywood, FL	Matthew D. Matz
Brymar CPAs	Watsonville, CA	Michael J Bryant
Brynjulfson CPA, P.A.	Lakeland, FL	Mike Brynjulfson
BST & Co. CPAs, LLP	Albany, NY	Paul L. Goetz
BT & Co., P.A.	Topeka, KS	Stacey Hammond
Buckler, McKenney & Nadzadi, P.C.	Monroeville, PA	Mitchell McKenney
Buckno Lisicky & Company	Allentown, PA	Chris W. Betley
Buescher and Company, LLC	Madison, FL	Mark F. Buescher
Buffamante Whipple Buttafaro, P.C.	Olean NY	David V. DiTanna
Burch, Crooms & Company LLP	Hartwell, GA	Alesia B. Burch
Burger & Comer, P. C.	Tamuning, GU	David J. Burger
Burke & Associates CPAs Inc	Rockland, MA	John N Burke
Burke, Worsham & Harrell, LLC	Donalsonville, GA	Kayla K. Calhoun
Burkett, Burkett & Burkett, CPAs, P. A.	West Columbia, SC	Matthew Hodges
Burkhardt & Burkhardt, Ltd	Mankato, MN	Jeffrey M. Burkhardt
Burkhart, Pizzanelli, P.C.	West Springfield, MA	Julie M. Quink
Burton McCumber & Longoria, L.L.P.	McAllen, TX	Ricardo Longoria
Buseck Barger Bleil & Co Inc	Erie, PA	Elizabeth N. Sturgeon
Butler Agnew & Associates, LLC	Industry, PA	Katherine Marie Butler



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<u>Butler, Williams & Wyche, LLP</u>	Macon GA	Heath Spears
Buu D Nguyen, CPA	Garden Grove, CA	Buu D Nguyen
<u>BWK Rogers PC</u>	Minneapolis MN	Oscar B. Rogers
<u>Byrd, Smalley & Adams, P.C.</u>	Decatur, AL	Timothy A. Smalley
Case, Sabatini & Company, P. C.	Pittsburgh, PA	Debra Sue Pitschman
C Douglas Erwin Jr., CPA	Marietta, GA	Carl D. Erwin
C. Duane Cline CPA, LLC	Morristown, TN	Carroll D. Cline
<u>C. J. Schlosser & Company, LLC</u>	Alton, IL	Patricia Shrewsberry
C.J. Huntsman, CPA, P.C.	Coos Bay, OR	Constance J. Huntsman, CPA
<u>Caballero Fierman Llerena + Garcia, LLP</u>	Coral Gables, FL	Enrique Llerena
<u>Calhoun & Company, PLLC</u>	Hopkinsville, KY	Jaime L. Petersen
<u>Calibre CPA Group PLLC</u>	Bethesda, MD	Steven C. Darr
<u>California State Controller's Office</u>	Sacramento, CA	Kimberly Tarvin
<u>Calvetti Ferguson, P.C.</u>	Houston, TX	James T Calvetti
Cameron L. Gulley, CPA	Eastland, TX	Cameron L. Gulley
<u>Campbell Jones Cohen CPAs</u>	Las Vegas, NV	Lisa M. Jones
<u>Campbell, Myers & Rutledge, PLLC</u>	Glasgow, KY	Robert B. Billingsley
<u>Campbell, Rappold & Yurasits, LLP</u>	Allentown, PA	Melissa A. Grube
<u>Capaldi Reynolds & Pelosi, PA</u>	Northfield, NJ	Jeffrey Wilson
<u>Capin Crouse, LLC</u>	Greenwood Village, IN	Timothy J. Sims
<u>Carbonaro CPAs & Management Group</u>	Hilo, HI	Kyle M. Hays
Carlos R Diaz CPA, PSC	Aguas Buenas, PR	Carlos R. Diaz



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<u>Carlson & Company, Chartered</u>	Pensacola, FL	Kevin J. Carlson
<u>CarlsonSV, LLP</u>	Fergus, Falls	Margo Rosen
Carolyn A. Mayes, CPA	Santa Rosa, CA	Carolyn Mayes
Carolyn L. Gandee, CPA	Volga, WV	Carolyn L. Gandee
<u>Carpenter, Evert & Associates, Ltd.</u>	Minneapolis, MN	Marc Colin
<u>Carr, Riggs & Ingram, LLC</u>	Enterprise, AL	Tina Stewart
<u>Carter P.C.</u>	Asheville, NC	Levonía Reese
<u>Cascos & Associates, PC</u>	Brownsville, TX	Alfred Vera, Jr.
<u>Casey Peterson, Ltd.</u>	Rapid City, SD	Deidre Budahl
<u>Castro & Company, LLC</u>	Alexandria, VA	Thomas G. Castro
<u>Catanese Group</u>	Johnstown, PA	Dustin P. Sherry
<u>Cathedral CPAs and Advisors, LLP</u>	Iselin, NJ	Paul Chiarelli
Cathrine Wilks CPA LLC	Sweetwater, TX	Cathrine Twomey Wilks
<u>Catlett & Associates, LLC</u>	Saint Charles, MO	Michael G. Catlett
Caudill & Associates, CPA, PLLC	Lexington, KY	Gregory Caudill
<u>Cavanaugh & Co</u>	Buffalo, MN	Daniel C. Cavanaugh
<u>CBEW Professional Group, LLP</u>	Cushing, OK	Gabrielle M. Conchola
<u>CBIZ CPAs P.C.</u>	Kansas City, MO	Beila Sherman
<u>Cedar Hill CPA's and Advisors</u>	Cataula, GA	Bradford C. Clements
<u>Cerini & Associates, LLP</u>	Bohemia, NY	Tania Quigley
<u>Certified Public Accounts, Firm of Stewart & Rijal, LLC</u>	Jackson Heights, NY	Raj Biraj Rijal



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<u>Chamberlain Otte, CPAs, LLP</u>	Lake Geneva, WI	Jon S. Chamberlain
<u>Chamberlin Owen & Co., Inc.</u>	Erlanger, KY	John R. Chamberlin
<u>Chambliss, Sheppard, Roland and Associates LLP</u>	Americus, GA	Donald R. Roland
Champagne & Company, LLC Certified Public Accountants	Breaux, LA	Russell F. Champagne
<u>ChapinSandstrom, LLC</u>	Columbia MD	Daniel R. Sandstrom
<u>Charles E. Harris & Associates</u>	Cleveland, OH	John J. Phillips
<u>Charles T. Mitchell Company PLLC</u>	Frankfort, KY	Gregory T. Miklavcic
<u>Chavan & Associates LLP</u>	San Jose, CA	Sheldon D. Chavan
<u>Chek Tan & Company, LLP</u>	San Francisco, CA	Dino Yue
<u>Cherry Bekaert LLP</u>	Orlando, FL	Scott Anderson
<u>Chester M. Kearney, P.A.</u>	Presque Isle, ME	Timothy P. Poitras
<u>Chiampou Travis Besaw & Kershner LLP</u>	Amherst, NY	Andrew Neyman
<u>Chough, Oh, Gill, Chae & Co., P.A.</u>	Silver Spring, MD	Daniel Gill
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Chrysan Thomas CPA, PC	Trion, GA	E. Chrysan Thomas
Cindy A. Bobell	Marion, IL	Cindy A. Bobell
<u>Citrin Cooperman & Company, LLP</u>	Woburn, MA	John M. Eusanio
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Clark, Schaefer, Hackett & Co	Cincinnati, OH	Kerry W. Roe
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Clausell & Associates, P.C.	Decatur, GA	James A. Clausell
Clayton - Metier & Company	Murfreesboro, TN	Mareidith C Metier
CLEARPOINT CPAs, PC	Johnson City, TN	Curtis Morrison
Clenney + Luke, PC	Albany, GA	Willis Clenney
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CliftonLarsonAllen LLP	Minneapolis, MN	Christian J. Rogers
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Cobb, Ezekiel, Loy and Company., P.A.	Graham, NC	Rebekah Loy
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<u>Colorado Office of the State Auditor</u>	Denver, CO	Kerri L. Hunter
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<u>Comer, Nowling & Associates, P.C.</u>	Indianapolis, IN	Cami S. Demaree
<u>Condie, Stoker & Brown</u>	Rupert, ID	Vanessa A. Davis
<u>Condley and Company, L. L. P.</u>	Abilene, TX	Jeffrey D. Graham
<u>Condon O'Meara McGinty & Donnelly LLP</u>	New York, NY	Michael Asaro
<u>Cone & Smith, P. C.</u>	Rainbow City, AL	Jennifer M. Cone
<u>Connected Professional Accountants, LLC</u>	La Grande, OR	Chelsea Hewitt
<u>Conrad & Higgins LLC</u>	Princeton, MO	Mark E. Higgins
<u>Considine & Considine, A. C.</u>	San Diego, CA	David C. Dolan
<u>Contryman Associates, P. C.</u>	Scottsbluff, NE	Jada L. Thompson
<u>Conway, Deuth & Schmiesing, PLLP</u>	Willmar, MN	Kari C. Steinbeisser
<u>Cook & Morehart, CPAs</u>	Shreveport, LA	Vickie D. Case
<u>Cook Parker and Associates, LLC</u>	Beaumont, TX	Sheila Rae Vincent
<u>Cooley Rapp & Pardon LLC dba Neuner Davidson & Co</u>	Roseburg, OR	Vickie L. Rapp
<u>Copeland Buhl & Company LLP</u>	Wayzata, MN	Jason R. Frick
<u>Corbin & Biggs PLLC</u>	Ridgeland, MS	George Marx Biggs, Jr
<u>Cordell, Neher & Company PLLC</u>	Wenatchee, WA	Sean M. Patton
<u>Cork Hill & Company, LLC</u>	Birmingham AL	David C. Cork



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<u>Coughlan Napa CPA Company, Inc.</u>	Napa, CA	Contance Coughlan
<u>Coulter & Justus, P.C.</u>	Knoxville, TN	Susan R. Beavers
<u>Councilor, Buchanan and Mitchell, P. C.</u>	Bethesda, MD	Daniel L. Weaver
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CPA Johmary Melendez	Bayamon, PR	Johmary Melendez Rivera
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<u>Craine, Thompson & Jones, PC</u>	Morristown, TN	Terry M. Winstead
<u>Crawford & Associates, P.C.</u>	Oklahoma City, OK	Frank W. Crawford
<u>Cray, Kaiser Ltd.</u>	Oakbrook Terrace, IL	Deanna L. Salo
<u>Creedle, Jones and Associates, P. C.</u>	South Hill, VA	Kimberly W. Jackson
<u>Croskey Lanni, PC</u>	Rochester, MI	Patrick M. Sweeney
<u>Crosslin, PLLC</u>	Nashville, TN	Curtis Payne
<u>Crouch Farley and Heuring PC</u>	Farmington, MO	Robert D. Mathes
Crowder CPA's Ltd.	Danville, IL	Karen Jo Crowder
<u>Crowe LLP</u>	Irving, TX	Christine Torres
<u>Crowley & Halloran, CPAs, P.C.</u>	Watertown, NY	Pamela J. Halloran
<u>Crowley Wechsler & Associates LLC</u>	Beaufort, SC	Lisa T. Wechsler



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<u>Cullari Carrico LLC</u>	Fairfield, NJ	Robert J. Valas
<u>Cullen & Danowski, LLP</u>	Pt Jefferson Station, NY	Alan Yu
<u>Culumber, Harvey & Associates, P.A.</u>	Gulfport, MS	Nhung Scarbrough
<u>Cummings-Grayson & Co.</u>	Miami, FL	Marcia G. Grayson-Carty
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<u>CW Associates, CPAs</u>	Honolulu, HI	Lauren Bresnahan
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<u>Cypher & Cypher</u>	Canonsburg, PA	Steven J. Cypher
<u>Dalby, Wendland & Co., P. C.</u>	Grand Junction, CO	Nathan A. Fyock
<u>Dale L Guebert CPA</u>	Red bud, IL	Dale L. Guebert
<u>Damiano & Company, LLP</u>	West Warwick, RI	Gregory Parisi
<u>Dana F. Cole & Company, LLP</u>	Montevideo, MN	Kim K. Pearson
<u>Daniel Dennis & Company LLP</u>	Dedham, MA	Michael G. Driscoll
Daniel L. Drake, CPA, P.A.	Hutchinson, KS	Daniel L. Drake
<u>Daniells Phillips Vaughan & Bock</u>	Bakersfield, CA	Patrick W. Paggi
<u>Dannible & McKee LLP</u>	Syracuse, NY	Peggy J. Rowe



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Darnall, Sikes & Frederick (A Corporation of Certified Public Accountants)	Eunice, LA	Steven G. Moosa
Darmody, Merlino & Co. LLP	Boston, MA	Brian D Bernard
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Darryl R. Jackson CPA, P. A.	Jacksonville, FL	Darryl R. Jackson
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Dave V. John, LLC	Tamarac, FL	Dave V. John
David C. Moja, CPA	Reidsville, GA	David C. Moja
David Clanin, CPA PLLC	Claremore, OK	David Clanin
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David J. Singleton, CPA	Leominster, MA	David J. Singleton
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Davidson & McGlaun, LLC	Lavonia, GA	Debra Lynne McGlaun
Davidson Fox & Company, LLP	Binghamton, NY	Jesse J. Wheeler
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Davie Kaplan, CPA, P.C.	Rochester, NY	Nicholas M. Piehler



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<u>Davis Farr LLP</u>	Irvine, CA	Jennifer L. Farr
<u>Davis, Heinemann & Company, P.C.</u>	Huntsville, TX	Kenneth C. Davis
Davis, Ray & Co., P. C.	Seminole, TX	Jerry T. Ward
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<u>Dean Dorton Allen Ford, PLLC</u>	Lexington, KY	Simon M. Keemer
Deans Archer & Co	Valley Stream, NY	Michael Orville Archer
<u>Dearolf & Mereness LLP</u>	Tampa, FL	David Mereness
<u>Deaton & Company, Chartered</u>	Pocatello, ID	Doran Lambson
Decker & Pace, LLC	Springfield, MO	Blake Pace
<u>Dees Gardner, CPAs, LLC</u>	Mansfield, LA	Deborah D. Dees
Deidiker, Alvarado & Associates, LLC	West Plains, MO	Shelia Alvarado
<u>Deloitte</u>	Columbus, OH	Tracey Guidry Cooley
<u>DeLuca Accountancy Corporation</u>	Yorba Linda, CA	Michael F DeLuca
<u>Deluzio & Company LLP</u>	Greensburg, PA	Cole Beehner
<u>Demetria L. Robinson Carter, CPA, LLC</u>	Garyville, LA	Demetria Robinson-Carter
<u>Deming, Malone, Livesay & Ostroff, P.S.C.</u>	Louisville, KY	Sarah K. Antle
<u>Denman CPA LLP</u>	West Des Moines, IA	Mandi Holcomb
<u>Denman, Hamilton & Associates CPA, PLLC</u>	Little Rock, AR	Deron Hamilton
Dennis H. Cook CPA	Largo, FL	Dennis H. Cook



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<u>DeSantis Kiefer Shall & Sarcone LLP</u>	Staten Island NY	Nicole Bulcroft
<u>Desmond & Ahern, Ltd.</u>	Chicago, IL	Paul Betlinski
<u>DGA, PSC</u>	Hopkinsville, KY	Anna Herr
<u>DGN, LLC</u>	Traverse City, MI	Trina B. Ochs
<u>DGPerry PLLC</u>	Canfield, OH	Marci Reutimann
Diaz & Candelaria, CPA, PSC	San Juan, PR	Jose G. Candalaria-Castro
<u>Dickey and Tremper, LLP</u>	Pendleton, OR	Robert F. Tremper
<u>Diehl, Banwart, Bolton, CPA's, P.A.</u>	Fort Scott, KS	Amanda J Lancaster
<u>Dillwood Burkel & Millar, LLP</u>	Santa Rosa, CA	Christina Hollingsworth
<u>DiPiazza LaRocca Heeter & Co., LLC</u>	Birmingham, AL	Matthew D. Stewart
Medill & Thoof, CPA	Ulysses, KS	Matthew B. Medill
<u>DiSanto, Priest & Co.</u>	Warwick, RI	Heather J. Prew
<u>DK Partners, PC</u>	West Lake Hills, TX	Steven D. Kangas
DMC Auditing and Consulting, LLC	Bailey, CO	Dmitriy A Chernyak
<u>DMJPS PLLC</u>	Ashville, NC	Stacy M. West
<u>Dodson, Shelton & Nelson P.A.</u>	Greensboro, NC	Mark K. Nelson
<u>Doehring, Winders & Co. LLP</u>	Mattoon, IL	Matthew Cekander
<u>Doeren Mayhew Assurance</u>	Troy, MI	John Miller
<u>Dohman, Akerlund & Eddy LLC</u>	Aurora, NE	Thomas L. Stevenson
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Donohue, Gironde, Doria & Tomkins, LLC	Bayonne, NJ	Mauricio Canto
Donovan PC dba Donovan CPAs and Advisors	Indianapolis, IN	Benjamin A. Lippert
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Doshier, Pickens & Francis, LLC	Amarillo, TX	John M. Merriss
Dougall Conrادية LLC	Portland, OR	Richard Winkel
Douglas A. Wohlberg CPA	Grand Rapids, MI	Douglas Wohlberg
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DP George & Company, LLC	Alexandria, VA	Michael A. Smith
Draffin & Tucker, LLP	Albany, GA	Kathryn Fletcher
Drake Rose & Associates, LLC	Winnemucca, NV	Tara M. Larson
Drescher & Malecki LLP	Cheektowaga, NY	Carl A. Widmer
Driven, P.S.C.	San Juan, PR	Wallace Rodriguez-Parissi
DSWA CPAs, PC	Nevada, MO	B.G. Wolfe
Duffy Kruspodin LLP	La Jolla, CA	Daisy Hom
Dugan and Lopatka, CPAs, PC	Warrenville, IL	Ronald A. Marklund
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<u>Earl E. Allen Jr</u>	Houston, TX	Earl E. Allen, Jr
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<u>Eck, Schafer & Punke, LLP</u>	Springfield, IL	Kristi L. Corpin
<u>Eckert & Company LLP</u>	San Angelo, TX	Megan Solsbery
Ede & Company, LLC	Knippa, TX	Donna E. Jones
Edgin, Parkman, Fleming & Fleming, PC	Wichita Falls, TX	Andrew P. Fleming
Edward A. Rose Jr., CPA, P.C.	Houston, TX	Edward Andrew Rose
Edward Scott, Jr., CPA LLC	Fultondale, AL	Edward Scott, Jr
<u>Edwards, Faust & Smith</u>	Bangor, ME	Nicholas G. Schiller
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<u>EGP, PLLC</u>	North Little Rock, AR	Colin F. Gorman
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Elliott, Robinson & Company, LLP	Springfield, MO	Amanda J. Kastler
Ellis & Ellis PLLC	Charleston, WV	Kimberly K. Williams
Ellis & Moore, PLLC	Hot Springs, AR	Christina Brook Ellis
ELO Prof LLC	Mitchell, SD	Jay Tolsma
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Emerick & Company, PC	Kansas City, MO	David A. Emerick
Emrich & Scroggins, LLP	El Dorado, AR	Stacy D. Scroggins
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<u>Evers & Company CPA's L.L.C.</u>	Jefferson City, MO	Jo L. Moore
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<u>Fallon & Company LLP</u>	Hazlet, NJ	Charles J. Fallon
Fanning & Karrh	Ventura, CA	Cynthia L. Fanning
<u>Farber Hass Hurley LLP</u>	Chatsworth, CA	Michel Abedian
Farris & Farris	Corpus Christi, TX	Paul W. Farris
<u>Fasten Halberstam LLP</u>	New York, NY	David Stern
<u>Faulk & Winkler, LLC</u>	Baton Rouge, LA	Jacob Waguespack
<u>Faulkner, King & Wenz, PSC</u>	Mount Sterling, KY	Joseph C. King
<u>Faw, Casson & Co., LLP</u>	Dover, DE	Kimberly A. Fonda
Felch & Company, LLC	Caribou, ME	Gisele L. MacDonald
Ferrari & Associates PLLC	Morgantown, WV	Bryan C. Bowman
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<u>Finney Neill & Co., PS</u>	Seattle, WA	Leslie Sesser
Fiore Fedeli Snyder Carothers, LLP	State College, PA	Stanley N. Roseberry IV
<u>Fiorita, Kornhaas & Company, P.C.</u>	Iron River, MI	Paula M. Lathrop
<u>Fischer Cunnane & Associates Ltd</u>	West Chester, PA	Richard Giordano



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Fizer and Associates, PLLC	Charleston, WV	Andrew Fizer
<u>FJ & Associates</u>	Kaysville, UT	Melissa Dennis
<u>Flagel, Huber, Flagel</u>	Moraine, OH	Christopher McCaskey
<u>Flaherty Salmin LLP</u>	Rochester, NY	Thomas Nolan
<u>Flegal & Melnik</u>	Portage, MI	Lisa A. Melnik
<u>Florida Auditor General</u>	Tallahassee, FL	Jennifer K. Blanca
<u>Ford, Scott & Associates, L.L.C.</u>	Ocean City, NJ	Michael S. Garcia
<u>Forvis Mazars, LLP</u>	Springfield, MO	Lindsey D. Oakley
Foster, Lambert & Foard, LLC	Childress, TX	Tracy Lambert
<u>Foti, Flynn, Lowen & Company, P.C.</u>	Roanoke, VA	David Booth
<u>Foumberg, Juneja, Rocher & Co., P.C.</u>	Encino, CA	Brian Harris
<u>Fowler, Holley, Rambo & Stalvey, P.C.</u>	Valdosta, GA	C. Wayne Rambo
Frank L. Glien Jr., CPA	Cranford, NJ	Frank L. Glien Jr.,
<u>Frankel, LLC</u>	Omaha, NE	Daniel (Dan) Davis
<u>Frazier & Deeter, LLC</u>	Atlanta, GA	Christopher Etheridge
Fred T Neely & Company, PLLC	Greenwood, MS	Stribling Hargett
<u>Freemon, Shapard & Story</u>	Wichita Falls, TX	James Rowland
<u>Fricke & Associates, P.C.</u>	Norcross, GA	William T. Fricke
<u>Frith-Smith & Archibald, LLP</u>	Woodland Hills, CA	Mary Archibald
<u>Fritz DeGuglielmo, LLC</u>	Newburyport, MA	Daniel E. Schaffner
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<u>Furrh & Associates, PC</u>	Lawton, OK	Kimberly A Furrh
<u>FustCharles LLP</u>	Syracuse, NY	Robert Smith
<u>Gabridge & Co, CPA</u>	Grand Rapids, MI	Joe Verlin
<u>Gabriel Burger Else CPA PC</u>	Seward, NE	Ryan L. Burger
Galani & Associates LLC	Collegeville, PA	Anthony Galani
<u>Galindez, LLC</u>	San Juan, PR	Marcos A. Claudio
<u>Galleros Robinson CPAs, LLP</u>	Freehold, NJ	Leonora Galleros
Garcia Garman & Shea, PC	Lebanon, PA	Vincent M. Garcia
<u>Garcia Santa Maria De Armas Trujillo, PLLC</u>	Coral Gables, FL	Monique Bustamante
Gardner & Company, CPA, PLLC	Eden, NC	Trevor Gardner
<u>Gardiner + Company</u>	Charles City, IA	Elizabeth A. Thyer
Gargir Financial Services	Los Angeles, CA	Erez Gargir
<u>Garrety & Associates, CPAs L.L.C.</u>	Mandeville, LA	Brent A. Silva
<u>Gary McGee & Co. LLP</u>	Portland, OR	Yee Lee McGee
<u>Gary R. Zeigler P. C.</u>	Valdosta, GA	Gary R. Zeigler
<u>Garza/Gonzalez & Associates, LLC</u>	San Antonio, TX	Eleazar Mendoza
<u>Gasaway & Company, CPAs</u>	Little Rock, AR	Jaye Paul Gasaway
<u>GBB & Co., LLP</u>	Allentown, PA	Jeffrey Ehrets
<u>GBQ Partners LLC</u>	Columbus, OH	Mary Stucke
<u>Gelman, Rosenberg & Freedman, CPAs, P. C.</u>	Bethesda, MD	Amy Boland
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German, Vreeland & Associates CPAs LLP	Cedar Knolls, NJ	Victor Maisano
Gershon Biegeleisen	Lakewood, NJ	Gershon Biegeleisen
Giampaolo & Associates	Lincroft, NJ	Anthony J Giampaolo
Gibson & Carden LLC	Troy, AL	Darren P. Hipps
Gibson & Company, P.A.	Winston Salem, NC	Monty R. Pendry
Gibson, Ruddock, Patterson LLC	El Paso, TX	Shelly J. Ruddock
Gilbert & Stewart, CPA's, P. C.	Provo, UT	James A. Gilbert
Gilbert CPAs	Sacramento, CA	Sarah Ellis
Gilliam, Wharram & Co., P. C.	Cleburne, TX	Shana B. Deans
Gilmore & Associates LLP	San Mateo, CA	Terence Gilmore
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GMP Assurance PLLC	Tyler, TX	Kevin R. Cashion
GLSC & Company PLLC	Miami, FL	Gina A. Cabral
Goad & Company, PLLC	Jonesboro, AR	Sarah Bowden
Goff & Herrington, PC	Lufkin, TX	Daniel Raney
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<u>Gorenz and Associates, Ltd.</u>	Peoria, IL	Cory Cowan
<u>Gorfine, Schiller & Gardyn, PA</u>	Owings Mills, MD	Scott D. Rodgville
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<u>Gould Certified Public Accountants, P.C.</u>	Warren, PA	Erika J. Ludy
<u>Goulet, Salvio & Associates, P. C.</u>	Worcester, MA	Tracy Vaughan
<u>Gowland, Morales & Smith, PLLC</u>	Corpus Christi, TX	David Morales
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<u>Grace Nkenke</u>	Queens Village, NY	Grace N. Nkenke
<u>Gragson, Casiday & Guillory, LLP</u>	Lake Charles, LA	Coy T. Vincent
<u>Grandizio, Wilkins, Little & Matthew LLP</u>	Sparks, MD	Mark E. Gatzke
<u>Grant Bennett Associates, A. P. C.</u>	Sacramento, CA	Tyler Packard
<u>Grant Thornton LLP</u>	New York, NY	Angelica Roiz
<u>GranthamPoole PLLC</u>	Ridgeland, MS	Dickens Q. Fournet
<u>Grassi & Co., CPA's, P. C.</u>	Jericho, NY	David M. Rottkamp
<u>Grau & Associates</u>	Boca Raton, FL	David Caplivski
<u>Graves and Associates, CPAs, LLC</u>	Jefferson City, MO	C. Lindsay Graves
<u>Gray, Blodgett, & Company, PLLC</u>	Norman, OK	Ross Roye
<u>Gray, Griffith & Mays, A. C.</u>	Charleston, WV	C. Kevin Mann
<u>Green Hasson & Janks LLP</u>	Los Angeles, CA	Yulia Murzaeva
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Gregory Terrell & Company	Detroit, MI	Gregory Terrell
Gregory Tissier CPA, CSEP, PC	Danville, IL	Gregory A Tissier
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Grossman Yanak & Ford LLP	Pittsburgh, PA	Jeffrey A. Ford
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Gunnip & Company LLP	Wilmington, DE	Katherine L. Silicato
Gustafson & Wargo CPAs LLP	Canastota, NY	T. Charles Chambers
Guthrie & Co., P.C.	Mansfield, PA	Pazhambalacode V Srilakshmi
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GYL LLP	Ontario, CA	Joseph O. Romero
H & S Companies PC	Freemont, MI	Corinna K. Hervey
H. Frank Erwin Jr., PC	Eastman, GA	H. Frank Erwin
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Haines, Isenbarger & Skiba, LLC	Fort Wayne, IN	Cassie J. Dunn
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Harris, Harvey, Neal & Co., LLP	Danville, VA	Stephen M. Gay
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Haskell & White LLP	Irvine, CA	Wayne Pinnell
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Hawthorn, Waymouth & Carroll, L.L.P.	Baton Rouge, LA	Kevin M. Rodriguez
Hay, Rice & Associates, Chartered	Liberal, KS	Jay C. Hay
Hayden Ross, PLLC	Mosco, ID	Anthony R. Matson
Hayes & Associates, L.L.C.	Omaha, NE	Bryan J. Broekemier
Haynie & Company	Salt Lake City, UT	Christine McLeod
HBC CPAs & Advisors	Oklahoma City, OK	Lonnie D. Heim
HBE LLP	Lincoln, NE	Kiley A. Wiechman
HBME, LLC	Bountiful, UT	Robert Wood
HCJ CPAs & Advisors, PLLC	Little Rock, AR	Mark Glover



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Henjes, Conner & Williams, P.C.	Dakota Dunes, SD	Donald L. Klynsmas
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Hess, Stewart & Campbell PLLC	Huntington, WV	Charles A. Cook
Heveron & Company CPAs, PLLC	Rochester, NY	Stephanie L. Annunziata
HH Financial, PLLC	Harrisonburg, VA	Kevin D. Humphries
Hicks & Associates CPAs, PLLC	Lexington, KY	David W. Hicks
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Hinkle & Company, PC	Tulsa, OK	James D. Hinkle
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HMM & Co., LLP	Hauppauge, NY	Suzanne Breit
HMY, LLC	Ellsworth, ME	Annette L. Gould
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Hoffman & Brobst	Marshall, MN	Tamara Deutz
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Hoffman, Philipp, & Martell, PLLC	Thief River Falls, MN	Marit E. Martell
HoganTaylor LLP	Tulsa, OK	David J. Stiles
Holbrook & Manter, Inc	Marion, OH	Mark A. Welp
Hollingsworth Avent Averde & Purvis, PA	Raleigh, NC	Tina Purvis
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Holmes & Company LLC	Woodbury, NJ	Charles Holmes



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<u>Horne LLP</u>	Ridgeland, MS	Clint King
<u>Horton McNulty & Saeteurn, LLP</u>	Chico CA	Kalah M. Horton
<u>Hosack, Specht, Muetzel and Wood LLP</u>	Pittsburgh, PA	Peter Vancheri
<u>Houldsworth, Russo & Co., P.C.</u>	Las Vegas, NV	Jacqueline F. Matthew
<u>Houston & Seeman, P.C.</u>	Boone, IA	Kevin Houston
<u>Howard & Company, CPAs, PA</u>	Jacksonville, FL	John W. Howard
<u>Hoyt, Filippetti & Malaghan, LLC</u>	Groton, CT	Susan K. Jones
<u>HRT Advisors, LLC</u>	South Windsor, CT	George M. Henry
<u>HSC/Tuscan & Company PA</u>	Ft Myers FL	Jeffrey M. Tuscan
<u>HSPG & Associates PC</u>	Oklahoma City, OK	Patrick D. Hollingsworth
<u>Hubbs & Whitehead, CPAs</u>	Van Buren, AR	Justin Anthony
<u>Hughes, Cameron & Company, LLC</u>	Godfrey, IL	Amie Pranaitis
<u>Hungerford, Aldrin, Nichols, & Carter P.C.</u>	Grand Rapids, MI	Marc R Sawyers
<u>Hussein A. Yassin, CPA, PLLC</u>	Detroit, MI	Hussein Yassin
<u>Hutchings & Associates LLC</u>	Anchorage, AK	Tatyana N. Vlasova
<u>Hutchinson and Bloodgood, LLP</u>	El Centro, CA	Kim Said
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<u>Insero & Co. CPAs, LLP</u>	Rochester, NY	Duane Shoen
<u>Iryna Accountancy Corporation</u>	Oakland, CA	Iryna Oreshkova
<u>Isdaner & Company, LLC</u>	Bala Cynwyd, PA	Michael Troped
<u>Isler CPA LLC</u>	Eugene, OR	Cody Savey
<u>Isler Medford LLC</u>	Medford, OR	Carolyn M. Ryder
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J. Ronald Martin PA	Charlotte, NC	John G. Crabtree
J. Singh, CPA, PA	Sanford, CT	Jyoti Singh
<u>J. Walker & Company, APC</u>	Lake Charles, LA	Jonald J. Walker
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<u>Jackson & Smith CPA Group, P.C.</u>	Orange Beach, AL	Jeffrey K Smith
<u>Jackson Thornton & Co., P. C.</u>	Montgomery, AL	Christopher Neuenschwander
<u>Jackson, Howell & Associates, PLLC</u>	Cordova, TN	Cynthia C. Robb
<u>Jacobson Jarvis & Co PLLC</u>	Seattle, WA	Matthew J. Cyr
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<u>Jana A. Walker, CPA, PLLC</u>	Woodward, OK	Jana A. Walker
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<u>Jarrell Group, PLLC</u>	Tupelo, MS	Michael Stennis Little
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<u>Jeff Pinkney CPA INC</u>	Hays, KS	Jeff A. Pinkney
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<u>Jensen Smith, CPAs</u>	Lincoln, CA	Jennifer M. Jensen
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<u>John S. Dowling & Company</u>	Opelousas, LA	Dana D. Quebedeaux
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<u>Johnson & Sheldon, PLLC</u>	Amarillo, TX	Richard W. Blankenship
<u>Johnson Block & Co., Inc</u>	Mineral Point, WI	Carrie A. Leonard
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<u>Johnson, Stone & Pagano, P.S.</u>	Fircrest, WA	Craig P. Catlin
<u>Jonathan Cushman CPA, LLC</u>	Olympia, WA	Jon Cushman
<u>Jones & Roth, P.C.</u>	Eugene OR	Kari Young
<u>Jones and Kolb</u>	Atlanta, GA	Laura Heller



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Jones and Lawton CPAs, P. A.	Russellville, AR	William L Lawton Jr
Jones and Tuggle, PLLC	Memphis, TN	Sherila Jones-Tuggle
Jones Simkins LLC	Logan, UT	Jason Sleight
Jones, Nale & Mattingly PLC	Louisville, KY	Kortney W Ryan
Jones, Pounder & Associates, P. C.	Charleston, SC	Joseph S. Beck
Jose E. Rosario Co., CPA, PSC	San Juan, PR	Jose E. Rosario Albarran
Joseph P. Przyhocki, III, CPA LLC	Morris Plains, NJ	Joseph P. Przyhocki, III
Joyce and Company, CPA	Cary, NC	Shelton Ennis
JRBT, PC	Waco, TX	Diana L. Ward
JS Morlu, LLC	Woodbridge, VA	John S Morlu II
Juarez CPA Firm, PLLC	Harlingen, TX	Antonio Juarez
Julian & Grube, Inc.	Westerville, OH	Nicholas A. Chisek
Julie D. Bauman CPA, P.C.	Falls City, NE	Julie D. Bauman
Junkermier Clark Campanella Stevens P.C.	Great Falls, MT	Tyler Bryant
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Kahn Litwin Renza & Co Ltd	Providence, RI	Sandy Ross
Karl Kacir	Rogers, TX	Karl Wayne Kacir
Karlsson & Lane, An Accountancy Corporation	Pleasanton, CA	David Karlsson
Kassouf & Co Inc	Birmingham, AL	Dwayne A. Newsome
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Kaufman, Rossin & Co.	Miami, FL	Tanya M. Ferreiro
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Keefe, McCullough & Co., LLP	Ft Lauderdale, FL	Martha Parker
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Kelley Galloway Smith Goolsby, PSC	Ashland, KY	Lori Dearfield
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Kenneth D. Folden & Co., CPAs, LLC	Jonesboro, LA	Alayna C. Huckaby
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<u>Kernutt Stokes LLP</u>	Eugene, OR	Kimberly M. Conway
<u>Ketel Thorstenson, LLP</u>	Rapid City, SD	Traci Hanson
<u>Kevane Grant Thornton LLP</u>	San Juan, PR	Julio Villegas-Catala
<u>Kevin Shahan, CPA, LLC</u>	San Saba, TX	Kevin Shahan
<u>Kientz & Penick, CPAs, LLC</u>	Manhattan, KS	Eric Kientz
<u>Kile & Co., P. C.</u>	Amarillo, TX	Mark W. Kile
The Killingsworth Firm CPA, PLLC	Berryville, AR	Richard D Killingsworth
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<u>King & Walker CPAs PL</u>	Tampa, FL	Steven Giarratano
<u>King, King & Associates, P.C.</u>	Winsted, CT	Christopher R. King
<u>Kinner & Company, Ltd</u>	Brookings, SD	Nathan A. Kinner
Kirby & Moore, LLP	Bowling Green, KY	Robert K. Kirby
<u>Kirk & Richardson, P.C.</u>	Fort Worth, TX	Donald G. Richardson
<u>Kirk, Summa & Co., LLC</u>	East Stroudsburg, PA	Kaitlin Pabst Watts
<u>Kittell Branagan & Sargent Inc</u>	Saint Albany, VT	Andrew Bachand
<u>KKAJ, LLP</u>	Valencia, CA	Thomas E. Engman
<u>KKDLY LLC</u>	Honolulu, HI	Ralph T. Kanetoku
<u>Kieckhafer Schiffer LLP</u>	Irvine, CA	Scott Bivens
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Kreitzman & Kreitzman	Hauppauge, NY	Joshua C Kreitzman
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Kronick Kalada Berdy & Co. P.C.	Kingston, PA	Tony Caravaggio
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LeCroy Richardson, P.C.	Northport, AL	Richard Courtney LeCroy
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<u>Legislative Services Office - Audit</u>	Boise, ID	Lori L. Hendon
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<u>Leone, McDonnell & Roberts, P A</u>	Dover, NH	Shauna I. Brown
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<u>LerroSarbey, PLLC</u>	Fort Lauderdale, FL	Scott Sarbey
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<u>Love, Cody & Company, CPAs, P.C.</u>	Bennington, VT	Stephen Love
<u>Loveridge, Hunt & Co PLLC</u>	Bellevue, WA	Hani Morcos
Lovvorn & Kieschnick, LLP	Corpus Christi, TX	Garland Lovvorn
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LR CPA, PSC	Guaynabo, PR	Kermit A. Lucena



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Maddox & Associates, APC	Baton Rouge, LA	Jeffrey M. Maddox
Maddox & Associates CPAs Inc	Fort Thomas, KY	William P Maddox Jr
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Maletta & Company	Bristol, CT	Michael Maletta
Maligu Associates LLC	Jersey City, NJ	Bernard Mensah
Malloy, Montague, Karnowski, Radosevich & Co., P.A.	Minneapolis, MN	James H. Eichten
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Maloney + Novotny LLC	Cleveland, OH	Pamela L. Lebold
Maner Costerisan PC	Lansing, MI	Dave J. Nielsen
Manley Garvin LLC	Greenwood, SC	Joshua C. Garvin
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Mann, Weitz & Associates, LLC	Deerfield, IL	Sarah Eddy
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<u>Martin Starnes & Associates CPAs, P.A.</u>	Hickory, NC	Paula P. Hodges
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<u>Matthews, Hutton & Warren</u>	Paradise CA	Jon H. Warren
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<u>MCM CPAs & Advisors LLP</u>	Louisville, KY	John C. Hill
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<u>Meaden & Moore Ltd</u>	Cleveland, OH	Kelli A. Bernstein
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<u>Merritt, McLane & Hamby, P.C.</u>	Abilene, TX	Cheryl Merritt
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Milligan & Company LLC	Philadelphia, PA	John Milligan
Milton CPA Services, LLC	Mc Rae, GA	Christopher C. Milton
Minda B. Raybourn, CPA	Franklinton, LA	Minda Raybourn
Mira + Kolena, Ltd.	Toledo, OH	Thomas E Kolena
Miracle Mile CPA, an Accountancy Corporation	Los Angeles, CA	Polina Tsikman
Mississippi Office of the State Auditor	Jackson, MS	Jeff H. Goodwin, CPA
Misty Culpepper, CPA, PLLC	Ennis, TX	Misty Culpepper
Mitchell & Titus LLP	New York, NY	Uzma Malik
Mitchell Emert & Hill, P. C.	Knoxville, TN	Richard W. Hill
Mitchell T Fontenote CPA, Inc.	Port Neches, TX	Mitchell Todd Fontenote
Mitchell, Burns & Co., P.C.	Leesburg, VA	Kara J. Doyle
Mixon, Mixon, Brown, & Tench CPAs	Clarksville, GA	Joely E. Mixon
MJCO, LLC, DBA Marshall, Jones	Atlanta, GA	Charles W. Jones
MMQ & Associates, P.C.	Scranton, PA	Daniel J Gerrity
MN Blum LLC	Rockville, MD	Dan Bures



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<u>Montemayor Britton Bender PC</u>	Austin, TX	Stacy A. Britton
<u>Moore Grider and Company LLP</u>	Fresno, CA	Denise S. Hurst
<u>Moore, Truelove, Pharis, Meyers & Marsh, CPAs, PLLC</u>	Vernon, TX	Scott Meyers
<u>Moran & Smith LLP</u>	Tallahassee, FL	Christopher H. Moran
<u>Morey, Nee, Tobias & Oswald, LLC</u>	Bethlehem, PA	William C. Oswald
Morgan LaGrone, CPA, PLLC	Henderson, TX	Morgan Lagrone
Morgan, Davis & Company, P. C.	Greenville, TX	Steven Earl Davis
<u>Morison Cogen LLP</u>	Blue Bell, PA	Lee S. Kersey
<u>Morris & Morris, P. C.</u>	Needham Heights, MA	Donald J. Yadisernia
<u>Morrison & Smith, LLP</u>	Tuscaloosa, AL	Robert Sutter
Morse & Co., P.L.L.C	Tulsa, OK	Timothy L. Roberts
Morton Accounting Services LLC	Santa Fe, NM	Janet Pacheco-Morton
<u>Moss, Krusick & Associates LLC</u>	Winter Park, FL	Joseph Krusick
<u>Mostert, Manzanero & Scott, LLP</u>	Oneonta, NY	Deborah L. Mostert
Mountain States Certified Public Accountants and Consultants LLC	Lander, WY	Timothy R Fixter
<u>MP Group, Inc.</u>	Albuquerque, NM	Donna Peace
<u>MP P.C.</u>	Springfield, MA	Patrick GE Leary
<u>MPCompany LLP</u>	Raleigh, NC	Michael Palazzo



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<u>Mueller Prost LC</u>	Saint Louis, MO	Karyn Nunn
Mueller, Walla & Albertson, P. C.	St. Louis, MO	Rick E. Albertson
<u>Mueller Oberkfell & Jones, LLC</u>	Arnold, MO	Samantha Mueller
<u>Mullen Sondberg Wimbish & Stone P. A.</u>	Annapolis, MD	Michele L. Moore
<u>MUN CPAs, LLP</u>	Sacramento, CA	Justin J. Williams
<u>Muret CPA, PLLC</u>	Tulsa, OK	Paul F. Muret
<u>Murphy CPA Group, PC</u>	Canton, GA	George W. Murphy
<u>MWH Group, PC</u>	Wichita Falls, TX	Valerie Halverson
<u>MWR CPAs, LLC</u>	Farmington, MO	Lori Crump
<u>Myers and Stauffer LC</u>	Owings Mills, MD	Ashleigh Perez
<u>Myers, Patsy & Associates LLC</u>	Carnegie, PA	Kimberly D. Wetzel
<u>N&K CPAs, Inc.</u>	Honolulu, HI	Chad Funasaki
<u>N. Wesley Pughsley Jr., CPA, PC</u>	Roanoke, VA	Noah W. Pughsley, Jr
<u>Nadine Julson, LLC</u>	Wahpeton, ND	Daniel Julson
<u>Nanavaty, Davenport, Studley & White, LLP</u>	Newtown, CT	Glenn J. Nanavaty
<u>Nathan Wechsler & Company, P. A.</u>	Concord, NH	Oreste J. Mosca
<u>Nawrocki Smith LLP</u>	Melville, NY	David M. Tellier
<u>NCheng LLP</u>	New York, NY	Nina Bahazhevskia
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Nexus CPA Group, PLLC	Kalispell, MT	Jonathan F Mahrt
NG CPA Solutions LLC	Solon, OH	Naresh Goel
NH Office of Legislative Budget Asst - Audit Div	Concord, NH	Christine Young
Nichols, Cauley & Associates, LLC	Dublin, GA	Tammy Galvis
Nicole M. Noonan, CPA, P.C.	Saint Regis, MT	Nicole M. Noonan
Nietzke & Faupel, P. C.	Pigeon, MI	Joann Lakie
Niewedde & Wiens, CPAs	York, NE	Jeffrey J. Wiens
Nigro & Nigro, PC	Murrieta, CA	Jeffrey D. Nigro
Nina S. Sorelle, CPA, CGMA	Mickleton, NJ	Nina Sorelle
Nisivoccia LLP	Mt. Arlington, NJ	Francis J. Jones Jr
NMS Inc.	Chardon, OH	Joseph Michalski
Nolte, Cornman & Johnson, P. C.	Newton, IA	Nancy L. Janssen
North Carolina Office of the State Auditor	Raleigh, NC	William David Ehricht
North Dakota Office of the State Auditor	Bismarck, ND	Lindsey Slappy
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Novum Advisory PLLC	Madison, MS	Angela Rachelle Mire
Nowlen, Holt & Miner, P.A.	West Palm Beach, FL	Robert W. Hendrix Jr
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Nunn, Brashear & Uzzell, P.A.	Goldsboro, NC	Danna Layne
Oberloh & Oberloh, Ltd.	Redwood Falls, MN	Sara Oberloh
O'Connell & Company LLC	Wyncote, PA	Robert J. McNamee
O'Connor, Maloney & Company, P. C.	Worcester, MA	Steven A. Thebodo
O'Donnell, Ficenec, Wills & Ferdig, LLP	Omaha, NE	Justice J. Coffey
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Ojeda CPA Group, PSC	Ponce, PR	Eduardo Ojeda-Figueroa
Okeremute Peter Osagbodje dba: Peter Osagbodje, CPA	Tulsa, OK	Peter Osagbodje
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Olsen Thielen & Co., Ltd.	Roseville, MN	Daniel C. Owens
Olugbenga Olabintan, CPA	Newark, NJ	Olugbenga Olabintan
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Packer Thomas	Canfield, OH	Richard A. Schafer
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Parms & Company, LLC	Columbus, OH	Timothy Grant
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Paul J. Christensen & Associates, LLC	Waco, TX	Paul J. Christensen
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Perotti & Carrade	Larkspur, CA	Kathryn E. Harris
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Peters & Chandler, P.C.	Oklahoma City, OK	Ronnie L. Richard, Jr
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Petrinovich Pugh & Company, LLP	San Jose, CA	Kevin Haller
Pettit & Company, LLC	Indianapolis, IN	John J. Pettit
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Piltz, Williams, LaRosa & Co.	Biloxi, MS	Else' A. Marie
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Pinnacle Accounting & Financial Services	West Hills, CA	Hayley S. Geier



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Platform CPAs, LLP	Holladay, UT	Greg Montplaisir
Plante & Moran PLLC	Southfield, MI	Michelle M. Watterworth
Plodzik & Sanderson, P. A.	Concord, NH	Sheryl A. Pratt
Porch & Associates, LLC	Albuquerque, NM	Thad E. Porch
Porte Brown LLC	Elk Grove Village, IL	Genevra Knight
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Prado & Renteria CPAs, Prof. Corp.	Chicago, IL	Hilda S. Renteria
Prager Metis CPAs, LLC	New York, NY	Scott Davis
Presnell, Gage, Accounting & Consulting	Lewiston, ID	Dawn Aliverti
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PriceWaterhouseCoopers LLP	New York, NY	Christina A. Dutch
Prida, Guida & Perez	Tampa, FL	Daniel J. Hevia
Propp Christensen Caniglia LLP	Roseville, CA	Justin Gierth
Prothro, Wilhelmi & Company, P.L.L.C.	Tyler, TX	Walter K. Wilhelmi, CPA
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PYA, PC	Knoxville, TN	Michael A. Shamblin
Quast, Janke and Company, CPA's, P. C.	Bay City, MI	Robert Friske
R A Headrick, Jr, CPA, LLC	Mobile, AL	Robert A. Headrick, Jr
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R. Joanne Sheffield, CPA	Oakland, MD	Ruth J. Sheffield
R. Michael LaBounty CPA, Incorporated	Brunswick, GA	Robert M. LaBounty
R. S. Abrams & Co. LLP	Islandia, NY	Alexandria Battaglia
Rabren, Odom, Pierce & Hayes, P.C.	Andalusia, AL	Melissa C. Pierce
Rae & Company CPAs LLC	Fishkill, NY	James E. Rae
Raetz and Hawkins, P. C.	Lexington, VA	Lucas C. Penix
Raisor, Zapp & Woods, P. S. C.	Carrollton, KY	Susan Dukes
Ram Associates	Trenton, NJ	Parameswara Ramachandran
RAM CPA, PLLC	Raleigh, NC	Rebecca A. Meyer
Ramos & Floyd CPAs PLLC	Lakeland, FL	Trisha Floyd
Randall C. Fiene, CPA	Concordia, MO	Randall C. Fiene
Ranjeet Koirala CPA PC	Coppell, TX	Ranjeet Koirala
Rankin Rankin & Company	Ft. Wright, KY	James C. Sparrow
Raul Hernandez & Company P.C.	Corpus Christi, TX	Raul Hernandez
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RDG + Partners CPAs, PLLC	Pittsford, NY	Lori B. Jansen
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Rea, Shaw, Giffin & Stuart	Meridian, MS	Olen K. Evans
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REDW LLC	Albuquerque, NM	Anthony R. Gerlach
Reed & Co. of Mayfield, PSC	Mayfield, KY	Albert F. Harris
Regier Carr & Monroe LLP	Wichita, KS	Laura Lehmer
Rehmann	Saginaw, MI	Paul R. Matz
Reid CPAs, LLP	Woodbury, NY	Stuart G. Lang
Reilly, Penner & Benton LLP	Milwaukee, WI	Carrie A. Gindt
Reliant CPAs, P.A. dba Powell and Jones CPA	Lake City, FL	Caleb Perla
Renner and Company CPA, PC	Alexandria, VA	Andrew E. Young
Reynolds Bone & Griesbeck PLC	Memphis, TN	Alexandra L. Sinkular
RFarmer, LLC	Lamar, CO	Ronny R. Farmer
RFH, PLLC	Lexington, KY	Heather R. Cochran
RH CPAs, PLLC	Lexington, NC	Diana E. Hardy
RHR Smith & Company, CPA's	Buxton, ME	Ronald Smith
Richard CPAS, LLC	Metairie, LA	Albert J. Richard, III



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Richey May & Co., LLP	Englewood, CO	Kimberly Marlier
Riley and Company Inc.	Mt. Pocono, PA	Scott A. Miller
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Rivero, Gordimer & Company, P.A.	Tampa, FL	Stephen G. Douglas
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RKL LLP	Lancaster, PA	Timothy Kraft
RL Jennings & Associates	Rome, GA	Richard L. Jennings
RL Ring & Associates LTD	Dublin, OH	Robin Ring
RLR, LLP	Fort Collins, CO	Joseph Hoefler
RMA Associates, LLC	Arlington, VA	Reza Mahbod
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Roberts & McGee, CPA	Abilene, TX	Stacey McGee
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Robinson, Farmer, Cox Associates	Charlottesville, VA	Kristen L. Choate
Rodefer Moss & Co PLLC	Greeneville, TN	Jarod C. Reeves
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Rodriguez & Santiago, CPA's, PSC	Bayamon, PR	Pablo J Rodriguez Galindo
Rodriguez, Rivera & Toro P.S.C.	Mayaguez, PR	Ivan A. Santiago-Vega
Roger E. Wooten	Garden Prairie, IL	Roger E. Wooten
Rogers, Anderson, Malody & Scott, LLP	San Bernardino, CA	Scott Manno
Roland Roos & Company	Fresno, CA	Roland M. Roos
Roloff, Hnatek and Co. LLP	Victoria, TX	Christopher Lee Culak
Roman Toro & Co. CPA, PSC	Yauco, PR	Jose D. Roman



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<u>Roslund, Prestage & Company, P.C.</u>	Alma, MI	Christina Schaub
Ross R. Stalcup, CPA, PC	Ashland, MT	Ross R. Stalcup
<u>Roth & Company LLP</u>	Brooklyn, NY	Hershy Donath
<u>Rowlson & Company, P. A.</u>	Tampa, FL	Justin S. Rowlson
<u>Rozier, McKay & Willis</u>	Alexandria, LA	Lee W. Willis
<u>RRC CPA Group,PSC</u>	Coto Laurel, PR	Eric Rosaly Torres
<u>RSM Puerto Rico</u>	San Juan, PR	Norma Vazquez Rodriguez
<u>RSM US LLP</u>	Bloomington, MN	Michelle Horaney
RT Dennis Accountancy	Rancho Cucamonga, CA	Robert T. Dennis
<u>RubinBrown LLP</u>	St Louis, MO	Renita D. Duncan
<u>Rubino & Company, Chartered</u>	Bethesda, MD	Robert J. Hinz
<u>Rudd & Company PLLC</u>	Idaho Falls, ID	Dane Hancock
<u>Rudler, PSC</u>	Fort Wright, KY	David W. Neuhaus
<u>Runyon Kersteen Ouellette, P.A.</u>	South Portland, ME	Timothy F. Gill
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Saltmarsh CPAs, Inc.	Pensacola, FL	Allison Jones
SK LEE CPAs, P.S.C.	Berea, KY	Sammy K. Lee
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Samuel Klein and Company	Newark, NJ	Andrew Richard Pascale
Sanders, Walsh & Eaton CPA LLC	Osterville, MA	Ivan Tutov
Santora CPA Group	Newark, DE	Stephen M. Conyers
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<u>Satty Levine & Ciacco CPAs P. C.</u>	Jericho, NY	Frank W. Sluter
<u>Sax LLP</u>	Parsippany, NJ	Michael Schall
<u>SB & Company, LLC</u>	Owings Mills, MD	Graylin Smith
<u>SBNG, PC</u>	El Paso, TX	Tello Cabrera
<u>SC&H Attest Services, P.C.</u>	Sparks, MD	Jennifer Amato
<u>Schechter, Dokken, Kanter, Andrews & Selcer, Ltd.</u>	Minneapolis, MN	John Lawson
<u>Scheffel & Company, P. C. d/b/a/ Scheffel Boyle</u>	Edwardsville, IL	Dale Holtmann
<u>Scherer, Grayham & Clark, LLP</u>	Kennett, MO	Ray Grayham
<u>Schettler Macy & Associates LLC</u>	Reno, NV	Zeth M. Macy
<u>Schlenner, Wenner & Co.</u>	St Cloud, MN	Ryan J. Schmidt
<u>Schmersahl Treloar & Co., PC</u>	St Louis, MO	Mark Graves
<u>Point CPA</u>	Bismarck, ND	Michael T. Schmitz
<u>Schneider Downs & Co Inc.</u>	Pittsburgh, PA	Lauren E. Weddell
<u>Schriver, Carmona & Company, PLLC</u>	San Antonio, TX	Christopher M. Carmona
<u>Schuh Browne, P.C.</u>	San Antonio, TX	William M. Schuh, Jr.
<u>Schultheis & Panettieri, LLP</u>	Hauppauge, NY	Jennifer Leible
<u>Schultz, Wood & Rapp, P.C.</u>	Springfield, MO	Kenneth J. Schultz
<u>Schutz CPA, Ltd.</u>	Hudson, WI	Jennifer Schutz
<u>Schwartz, Giannini, Lantsberger & Adamson, A. C.</u>	Stockton CA	Robert S. Gross
<u>Sciarabba Walker & Co., LLP</u>	Ithaca, NY	Daivd E. Iles



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<u>Scinto Group, LLP</u>	Grass Valley, CA	David P. Scinto
<u>Scott and Company LLC</u>	Columbia, SC	Richard Bhola
<u>Scott Northam, CPA PC</u>	Ruidoso, NM	Scott Ray Northam
<u>Scott, Singleton Fincher and Company, P. C.</u>	Greenville, TX	Michael E. Bailey, CPA
<u>SD Mayer & Associates, LLP</u>	San Francisco, CA	Stephen D. Mayer
<u>Searle Hart & Associates PLLC</u>	Idaho Falls, ID	Dana Izatt
<u>Seber Tans PLC</u>	Kalamazoo, MI	Brian Krol
Segroves & Company, P.C.	Cullman, AL	Scotty R. Segroves
<u>Seidel Schroeder</u>	College Station, TX	Michele Kwiatkowski
<u>Selden Fox, Ltd.</u>	Oak Brook, IL	Edward Tracy
<u>Sensiba LLP</u>	Pleasanton, CA	Jessica Mendiola
<u>Serotta, Maddocks, Evans & Co CPAs</u>	Augusta, GA	Harvey J. Sanders
<u>Seward and Monde</u>	North Haven, CT	Michele Loso
Shafer & Ferrell, PLLC	Sealy, TX	Sarah Ferrell
Shaw, Franzel & Kursinsky, PLLC	Sandusky, MI	Brent A. Shaw
<u>Shea Tax Consulting Inc.</u>	Morence, MI	Brent D. Shea
<u>Sheheen, Hancock & Godwin LLP</u>	Camden, SC	Robert M. Wood
<u>Sheila Gahagan, CPA</u>	Clyde, NC	Sheila G. Gahagan
<u>Sheila Mutamba CPA PC</u>	Clinton, MA	Sheila Mutamba



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Shelton CPAs, LLP	Bowling Green, KY	Jerry W. Shelton
Sheppard-Harris & Associates, P. C.	Birmingham, AL	Connie S. Harris
Sherbert CPA, PC	Charlotte, NC	William Sherbert
Sheridan CPA LLP	Nashua, NH	William R Sheridan Jr
Sherman, Barber & Mullikin	Madison, IN	Christine D. Dattilo
SHL CPAs PLLC dba Alpine Summit CPAs	Post Falls, ID	Toni A. Hackwith
Siegfried Crandall P.C.	Kalamazoo, MI	Daniel L. Veldhuizen
Sikich CPA LLC	Naperville, IL	James R. Savio
Silas Simmons, LLP	Natchez, MS	Harry C. Hammond, IV
Silberman Audit & Tax Services, LLC dba Reed, Quinn & McClure	Lawrenceville, GA	Gregory Silberman
Silva, Sceirine & Associates, LLC	Reno, NV	David E. Silva
Simon Lever LLC	Lutz, PA	Kimberly D Lyons
Simpson & Simpson CPAs	Los Angeles, CA	Grace Yuen
Singer Accounting, PC	Ligonier, PA	Lindsay A Singer
SingerLewak LLP	Los Angeles, CA	Karen D. Miessner
Singleton, Clark & Company PC	Cedar Park, TX	Preston K. Singleton
SingletonAuman PC	Susanville, CA	Clay E. Singleton
Sisterson & Co. LLP	Pittsburgh, PA	Mark Uebele
SJT Group LLC	Albuquerque, NM	Joshua Trujillo
Smith & Associates, CPAs A Professional Association	Yarmouth, ME	Amanda J. Schultz Brown



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Smith & Rives, P.C.	Monahans, TX	Rocky L. Rives
Smith Dukes & Buckalew LLP	Mobile, AL	Zachary Wolf
Smith Elliott Kearns & Company LLC	Chambersburg, PA	Craig E. Witmer
Smith Marion & Co.	Brentwood, TN	Chad A. Porter
Smith, Sullivan & Brown, P.C.	Westborough, MA	Maureen L. Sullivan
Smoker, Smith & Assoc., P. C.	Hershey, PA	Jori M. Culp
SMR&E LLC	Valdosta, GA	Stephen Rice
Smolin, Lupin & Co., LLC	Fairfield, NJ	Noorus Kahn
Snow Garrett Williams	Weatherford, TX	Kathy Williams
Snyder & Clemente	Kingston, PA	Joseph P. Zekas
Snyder Cohn, PC	North Bethesda, MD	Keith Jennings
Sobel & Co., LLC	Livingston, NJ	Elizabeth B. Harper
Solakian & Company LLC	Branford, CT	Michael Solakian
Solutions, CPA's, PC	John Day, OR	Amy Walker
Somerset CPAs, P.C.	Indianapolis, IN	Edward M. McGuire
Somerville & Company, PLLC	Huntington, WV	Wade S.C. Newell
Sonnenberg & Company, CPAs, A Professional Corporation	San Diego, CA	Leonard C. Sonnenberg
Sorren CPAs, P.C.	Meridian ID	Cheryl M. Guidy
Sotolongo & Associates, P.A.	Miami, FL	Emil Sotolongo
South Carolina Office of the State Auditor	Columbia, SC	Dwayne Eanes



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<u>Spinelli CPA, PC</u>	Worcester, MA	Karen J. Spinelli
<u>Squire & Company, PC</u>	Orem, UT	Matthew A. Geddes
<u>Squyres & Co LLP</u>	Tyler, TX	Charles W. Barton
<u>SSC CPAs, P.A.</u>	Topeka, KS	Brenda K. Flanagan
<u>St. Pierre, Kimble & Associates CPA, P.C.</u>	Stillwell, OK	Robert Craig St Pierre
<u>Stambaugh Ness, Inc.</u>	York, PA	Nikki M. Hoffman
<u>Stancil PC</u>	Raleigh, NC	Diane Helms
<u>State of Alaska-Division of Legislative Audit</u>	Juneau, AK	Mark Lundahl
<u>State of Delaware Auditor of Accounts</u>	Dover, DE	Robert Sisk
<u>State of Illinois, Auditor General's Office</u>	Springfield, IL	Megan Green
<u>State Of Tennessee-Div State Audit</u>	Nashville, TN	David A. Cook
<u>State of Utah - Office of the Utah State Auditor</u>	Salt Lake City, UT	Jason Allen
<u>Stauffer & Associates PLLC</u>	Liberty Lake, WA	Shane Cox
<u>Stephens, Stephens & Telchik, P. C.</u>	LA Mesa, TX	James K. Telchik
<u>Stephenson & Company, P.C.</u>	West Branch, MI	Cynthia R. Scott
<u>Stephenson and Warner Inc.</u>	Hamiltonv OH	Bryan W. Boynton
<u>Cundiff Deveny & Associates CPAs, PLLC</u>	Stillwater, OK	Steven F. Cundiff
<u>Steven H. Emerson, CPA, CGFM, CGAP, CFE, CITP, LLC</u>	Helena, AL	Steven H. Emerson
<u>Steven T. Cirillo, CPA LLC</u>	Westwood, NJ	Steven T. Cirillo



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Stinnett, Padrutt & Aranyosi	Akron, OH	Richard A. Schrader
Stone, McGee & Co.	Silver City, NM	James Michael Stone
Stone, Rudolph & Henry	Clarksville, TN	Benjamin T. Carroll
Stopp & VanHoy CPAs and Business Advisors, LLC	Creve Coeur, MO	Carl E. Stopp
Stotts, Archambo, Mueggenborg & Barclay, PC	Bartlesville, OK	Jim Nichols
Stovall, Grandey & Allen, LLP	Fort Worth, TX	Carol Allen
Straley Lamp & Kraenzlein PC	Alpena, MI	James E. Kraenzlein
Strickler & Prieto, LLP	El Paso, TX	Phillip L. Strickler
Striegel, Knobloch & Co LLC	Bloomington, IL	Robert M. McGlade
Struss CPAs, P.C.	Owatonna, MN	Sarah M. Struss
Stuart T. Stickel, CPA PLLC	Wheeling, WV	Stuart T. Stickel
Stulb & Associates, CPAs, APAC	Lake Charles, LA	Joshua Paul Richard
Suchan & Associates, An Accountancy Corporation	Ontario, CA	Michele Suchan
Sullivan & Fengler	Fort Lauderdale, FL	Maureen P. Fengler
Sullivan Bille, P.C.	Tewksbury, MA	Barbara J. Rowell
Sullivan, Powers & Co.	Montpelier, VT	Richard Brigham
Summers, McCrary, & Sparks, PSC	Lexington, KY	Ryan Laski
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Suplee, Clooney & Company	Westfield, NJ	Warren M. Korecky



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<u>Sutton Frost Cary LLP</u>	Arlington, TX	Brian Razloznik
<u>SVA Certified Public Accountants, S.C.</u>	Madison, WI	Douglas K. Berry
<u>Swindoll, Janzen, Hawk & Loyd LLC</u>	McPherson, KS	Deborah L. Coan
<u>Symphona LLP</u>	Savannah, GA	Robyn T. Tanner
<u>T. P. Anderson Company PC</u>	Humboldt, IA	Timothy McCartan
<u>T.E. Lott & Company, PA</u>	Columbus, MS	Trent F. Yeatman
<u>T.S Kearns & Co., CPA, P.C.</u>	Thibodaux, LA	Brandy I. Kearns
<u>Tabriztchi & Co., CPA, PC</u>	Astoria, NY	Sirousse Tabriztchi
<u>Tahim & Associates, APC</u>	Anaheim, CA	Anne Tahim
<u>Talbot, Korvola & Warwick LLP</u>	Portland, OR	Daniel Miley
<u>Tanner LLC</u>	Salt Lake City, UT	Douglas J. Hansen
<u>Tarwater & Company, PSC</u>	Knoxville, TN	Joe Tarwater
<u>Taylor, Powell, Wilson & Hartford PA</u>	Greenwood, MS	Jonathan D. Kimbriel
<u>Taylor, Roth and Company, PLLC</u>	Denver, CO	Kenneth Roth
<u>Tailored Tax and Accounting</u>	Iowa City, IA	Aminata Taylor
<u>Teal Becker & Chiamonte CPAs PC</u>	Albany, NY	Stephanie L. Mumford
<u>Telling & Hillman, P.C.</u>	Middlebury, VT	Thomas R. Telling
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Terrie L Jackson	Houston, TX	Terrie L. Jackson
<u>Tepper, Tepper & Koprowski, CPA</u>	North Baldwin, NY	Walter Koprowski
Terry & King, CPA	Lubbock, TX	Randel J. Terry
Terry E. Krieg, CPA	Santa Rosa, CA	Terry E. Krieg
<u>Terry L. Horne, CPA, Inc.</u>	Lebanon, TN	Terry Horne
<u>Tetrick & Bartlett, PLLC</u>	Clarksburg, WV	Mary C. Fleece
<u>Teuscher Walpole, LLC</u>	Draper, UT	Monica Teuscher
<u>Texas State Auditor's Office</u>	Austin TX	Michelle A. Feller
<u>The Abacus Group, P.C., dba Millermusmar CPAs</u>	Reston, VA	Steven Brillion
<u>The Adams Group, LLC</u>	Denver, CO	Jason D. Adams
<u>The Armstrong Group, PLLC</u>	Katy, TX	Robert Armstrong
<u>The Binkley Kanavy Group, LLC</u>	Pittsburgh, PA	Brian Binkley
<u>The Brittingham Group, LLP</u>	West Columbia, SC	William H. Hancock
<u>The CJ CPA Group, PLLC</u>	Plano, TX	Will Acomb
<u>The Clairmount Group PLC</u>	Detroit, MI	LaShanda R Thomas
The CPA Group, P.C.	Monett, MO	Steven L. Harner
<u>The Forde Firm, LLC</u>	Jacksonville, FL	Linda R. Forde
<u>The Fyffe Jones Group, AC</u>	Ashland, KY	Terry R Fyffe
<u>The Green Group</u>	Woodbridge, NJ	Diane N. Campagna
<u>The Hobbs Group, P.A.</u>	Columbia, SC	Christina Kelly



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The Nelson Group LLC	Dothan, AL	Marc Nelson
The Principal & Associates, Inc. CPAs	Birmingham, AL	Eugene Pitts
The Pun Group, LLP	Irvine, CA	Andrew M. Roth
The RBH Group, LLC	Pendleton, OR	Harry E. Bose
The Rodeheaver Group, P.C.	Oakland, MD	Dave Shaffer
The Sparks CPA Firm PC	Red Bay, AL	Dicky H. Sparks
Thomas & Company, CPA, P.A.	Hollywood, FL	Roby Thomas
Thomas and Thomas CPAs PLLC	Texarkana, TX	Tim Holt
Thomas Howell Ferguson P.A.	Tallahassee, FL	Jeffrey E. Barbacci
Thomas Scott Northrip	Hobart, OK	Thomas Scott Northrip
Thomas W. Maxwell CPA	Snellville, GA	Thomas W. Maxwell
Thomas, Cunningham, Broadway & Todtenbier CPAs	Natchitoches, LA	Jessica Broadway
Thomas, Judy & Tucker P A	Raleigh, NC	Amanda P. Habich
Thomas, Speight & Noble, P. A.	Blytheville, AR	Jeffrey L. Wicker
Thompson, McConnell and Hurst PLLC	Union City, TN	Trevor Hurst
Thurman L Brooks, CPA LLC	Saint Louis, MO	Thurman L Brooks
Tichenor & Associates, LLP	Louisville, KY	David Hesse
Tiffany Montaruli, CPA, PLLC	Staten Island, NY	Tiffany M. Montaruli
Tiller and Company, P. C.	Baytown, TX	Mark R. Tiller



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Tina T. Chiang Accountancy Corporation	City of Industry, CA	Tina T. Chiang
TKM, LLC	Albuquerque, NM	Jose Ortiz
TMH	Hattiesburg, MS	Emily P. Johnston
Tompkins & Peters CPAs, P.C.	Las Vegas, NV	Beau D. Johnson
Toole Katz & Roemersma, LLP	Arlington, VA	Christopher W Roemersma
Topel & Silver, CPA's, P. A.	Manalapan, NJ	Steven R. Silver
Torres, Hernandez & Punter, CPA, PSC	Carolina, PR	Bernardo J. Punter Morla
TriMerge Consulting Group, PA	Miami, FL	Geraldine Lazarre
Trimm Consulting, APAC	Westlake, LA	William V. Trimm
Tronconi Segarra & Associates LLP	Williamsville, NY	James Segarra
Trout CPA	Lancaster, PA	Carol E. Roland
Troutt, Beeman & Co., P.C.	Harrisville, MO	Michael E. Groszek
TrustPoint, LLP	Fort Dodge, IA	Murray A. Stanley
TSC Enterprise, LLC	Suitland, MD	Salome J. Tinker
Turnbull, Hoover & Kahl	Cumberland, MD	Richard J. Hoover
Turner & Company CPAs P.A.	Murphy, NC	Holly M. Turner
Turner Warren Hwang & Conrad A. C.	Burbank, CA	Glen Claghorn
Turner, Leins & Gold, LLC	Vienna, VA	Isabel Quintela
Turner, Stone & Company, L. L. P.	Dallas, TX	Cheryl Lynn Gore
Turnley, Robertson & Associates, LLC	New Brighton, PA	Mark Turnley
Two Rivers Accounting, LLC	Rice Lake, WI	Brandon P. Willger



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Tyler, Simms & St. Sauveur	Lebanon, NH	Amber McGonis
UHY LLP	New York, NY	X. Alex Zhang
Ulrich & Associates, P. C.	Ogden, UT	Heather Christopherson
Umpqua Valley Financial, LLC	Roseburg, OR	Ashraf Lahkani-Farishta
Universal CPA PC	Brooklyn, NY	Gennady Pomeranets
Vachon Clukay & Company PC	Manchester, NH	Jarad J. Vartanian
Vail & Park, P.C.	Richardson, TX	Michael G. Vail
Valdes, Garcia, Marin & Martinez, LLP	San Juan, PR	Idsa Ramos
Valenti, Rackley & Associates, LLC	Valdosta, GA	Nicholas J. Valenti
Valentine & Associates CPAs PLLC	Sunrise Beach, TX	George L. Valentine
ValueCore Certified Public Accountants PC	Houghton, MI	David M. Rautiola
Van De Ven, LLC	Cape Girardeau, MO	Scott A. Van de Ven
Vann Whipple Milligan, P.C.	Atlanta, GA	Carl W. Vann
Vargas & Rivera, LLP	New City, NY	Luis C. Rivera
Varney & Associates CPA's, LLC	Manhattan, KS	Michelle R. Crow
Vasin, Heyn & Company	Calabasas, CA	Lauren Schmidt
Vasquez & Company, LLP	Los Angeles, CA	Cristy Canieda
Verdeja & Alvarez LLP	Coral Gables, FL	Octavio R Verdeja
Verity Certified Public Accountants	Honolulu, HI	Maryjean Saguid
Vesta CPAs, S.C. dba Vesta	Fond du Lac, WI	Lauren Price
Victor Jones, CPA, PC	Seattle, WA	Victor Dwain Jones



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<u>Vieira & Associates, CPAs, P.C.</u>	Endicott, NY	Nicole R Mayers
<u>Vine Dahlen PLLC</u>	Lynnwood, WA	Elizabeth I. Mackenstadt
<u>Visconti Pittala & Associates LLC</u>	North Haven, CT	John J. Visconti
<u>Vivian P. Jenkins dba Select ARC</u>	Silver Spring, MD	Vivian P Jenkins
<u>Vredeveld Haefner LLC</u>	Lowell, MI	Douglas Vredeveld
<u>W Greene, PLLC</u>	Whiteville, NC	Michael W. Greene
<u>W.A. Anderson Consulting, LLC</u>	Coconut Creek, FL	Winsome A. Anderson
<u>Wald & Company, P.C.</u>	Quincy, MA	John P. Fahey
<u>Waldron H. Rand & Co. P. C.</u>	Dedham, MA	Brian Dlugasch
<u>Walker & Armstrong, LLP</u>	Phoenix, AZ	Jay Z Parke
<u>Walker, Pierce & Tuck CPAs PC</u>	Gainesville, GA	Wayne A. Tuck
<u>Walkowicz, Boczkiewicz & Co., S. C.</u>	Waukesha, WI	Valorie A. Boczkiewicz
<u>Wall, Smith, Bateman, Inc</u>	Alamosa, CO	Kimberly B. Temple
<u>Warady & Davis LLP</u>	Deerfield, IL	Robert J. Giblichman
<u>Warren and Koss, P. C.</u>	Salem, VA	David C. Warren
<u>Warren Averett, LLC</u>	Pensacola, FL	Lee Parks
Warren N. Erickson CPA, PS	Saint Maries, ID	Warren N. Erickson
<u>Waschitz Pavloff CPA LLP</u>	Monticello, NY	Andrew J. Pavloff
William Washington, CPA	Riviera Beach, FL	William Washington
<u>Washington, Pittman & McKeever, LLC</u>	Chicago, IL	Brent Baccus
Wasser, Brettler, Klar & Lipstein	New York, NY	Ira J. Wasser



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<u>Waters and Company, LLC</u>	Albuquerque NM	Ollie D. Waters
<u>Waters Vollmering Beavers & Adams LLP</u>	Mansfield, TX	Gilbert L. Vollmering
<u>Wathen, De Shong & Juncker, LLP</u>	Beaumont, TX	Jeremy Triska
<u>Watkins Uiberall, PLLC</u>	Memphis, TN	Jeffrey L. Thomason
<u>Watkins, Ward and Stafford PLLC</u>	Philadelphia, MS	Stephen Flake
<u>Watson Coon Ryan, LLC</u>	Greenwood Village, CO	Kelly Watson
<u>WatsonRice LLP</u>	New York, NY	Marcevir L. Bernardo
<u>Watts CPA, P.C.</u>	El Paso, TX	Bradley C. Watts
<u>Wayne M. Manning, CPA</u>	Andrews, TX	Wayne M. Manning
<u>Weaver and Tidwell, L.L.P.</u>	Dallas, TX	Sara Dempsey
<u>WebsterRogers LLP</u>	Florence, SC	Gregory L. Ackerman
<u>Wegmann Dazet, A Professional Corporation</u>	Metairie, LA	Valerie L. Lowry
<u>Wegner CPAs, LLP</u>	Madison, WI	Mitch Davis
<u>Wei, Wei & Co., LLP</u>	Flushing, NY	Kenneth Gralak
<u>Wieland Wallace Inc.</u>	Batavia, IL	Lindsay Wallace
<u>Weinlander Fitzhugh</u>	Bay City, MI	David D. Quimby
<u>Welch & Associates, L.L.C.</u>	Kansas City, MO	Brian D. Welch
<u>Welch, Couch & Company, PA</u>	Batesville, AR	Rachel Pennywitt
Wells and Company, PSC	Paintsville, KY	James T. Bryant
<u>Wendling Noe Nelson & Johnson LLC</u>	Topeka, KS	Heather R. Eichem
Wentzel and Company, PC	Fleetwood, PA	Vivian Wentzel
<u>Wermer, Rogers, Doran & Ruzon LLC</u>	Joliet, IL	Katie Napier



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<u>Wessel & Company</u>	Johnstown, PA	Michael Lamb
<u>West & Company CPAs PC</u>	Gloversville, NY	Amy Pedrick
<u>West & Company, LLC</u>	Effingham, IL	David W. Faller
<u>West Central CPA, LLC dba Cavanaugh, Davies, Blackman & Cramblet CPAs</u>	Monmouth, IL	Adam Hansberger
<u>West Virginia State Auditors Office</u>	Charleston, WV	Samantha Woods
<u>West, Davis & Company, LLP</u>	Austin, TX	Gary W. Davis
<u>West, Rhode & Roberts</u>	San Diego, CA	Christopher Roberts
<u>Westberg Eischens, PLLP</u>	Willmar, MN	David Euerle
<u>Westbrook & Co., P. C.</u>	Richmond, MO	Mandy Kaullen
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