
Registered Public Accounting Firms
With the Public Company Accounting Oversight Board
As of Tuesday, May 8, 2012

The Public Company Accounting Oversight Board has approved the registration applications of the accounting firms listed below. There are currently 2380 registered firms.

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Registrant	City	State	Country
Schipani Y Asociados	Autonomous City of Buenos Aires		Argentina
ABELOVICH, POLANO & ASOCIADOS S.R.L	BUENOS AIRES		Argentina
Becher y Asociados S.R.L.	Buenos Aires		Argentina
Bertora y Asociados	Buenos Aires		Argentina
MACHO & ASOCIADOS	Buenos Aires		Argentina
Price Waterhouse & Co S.R.L	Buenos Aires		Argentina
SMS San Martin Suarez y Asociados	Buenos Aires		Argentina
Adler, Hasenclever & Asociados Sociedad de Responsabilidad Limitada	CABA		Argentina
CANEPA, KOPEC Y ASOCIADOS	CIUDAD AUTONOMA DE BUENOS AIRES		Argentina
Jebsen S.A.	Ciudad Autonoma de Buenos Aires		Argentina
LISICKI, LITVIN & ASOCIADOS CONSULTORES TRIBUTARIOS Y AUDITORES	CIUDAD AUTONOMA DE BUENOS AIRES		Argentina
Deloitte & Co. S.R.L.	Ciudad Autónoma de Buenos Aires		Argentina
ESTUDIO TORRENT AUDITORES SOCIEDAD CIVIL	Ciudad Autónoma de Buenos Aires		Argentina
Estudio Urien & Asociados	Ciudad Autónoma de Buenos Aires		Argentina
Pistrelli, Henry Martin y Asociados S.R.L.	Ciudad Autónoma de Buenos Aires		Argentina
Elizalde, Casares & Asociados	Federal Distrit		Argentina
KPMG			Argentina
Grant Thornton CJSC	Yerevan		Armenia
BDO SA	Adelaide		Australia
UHY Haines Norton Adelaide	Adelaide		Australia
McBain McCartin & Co	Balwyn		Australia
BDO Audit (QLD) Pty Ltd	Brisbane		Australia
Hayes Knight Audit (Qld) Pty Ltd	Brisbane		Australia
UHY Haines Norton	Brisbane		Australia
BDO Audit (NSW/VIC) Pty Ltd	Melbourne		Australia
DFK Collins Chartered Accountants	Melbourne		Australia
Hayes Knight Audit Pty Ltd	Melbourne		Australia
MDHC Audit Assurance Pty Ltd	MELBOURNE		Australia
Moore Stephens	Melbourne		Australia
Nexia ASR	Melbourne		Australia
Pitcher Partners	Melbourne		Australia
Shinewing McBain Audit Services	Melbourne		Australia
SLA Partners Pty Ltd	Melbourne		Australia
UHY Haines Norton	Melbourne		Australia

Registrant	City	State	Country
UHY Haines Norton (Perth)	Osborne Park		Australia
RSM Bird Cameron Partners	Perth		Australia
Skaines Reeves & Jones	Strathpine		Australia
BDO Audit (WA) Pty Ltd	Subiaco		Australia
Accru Felsers Pty Ltd	Sydney		Australia
Bentleys MRI Sydney Partnership	Sydney		Australia
Crowe Horwath Sydney	SYDNEY		Australia
Deloitte Touche Tohmatsu	Sydney		Australia
DFK Laurence Varnay	Sydney		Australia
ECON AUDIT AND ASSURANCE SERVICES PTY LTD	SYDNEY		Australia
Ernst & Young	Sydney		Australia
ESV Chartered Accountants	SYDNEY		Australia
Grant Thornton Audit Pty Ltd	Sydney		Australia
Hall Chadwick	Sydney		Australia
Horwath Sydney Partnership	Sydney		Australia
KPMG	Sydney		Australia
Lawler Partners	Sydney		Australia
Nexia Court & Co	SYDNEY		Australia
PITCHER PARTNERS	SYDNEY		Australia
PKF	Sydney		Australia
PricewaterhouseCoopers	Sydney		Australia
UHY Haines Norton Sydney	Sydney		Australia
WALKER WAYLAND - NSW CHARTERED ACCOUNTANTS	Sydney		Australia
William Buck (NSW) Pty Ltd	Sydney		Australia
Bentleys Audit & Corporate (WA) Pty Ltd	West Perth		Australia
Deloitte Audit Wirtschaftspruefungs GmbH	Vienna		Austria
Ernst & Young Wirtschaftsprüfungsgesellschaft mbH	Vienna		Austria
Grant Thornton Wirtschaftsprüfungs- und Steuerberatungs- GmbH	Vienna		Austria
KPMG Austria GmbH	Vienna		Austria
PwC Wirtschaftsprüfung GmbH	Vienna		Austria
TPA Horwath Wirtschaftsprüfung GmbH	Vienna		Austria
Alan Cole, Chartered Accountant	Nassau		Bahamas
Deloitte & Touche (Bahamas)	Nassau		Bahamas
Ernst & Young	Manama		Bahrain
Ernst & Young	Bridgetown		Barbados
Piet H. Vermeeren	2275 LILLE		Belgium
PKF bedrijfsrevisoren BV o.v.v.e. CVBA	Antwerp		Belgium
Constantin Van Asbroeck	Brussels		Belgium
HERMANT-DODEMONT & c°SCC	Brussels		Belgium
Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren civil CVBA/SCRL	Brussels		Belgium
KPMG Vias	Brussels		Belgium
RSM REVISEURS D'ENTREPRISES - BEDRIJFSREVISOREN Sccl	Brussels		Belgium
VAN PASSEL, MAZARS & GUERARD	Brussels		Belgium
Deloitte Bedrijfsrevisoren / Reviseurs d'Entreprises	Diegem		Belgium
Ernst & Young Bedrijfsrevisoren C.V.B.A - Réviseurs d'Entreprises S.C.R.L	Diegem		Belgium
Grant Thornton, Lippens&Rabaey	Gent		Belgium
Alaska Antwerpen-Waasland bvba	Hamme		Belgium
Vandelanotte Bedrijfsrevisoren CVBA	Kortrijk		Belgium
PricewaterhouseCoopers Reviseurs d'Entreprises	Sint-Stevens-Woluwe		Belgium
BDO Bedrijfsrevisoren - BDO Réviseurs d'Entreprises	Zaventem		Belgium
HORWATH BELIZE LLP	Belize City		Belize
Deloitte & Touche Ltd.	Hamilton		Bermuda
Ernst & Young Ltd.	Hamilton		Bermuda
KPMG	HAMILTON		Bermuda
PricewaterhouseCoopers	Hamilton		Bermuda

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Pozo & Asociados CPA SRL	La Paz		Bolivia, Plurinational State of
PricewaterhouseCoopers S.R.L.	La Paz		Bolivia, Plurinational State of
Ruizmier, Rivera, Peláez, Auza S.R.L.	La Paz		Bolivia, Plurinational State of
BAKER TILLY BRASIL NORTE SS - AUDITORES INDEPENDENTES	Manaus		Brazil
ROKEMBACH + LAHM, VILLANOVA, GAIS & CIA AUDITORES	PORTO ALEGRE		Brazil
UHY Moreira - Associados	Porto Alegre		Brazil
ACAL CONSULTORIA E AUDITORIA S/S	RIO DE JANEIRO		Brazil
Deloitte Touche Tohmatsu Auditores Independentes Directa Auditores	Sao Paulo		Brazil
Ernst & Young Terco Auditores Independentes S.S.	Sao Paulo		Brazil
Partnership Auditores Independentes S.S.	SAO PAULO		Brazil
PricewaterhouseCoopers Auditores Independentes	Sao Paulo		Brazil
Horwath Tufani Reis & Soares Auditores Independentes	São Paulo		Brazil
BAKER TILLY BRASIL AUDITORES INDEPENDENTES S/S.	SÃO PAULO		Brazil
BDO RCS AUDITORES INDEPENDENTES	SÃO PAULO		Brazil
Grant Thornton Auditores Independentes	São Paulo		Brazil
HLB AUDILINK & CIA AUDITORES	São Paulo		Brazil
KPMG Auditores Independentes	São Paulo		Brazil
Macso Legate Consultores Ltda	São Paulo		Brazil
MGI SengerWagner Auditores Independentes	SÃO PAULO		Brazil
Collins Barrow Calgary LLP	Calgary	Alberta	Canada
MNP LLP	Calgary	Alberta	Canada
Sam S. Mah Inc.	Vancouver	B. C.	Canada
Leed Advisors Inc.	Surrey	B.C.	Canada
DALE MATHESON CARR-HILTON LABONTE LLP	VANCOUVER	B.C.	Canada
Watson Dauphinee & Masuch, Chartered Accountants	Vancouver	B.C.	Canada
De Visser Gray LLP	Vancouver	BC	Canada
K. R. Margetson Ltd.	North Vancouver	British Columbia	Canada
ACAL GROUP	VANCOUVER	BRITISH COLUMBIA	Canada
D&H Group LLP	Vancouver	British Columbia	Canada
Davidson & Company LLP	Vancouver	British Columbia	Canada
Hay & Watson	Vancouver	British Columbia	Canada
I Vellmer inc.	Vancouver	British Columbia	Canada
JAMES STAFFORD, INC.	VANCOUVER	BRITISH COLUMBIA	Canada
Manning Elliott LLP	Vancouver	British Columbia	Canada
Morgan & Company, Chartered Accountants	Vancouver	British Columbia	Canada
Saturna Group Chartered Accountants LLP	Vancouver	British Columbia	Canada
Smythe Ratcliffe LLP	Vancouver	British Columbia	Canada
STS PARTNERS LLP	Vancouver	British Columbia	Canada
MACKAY LLP	VANCOUVER	BRITISH COLUMBIA	Canada
MW Partners LLP	Toronto	ON	Canada
DNTW Chartered Accountants, LLP	Markham	Ontario	Canada
M & CO. CHARTERED ACCOUNTANTS PROFESSIONAL CORPORATION	MARKHAM	ONTARIO	Canada
HS & Partners LLP, Chartered Accountants	Mississauga	Ontario	Canada
JARVIS RYAN ASSOCIATES	Mississauga	Ontario	Canada
parker simone Chartered Accountants LLP	Mississauga	Ontario	Canada
BDO Canada LLP	Toronto	Ontario	Canada
Clarke Henning LLP	Toronto	Ontario	Canada
Collins Barrow Toronto LLP	Toronto	Ontario	Canada
Deloitte & Touche LLP	Toronto	Ontario	Canada
Ernst & Young LLP	Toronto	Ontario	Canada
Grant Thornton LLP	Toronto	Ontario	Canada
KPMG LLP	Toronto	Ontario	Canada

Registrant	City	State	Country
McCarney Greenwood LLP	Toronto	Ontario	Canada
McGovern, Hurley, Cunningham, LLP	Toronto	Ontario	Canada
MSCM LLP	Toronto	Ontario	Canada
PricewaterhouseCoopers LLP	Toronto	Ontario	Canada
RSM Richter LLP	Toronto	Ontario	Canada
Schwartz Levitsky Feldman LLP	Toronto	Ontario	Canada
SF Partnership, LLP	Toronto	Ontario	Canada
Soberman LLP	Toronto	Ontario	Canada
Fazzari + Partners LLP Chartered Accountants	Vaughan	Ontario	Canada
Joern Scholz	Woodbridge	Ontario	Canada
Zeifmans LLP	Toronto	Ontario	Canada
PSB Boisjoli LLP	Montreal	Quebec	Canada
RSM Richter Chamberland LLP	Montreal	Quebec	Canada
SNG Collins Barrow S.E.N.C.R.L./LLP	Montreal	Quebec	Canada
Raymond Chabot Grant Thornton LLP	Montréal	Québec	Canada
Malenfant Dallaire, CA, L.L.P.	Québec city	Québec	Canada
Deloitte & Touche	George Town		Cayman Islands
Grant Thornton	George Town		Cayman Islands
KPMG	George Town		Cayman Islands
PricewaterhouseCoopers	George Town		Cayman Islands
Baker Tilly (Cayman) Ltd.	West Bay		Cayman Islands
BDO Cayman Ltd.	West Bay		Cayman Islands
Ernst & Young Ltd.			Cayman Islands
Price WaterhouseCoopers Consultores, Auditores y Compañía Limitada	Las Condes, Santiago		Chile
AGN ABATAS Auditores Consultores Limitada	Santiago		Chile
BDO ACENDER AUDITORES CONSULTORES LTDA.	SANTIAGO		Chile
CPA AUDITORES CONSULTORES S.A.	SANTIAGO		Chile
Ernst & Young Servicios Profesionales de Auditoría y Asesora Limitada	Santiago		Chile
GUERRA & RABY ASOCIADOS LIMITADA	Santiago		Chile
Horwath HB Auditores Consultores Ltda.	Santiago		Chile
KPMG Auditores Consultores Ltda.	SANTIAGO		Chile
Landa Consultores Auditores Limitada	SANTIAGO		Chile
PKF Chile Auditores Consultores Ltda.	Santiago		Chile
RSM AUDITORES LIMITADA	Santiago		Chile
UHY MACRO CONSULTORES S.A.	SANTIAGO		Chile
Deloitte Auditores y Consultores Limitada	Santiago de Chile		Chile
JERIA, MARTÍNEZ Y ASOCIADOS LTDA.	SANTIAGO DE CHILE		Chile
SURLATINA AUDITORES LIMITADA	SANTIAGO,		Chile
	PROVIDENCIA		
CONSULTORES Y AUDITORES DE EMPRESAS LTDA.	VALPARAÍSO		Chile
OSSANDON & OSSANDON CONSULTORES LIMITADA	VIÑA DEL MAR		Chile
Baker Tilly China Ltd.	Beijing		China
BDO China Dahua CPA Co.,Ltd.	Beijing		China
Beijing AnShun International CPAs Co., Ltd.	Beijing		China
Beijing Topson Certified Public Accountants Co., Ltd.	Beijing		China
Beijing Yongtuo Certified Public Accountants Co., Ltd.	Beijing		China
BEIJING ZHONGXINGYU CERTIFIED PUBLIC ACCOUNTANTS	Beijing		China
Beijing Zhongxuanyu CPA Co.,Ltd.	Beijing		China
Crowe Horwath China Certified Public Accountants Co.,Ltd	Beijing		China
Ernst & Young Hua Ming Certified Public Accountants	Beijing		China
Fortune Certified Public Accountants Ltd.	Beijing		China
Grant Thornton	Beijing		China
Hua-Ander Certified Public Accountants	Beijing		China

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KABANI INTERNATIONAL (CONSULTING) BEIJING,CO.,LTD.	Beijing		China
KPMG Huazhen	Beijing		China
LehmanBrown Lu Hua CPA Firm	Beijing		China
Moores Rowland Beijing Certified Public Accountants	Beijing		China
Reanda CPAs Co., Ltd	BEIJING		China
RSM China CPAs	Beijing		China
ShineWing Certified Public Accountants	Beijing		China
Vocation International Certified Public Accountant Co. Ltd.	Beijing		China
Zhong Cai Accountants Company	Beijing		China
Zhonglei Certified Public Accountants	Beijing,P.R.C		China
Beijing Ever Trust CPAs Co., Ltd.	Chaoyang District , Beijing		China
BDO China Guangdong Shu Lun Pan CPAs Co., Ltd.	Guangzhou		China
Guangzhou Good Faith CPA LTD	Guangzhou		China
Guangzhou Zhongxincheng CPA Ltd.	Guangzhou		China
Beijing Senheguang Certified Public Accountants Co.,Ltd	Haidian		China
AGN China Regal CPAs Co., Ltd.	Haidian District		China
Beijing Huaweixin Certified Public Accountants Co. Ltd	Haidian District, Beijing		China
Pan-China Certified Public Accountants LLP	Hangzhou		China
Anthony Kam & Associates Limited	Hong Kong		China
Apex CPA Limited	Hong Kong		China
KPMG	Hong Kong		China
Gansu Hongxin Accountants Ltd	Lan-Zhou City; Cheng-Guan District		China
Nanjing Shu Lun Pan Yonghua CPA Co., Ltd.	Nanjing		China
DELOITTE TOUCHE TOHMATSU CERTIFIED PUBLIC ACCOUNTANTS LIMITED	Shanghai		China
PricewaterhouseCoopers Zhong Tian CPAs Limited Company	Shanghai		China
Shanghai J&J Certified Public Accountants Firm	Shanghai		China
Shanghai Linfang Certified Public Accountants Co.,Ltd	Shanghai		China
Shanghai LVR Financial Consulting Co., Ltd.	Shanghai		China
Shanghai Mazars Certified Public Accountants	Shanghai		China
Shanghai Perfect C.P.A Partnership	Shanghai		China
Shanghai RISMO C.P.A. LTD	Shanghai		China
Shanghai Zhonghua Certified Public Accountants	Shanghai		China
BDO China Shu Lun Pan Certified Public Accountants LLP	Shanghai		China
JTC Fair Song CPA Firm	Shenzhen		China
Shenzhen Chengxin Certified Public Accountants	Shenzhen		China
Shenzhen Kung Ming Certified Public Accountants Co.Ltd.	Shenzhen		China
BDO China Zhonglian Mindu Shu Lun Pan CPAs Co., Ltd.	Tianjin		China
Shandong Haoxin Certified Public Accountants Co., Ltd	Weifang city		China
Zhonghuan Certified Public Accountant Co.,Ltd	Wuhan		China
BDO AUDIT S.A.	BOGOTA		Colombia
HORWATH COLOMBIA ASESORES GERENCIALES S.A.	BOGOTA		Colombia
MCA Auditing & Accounting S.A.S	Bogota		Colombia
AMEZQUITA & CIA S.A.	Bogotá		Colombia
PricewaterhouseCoopers Ltda.	Bogotá		Colombia
Deloitte & Touche Ltda.	Bogotá D.C		Colombia
PAEZ Y ASOCIADOS CIA LTDA	BOGOTA D.C.		Colombia
Ernst & Young Audit Ltda.	Bogota, D.C.		Colombia
Grant Thornton Ulloa Garzon & Asociados Ltda.	Bogotá, D.C.		Colombia
KPMG Ltda.	Bogotá, D.C.		Colombia
Ernst & Young, S.A.	San Jose		Costa Rica

Registrant	City	State	Country
GRUPO CAMACHO PUBLIC ACCOUNTANTS	SAN JOSE		Costa Rica
Despacho Lara Eduarte, S.C.	San José		Costa Rica
Deloitte & Touche, S.A.	San Pedro		Costa Rica
KPMG S.A.	San Rafael de Escazu		Costa Rica
BDO Croatia d.o.o.	Zagreb		Croatia
Ernst & Young Accountants	Willemstad		Curacao
Ernst & Young Cyprus Limited	Nicosia		Cyprus
BDO Audit s.r.o.	Prague		Czech Republic
Moore Rowland Audit s.r.o.	Prague 1		Czech Republic
Schaffer & Partner Audit s. r. o.	Prague 1		Czech Republic
Ernst & Young Audit, s.r.o.	Prague 2		Czech Republic
Deloitte Audit s.r.o.	Prague 8		Czech Republic
IB Grant Thornton Audit s.r.o.	Praha 2		Czech Republic
BDO Statsautoriseret revisionsaktieselskab	Aarhus		Denmark
Deloitte Statsautoriseret Revisionspartnerselskab	Copenhagen		Denmark
Chr. Mortensen - Revisionsfirma, statsautoriseret revisionsinteressentskab	Copenhagen K		Denmark
PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab	Hellerup		Denmark
Ernst & Young P/S	Soborg		Denmark
BAKER TILLY REPUBLICA DOMINICANA C. POR A.	Santo Domingo		Dominican Republic
Horwath, Sotero Peralta & Asociados	Santo Domingo		Dominican Republic
KPMG Dominicana, S. A.	Santo Domingo		Dominican Republic
BDO ECUADOR CIA. LTDA.	QUITO		Ecuador
BDO Khaled & CO.	Cairo		Egypt
Consultative Group-Kreston International	Cairo		Egypt
Crowe Dr A.M.Hegazy & Co	Cairo		Egypt
UHY Khaled Elfakhrani & Co.	Cairo		Egypt
Figueroa Jiménez & Co., S.A.	San Salvador		El Salvador
Perez-Mejia, Navas y Asociados	San Salvador		El Salvador
Mainor Audit ja Partnerid OU	Tallinn		Estonia
BDO Oy	Helsinki		Finland
Deloitte & Touche Oy	Helsinki		Finland
Ernst & Young Oy	Helsinki		Finland
KPMG Oy Ab	Helsinki		Finland
PricewaterhouseCoopers Oy	Helsinki		Finland
GVA-EURAUDIT SA	75771 PARIS CEDEX 16		France
PRICEWATERHOUSECOOPERS AUDIT	92200 NEUILLY-SUR-SEINE		France
Ernst & Young Audit	Courbevoie		France
Barbier Frinault & Associés	Neuilly-sur-Seine		France
Deloitte&Associés	Neuilly-sur-Seine		France
Ernst & Young et Autres	Neuilly-sur-Seine cedex		France
ACE Auditeurs et Conseils d'Entreprise	Paris		France
APLITEC	Paris		France
Audit Conseil Holding	Paris		France
AUDIT ET CONSEIL UNION	PARIS		France
BDO France	Paris		France
Bellot Mullenbach & Associés	Paris		France
CABINET DAUGE ET ASSOCIES	PARIS		France
CADERAS MARTIN	PARIS		France
Compagnie Fiduciaire Franco-Allemande	Paris		France
exafi conseil, audit & expertise	PARIS		France
Grant Thornton & Associés	Paris		France
HARMONY BAKER TILLY	PARIS		France
Léo Jégard et Associés	Paris		France
Sofideec S.A.	PARIS		France
Mazars	Paris La Defense		France
KPMG SA	Paris La Défense Cedex		France
Salustro Reydel	Paris La Défense Cedex		France
FCN SOCIETE FRANCAISE DE REVISION	REIMS		France

Registrant	City	State	Country
ORFIS BAKER TILLY	VILLEURBANNE		France
Hoferer + Partner GmbH	Appenweier		Germany
KPMG AG Wirtschaftspruefungsgesellschaft	Berlin		Germany
PKF FASSELLT SCHLAGE Partnerschaft	Berlin		Germany
RoeverBroenner GmbH & Co. KG	Berlin		Germany
UHY DEUTSCHLAND AG	Berlin		Germany
Wirtschaftsprüfungsgesellschaft			
VHL Revisionsgesellschaft mbH	Berlin		Germany
Wirtschaftsprüfungsgesellschaft			
DHPG Dr. Harzem & Partner KG	Bonn		Germany
DGR Deutsche Genossenschafts-Revision	Bonn		Germany
Wirtschaftsprüfungsgesellschaft GmbH			
FIDES Treuhand GmbH & Co. KG	Bremen		Germany
Pruefungs- und Beratungsgesellschaft für das	Cologne		Germany
Kreditwesen mbH			
Verhülsdonk & Partner GmbH	Düsseldorf		Germany
Wirtschaftsprüfungsgesellschaft			
S.Audit WPG GmbH Wirtschaftsprüfungsgesellschaft	Erlangen		Germany
Baker Tilly Deutschland GmbH	Frankfurt		Germany
MAZARS GmbH	Frankfurt		Germany
PricewaterhouseCoopers AG	Frankfurt am Main		Germany
Wirtschaftsprüfungsgesellschaft			
BDO AG Wirtschaftsprüfungsgesellschaft	Hamburg		Germany
GHP Revision GmbH	Hamburg		Germany
Grant Thornton GmbH Wirtschaftsprüfungsgesellschaft	Hamburg		Germany
MDS MÖHRLE GmbH Wirtschaftsprüfungsgesellschaft	Hamburg		Germany
PKF Deutschland GmbH	Hamburg		Germany
TAXON GmbH	Hamburg		Germany
FALK GmbH & Co KG Wirtschaftspruefungsgesellschaft	Heidelberg		Germany
Steuerberatungsgesellschaft			
thp treuhandpartner gmbh	Krefeld		Germany
ECOVIS Wirtschaftstreuhand GmbH	München		Germany
Wirtschaftsprüfungsgesellschaft			
RSI Revision & Steuern International GmbH	München		Germany
Wirtschaftsprüfungsgesellschaft			
Deloitte & Touche GmbH	Munich		Germany
Wirtschaftsprüfungsgesellschaft			
PSP Peters Schoenberger GmbH	Munich		Germany
Wirtschaftspruefungsgesellschaft			
Dr. Schumacher & Partner GmbH	Münster		Germany
cpa gmbh wirtschaftsprüfungsgesellschaft	Nuremberg		Germany
Schaffer WP Partner GmbH WPG	Nuremberg		Germany
RWT Horwath GmbH	Reutlingen		Germany
Bansbach Schübel Brösztl und Partner GmbH	Stuttgart		Germany
Ebner Stolz Mönning Bachem GmbH & Co. KG	Stuttgart		Germany
Ernst & Young GmbH Wirtschaftspruefungsgesellschaft	Stuttgart		Germany
Stephen J. Staresinic	Stuttgart		Germany
MT Audit GmbH Wirtschaftsprüfungsgesellschaft	Viechtach		Germany
PricewaterhouseCoopers	Accra		Ghana
KPMG Certified Auditors A.E.	Aghia Paraskevi		Greece
Baker Tilly Hellas AE	Athens		Greece
Ernst & Young (Hellas) Certified Auditors Accountants	Athens		Greece
S.A.			
Grant Thornton SA	Athens		Greece
PRICEWATERHOUSECOOPERS AUDITING	HALANDRI - ATHENS		Greece
COMPANY SA			
Deloitte Hadjipavlou,Sofianos, Cambanis SA	MAROUSI		Greece

Registrant	City	State	Country
Experts Conseils & Associés Chan And Chan	Petion Ville 56 Gloucester Road, Wanchai		Haiti Hong Kong
Crowe Horwath (HK) CPA Limited	Causeway Bay		Hong Kong
Lee, Au & Co. CPA	Causeway Bay		Hong Kong
PKF	Causeway Bay		Hong Kong
Ernst & Young	Central		Hong Kong
HLB HODGSON IMPEY CHENG	CENTRAL		Hong Kong
KLC KENNIC LUI & CO. LIMITED	CENTRAL		Hong Kong
HKCMCPA Company Limited	Central		Hong Kong
Albert Wong & Co.	Hong Kong		Hong Kong
AMA CPA Limited	Hong Kong		Hong Kong
ARTHUR LI, YAU & LEE CPA LIMITED	HONG KONG		Hong Kong
BAKER TILLY HONG KONG LIMITED	Hong Kong		Hong Kong
BDO Limited	Hong Kong		Hong Kong
Clement C.W. Chan & Co.	Hong Kong		Hong Kong
Cosmos Certified Public Accountants Limited	Hong Kong		Hong Kong
CWCC Co. Ltd.	Hong Kong		Hong Kong
Deloitte Touche Tohmatsu	Hong Kong		Hong Kong
Dominic K. F. Chan & Co	Hong Kong		Hong Kong
EAST ASIA SENTINEL LIMITED	HONG KONG		Hong Kong
HENNY WEE & CO	Hong Kong		Hong Kong
HO AND HO & COMPANY	HONG KONG		Hong Kong
Hong Kong Great Wall Certified Public Accountants Limited	Hong Kong		Hong Kong
James Ngai & Partners CPA Limited	Hong Kong		Hong Kong
Lo and Kwong C.P.A. Company Limited	Hong Kong		Hong Kong
Mazars CPA Limited	Hong Kong		Hong Kong
Moore Stephens	Hong Kong		Hong Kong
Parker Randall CF H.K. CPA Ltd.	Hong Kong		Hong Kong
PricewaterhouseCoopers	Hong Kong		Hong Kong
RSM Nelson Wheeler	Hong Kong		Hong Kong
ShineWing (HK) CPA Limited	HONG KONG		Hong Kong
Tai Kong CPA Limited	Hong Kong		Hong Kong
UHY Vocation HK CPA Limited	Hong Kong		Hong Kong
Wong Brothers & Co	Hong Kong		Hong Kong
World Link CPA Limited	Hong Kong		Hong Kong
Y. H. Lai & Co.	Hong Kong		Hong Kong
Yeung, Chan & Associates CPA Limited	Hong Kong		Hong Kong
Louis Lai & Luk, Certified Public Accountants	KOWLOON		Hong Kong
Gary Cheng & Co.	Kowloon, Hong Kong		Hong Kong
Edward Lau & Co	Sheung Wan		Hong Kong
Zhen Hui Certified Public Accountants	Tsim Sha Tsui, Kowloon, Hong Kong		Hong Kong
Ho, Sneddon, Chow, C.P.A. Limited	TST East		Hong Kong
K.P. CHENG & CO.	Wan Chai		Hong Kong
NHL CPA LIMITED	Wan Chai		Hong Kong
Anderson Li & Ho Certified Public Accountants	Wanchai		Hong Kong
Lau & Au Yeung C.P.A. Limited	Wanchai		Hong Kong
MORISON HENG	WANCHAI		Hong Kong
Morrison CPA Limited	Wanchia		Hong Kong
Aoba CPA Limited			Hong Kong
ECOVIS David Yeung Hong Kong			Hong Kong
Hopkins CPA Limited			Hong Kong
KL CPA Limited			Hong Kong
TOM CHAN & CO.			Hong Kong
WONG LAM LEUNG & KWOK C.P.A. LIMITED			Hong Kong
Audit Network Hungary Kft	Budapest		Hungary
BDO Magyarország Könyvvizsgáló Kft.	Budapest		Hungary
Ernst & Young Kft.	Budapest		Hungary
IB Grant Thornton Audit Kft.	Budapest		Hungary

Registrant	City	State	Country
KPMG Hungaria Kft.	Budapest		Hungary
PricewaterhouseCoopers Könyvvizsgáló Kft.	Budapest		Hungary
Deloitte ehf.	Kopavogur		Iceland
PricewaterhouseCoopers hf.			Iceland
Deloitte Haskins & Sells	Ahmedabad		India
Price Waterhouse & Co (Bangalore)	Bangalore		India
Price Waterhouse (Bangalore)	Bangalore		India
SADASHIV PRASAD & CO.	BANGALORE		India
TAMBAKAD & GOIL	BANGALORE		India
Deloitte Haskins & Sells	Baroda		India
Deloitte Haskins & Sells	Chennai		India
M.KUPPUSWAMY PSG & Co	CHENNAI		India
MANOHAR CHOWDHRY & ASSOCIATES	CHENNAI		India
R BUPATHY & CO	CHENNAI		India
S.VENKATRAM & CO	CHENNAI		India
YOGANANDH & RAM	CHENNAI		India
AJSH & Co.	Delhi		India
RAJU SITARAMAN NARAYANAN	DELHI		India
Deloitte Haskins & Sells	Gurgaon		India
Manoj Vatsal & Company	Haldwani		India
akasam & associates	Hyderabad		India
P MURALI & CO.,	HYDERABAD		India
Deloitte Haskins & Sells	Kolkata		India
DOSHI, CHATTERJEE, BAGRI & CO	KOLKATA		India
Lodha & Co.	Kolkata		India
Lovelock & Lewes	Kolkata		India
P K LILHA & CO	KOLKATA		India
Price Waterhouse & Co (Kolkata)	Kolkata		India
Price Waterhouse (Kolkata)	Kolkata		India
S. R. Batliboi & Associates	Kolkata		India
S. R. Batliboi & Co.	Kolkata		India
SINGHI & CO	KOLKATA		India
KK Thampan & Co	Kozhikode		India
ANIL ASHOK & ASSOCIATES	Mumbai		India
B S R & Co.	Mumbai		India
Deloitte Haskins & Sells	Mumbai		India
HARIBHAKTI & CO.	MUMBAI		India
K. S. AIYAR & CO.	MUMBAI		India
Kalyaniwalla & Mistry, Chartered Accountants	Mumbai		India
KHANDELWAL JAIN & CO. CHARTERED ACCOUNTANTS	MUMBAI		India
KPMG	Mumbai		India
NANUBHAI DESAI & CO.	MUMBAI		India
P. PARIKH & ASSOCIATES	MUMBAI		India
RSM & Co.	MUMBAI		India
Shankarlal Jain And Associates	Mumbai		India
SURESH SURANA & ASSOCIATES	MUMBAI		India
V. P. Thacker & Co., Chartered Accountants	Mumbai		India
Sudit K Parekh & Co.	Mumbai		India
Anupam Bansal & Co.	New Delhi		India
ARORA & BANSAL	NEW DELHI		India
ASA & ASSOCIATES	NEW DELHI		India
BANSAL & CO	NEW DELHI		India
Ernst & Young Associates	New Delhi		India
Grant Thornton India LLP	New Delhi		India
HDSG & ASSOCIATES	New Delhi		India
K. G. Somani & Co.	New Delhi		India
MEHRA MALHOTRA AND COMPANY	NEW DELHI		India
Mohan L Jain & Co.	New Delhi		India
NANGIA & CO	NEW DELHI		India
S. K. MITTAL & CO.	NEW DELHI		India

Registrant	City	State	Country
Satish S Agarwal & Co.	NEW DELHI		India
T.R.CHADHA & CO., CHARTERED ACCOUNTANTS	NEW DELHI		India
Umesh Chand & Co.	NEW DELHI		India
Vikas Kochhar and Associates	New Delhi		India
Walker, Chandiook & Co.	New Delhi		India
R.R.PONKSHE & CO.	PUNE		India
ROY VARGHESE & ASSOCIATES	TRIVANDRUM		India
BHARAT PARIKH & ASSOCIATES CHARTERED ACCOUNTANTS	Vadodara		India
Hendrawinata Gani & Hidayat	Jakarta		Indonesia
Kantor Akuntan Publik Aryanto, Amir Jusuf, Mawar & Saptoto	Jakarta		Indonesia
KANTOR AKUNTAN PUBLIK JIMMY BUDHI	Jakarta		Indonesia
Kantor Akuntan Publik Tanudiredja, Wibisana & Rekan	Jakarta		Indonesia
KAP MULYAMIN SENSI SURYANTO	JAKARTA		Indonesia
KAP Purwantono, Suherman & Surja	Jakarta		Indonesia
KAP Tanubrata Sutanto Fahmi & Rekan	Jakarta		Indonesia
OSMAN BING SATRIO & REKAN	Jakarta		Indonesia
Anwar & Rekan	Jakarta		Indonesia
Russell Brennan Keane	Athlone		Ireland
Anne Brady McQuillans DFK, Chartered Accountants & Registered Auditor	Dublin		Ireland
CHAPMAN FLOOD MAZARS	DUBLIN		Ireland
Deloitte & Touche Auditors, Accountants and Business Advisors	Dublin		Ireland
Ernst & Young Chartered Accountants	Dublin		Ireland
Grant Thornton	Dublin		Ireland
MOORE STEPHENS CAPLIN MEEHAN	DUBLIN		Ireland
PricewaterhouseCoopers	Dublin 1		Ireland
BDO	Dublin 2		Ireland
KPMG	Dublin 2		Ireland
Boylan & Dodd	Dublin 4		Ireland
Duignan Carthy O'Neill	Dublin 4		Ireland
Baker Tilly Ryan Glennon	Dublin 6		Ireland
FGS	Dublin 8		Ireland
Ernst & Young LLC	Douglas		Isle of Man
KRIHELI EDEN & CO.	ASHKELON		Israel
Gvilli and Co	Caesarea		Israel
Barzily&Co Certified Public Accountants	Jerusalem		Israel
Dov Weinstein & Co. C.P.A. (ISR)	Jeruslame		Israel
Crowe Horwath (Israel)	Ramat Gan		Israel
Horowitz Idan Sabo Tevet & Cohen Tabach	Ramat-Gan		Israel
Kost Forer Gabbay & Kasierer	Tel - Aviv		Israel
UHY Shtainmetz Aminoach & Co.	Tel - Aviv		Israel
Yarel + Partners	Tel - Aviv		Israel
Brightman Almagor Zohar & Co.	Tel Aviv		Israel
Chaikin Cohen Rubin & Co	Tel Aviv		Israel
Gai,Goffer,Yahav,Guilman,Udem & Co	Tel Aviv		Israel
Raveh Ravid & Co.	Tel Aviv		Israel
Ziv Haft Certified Public Accountants (Isr.)	Tel Aviv		Israel
Fahn Kanne & Co.	Tel-Aviv		Israel
Kesselman & Kesselman C.P.A.s	Tel-Aviv		Israel
Rosenblum - Holtzman Certified Public Accountants	TEL-AVIV		Israel
Somekh Chaikin	Tel-Aviv		Israel
Strauss Lazer & Co	Tel-Aviv		Israel
CONSTANTIN REDIVA SRL	MILAN		Italy
Crowe Horwath AS S.r.l.	Milan		Italy
Deloitte & Touche S.p.A.	Milan		Italy
ITER AUDIT S.R.L.	MILAN		Italy
KPMG S.p.A.	Milan		Italy

Registrant	City	State	Country
MGI DE LEONE-TRIUNFO - STUDIO ASSOCIATO TRIBUTARIO	MILAN		Italy
RIA & Partners SpA	Milan		Italy
RSM ITALY SPA	MILAN		Italy
wpartners srl	Milan		Italy
BDO S.P.A.	Milano		Italy
Bompani Audit Srl	Milano		Italy
Mazars Spa	Milano		Italy
PricewaterhouseCoopers spa	Milano		Italy
Fausto Vittucci & Co sas	Roma		Italy
Reconta Ernst & Young S.p.A.	Roma		Italy
PITAGORA REVISIONE S.R.L.	torino		Italy
PRAUDITING SRL	Verona		Italy
PricewaterhouseCoopers	Kingston		Jamaica
BDO Toyo and Co.	Chiyoda-ku		Japan
GYOSEI&CO.	Chiyoda-ku		Japan
Okamoto & Company	Chiyoda-ku		Japan
Yayoi Audit Corporation	Chiyoda-ku		Japan
PricewaterhouseCoopers Aarata	Chuo-ku		Japan
YUSEI AUDIT & CO.	Chuo-ku		Japan
Grant Thornton Taiyo ASG LLC	Minato-ku		Japan
Kyoto Audit Corporation	Shimogyo-ku, Kyoto		Japan
BDO Sanyu & Co.	Shinjuku-ku		Japan
Aska & Co	Tokyo		Japan
Ernst & Young ShinNihon LLC	Tokyo		Japan
Kasumigaseki Audit Corporation	Tokyo		Japan
KDA Audit Corporation	Tokyo		Japan
KPMG AZSA LLC	Tokyo		Japan
Sohken Audit Corporation	Tokyo		Japan
Deloitte Touche Tohmatsu LLC	Tokyo		Japan
Grant Thornton Limited	St Helier		Jersey
PricewaterhouseCoopers CI LLP	St Helier		Jersey
BDO Kazakhstanaudit LLP	Almaty		Kazakhstan
Ernst & Young LLP	Almaty		Kazakhstan
Deloitte LLP	Almaty		Kazakhstan
Baker Tilly Sungto LLC	Seoul		Korea, Republic of
BDO Daejoo LLC	Seoul		Korea, Republic of
Daemyung Grant Thornton	Seoul		Korea, Republic of
Deloitte Anjin LLC	Seoul		Korea, Republic of
Ernst & Young Han Young	Seoul		Korea, Republic of
Horwath Choongjung LLC	Seoul		Korea, Republic of
KPMG Samjong Accounting Corp.	Seoul		Korea, Republic of
MAZARS SeBit	Seoul		Korea, Republic of
Nexia Samduk	Seoul		Korea, Republic of
Samil PricewaterhouseCoopers	Seoul		Korea, Republic of
Shinhan Accounting Corporation	Seoul		Korea, Republic of
Woori Accounting Corporation	Seoul		Korea, Republic of
Horwath Abou Chakra & Co.	Beirut		Lebanon
Ernst & Young S.A.	L 5365 Munsbach		Luxembourg
Deloitte Audit	Luxembourg		Luxembourg
KPMG Luxembourg S.à r.l.	Luxembourg		Luxembourg
PricewaterhouseCoopers S.à r.l.	Luxembourg		Luxembourg
P.S. YAP & ASSOCIATES (AF 0851)	AMPANG		Malaysia
PETER CHONG & CO.	GEORGETOWN		Malaysia
BAKER TILLY MONTEIRO HENG	KUALA LUMPUR		Malaysia
BDO	Kuala Lumpur		Malaysia
Crowe Horwath AF 1018	Kuala Lumpur		Malaysia
E. S. Lim & Co.	Kuala Lumpur		Malaysia
Folks DFK & Co	Kuala Lumpur		Malaysia
MAZARS	KUALA LUMPUR		Malaysia
PRICEWATERHOUSECOOPERS	Kuala Lumpur		Malaysia

Registrant	City	State	Country
RSM ROBERT TEO, KUAN & CO	KUALA LUMPUR		Malaysia
UHY	Mid Valley City		Malaysia
Deloitte & Touche	Petaling Jaya		Malaysia
Deloitte KassimChan	Petaling Jaya		Malaysia
Ernst & Young Malta Limited	Msida		Malta
HORWATH MAURITIUS	Port Loius		Mauritius
Isas y Asociados Contadores Públicos SC	Corregidora		Mexico
Glassman Esquivel y Cia., S.C.	D.F.		Mexico
Baker Tilly Mexico, S.C.	Mexico		Mexico
Bargalló, Cardoso y Asociados S.C.	Mexico		Mexico
Castillo Miranda y Compañía, S.C.	Mexico		Mexico
Galaz, Yamazaki, Ruiz, Urquiza, S.C.	Mexico		Mexico
KPMG CARDENAS DOSAL, S. C.	MEXICO		Mexico
PRIETO, RUIZ DE VELASCO Y CÍA., S.C.	Mexico		Mexico
Russell Bedford Mexico, S.C.	Mexico		Mexico
BDO Hernández Marrón y Cía., S.C.	Mexico City		Mexico
LEBRIFA, ALVAREZ Y COMPAÑIA, S.C.	MEXICO CITY		Mexico
Mancera SC	Mexico City		Mexico
Mazars Auditores, SRL de CV	Mexico City		Mexico
PricewaterhouseCoopers, S.C.	Mexico City		Mexico
RSM Bogarín, Erhard, Padilla, Alvarez, Martínez, S. C.	Mexico City		Mexico
Salles, Sáinz - Grant Thornton, S.C.	Mexico City		Mexico
De la Paz Costemalle - DFK, S.C.	Mexico Distrito Federal		Mexico
Solloa, Tello de Meneses y Compañía, S.C.	NAUCALPAN		Mexico
GOSSLER, SOCIEDAD CIVIL	NAUCALPAN DE JUÁREZ		Mexico
MARCELO DE LOS SANTOS Y CÍA., S. C.	San Luis Potosí		Mexico
Grant Thornton Accountants en Adviseurs B.V.	Alphen aan den Rijn		Netherlands
KPMG Accountants N.V.	Amstelveen		Netherlands
FSV Accountants + Adviseurs B.V.	Amsterdam		Netherlands
PricewaterhouseCoopers Accountants N.V.	Amsterdam		Netherlands
Van Oers Audit B.V.	Breda		Netherlands
Mazars Paardekooper Hoffman	Capelle aan den IJssel		Netherlands
Accountantskantoor Foederer B.V.	Eindhoven		Netherlands
BDO Audit & Assurance B.V.	Eindhoven		Netherlands
Govers Accountants/Adviseurs	Eindhoven		Netherlands
DRV Accountants en Belastingadviseurs	Goes		Netherlands
Baker Tilly Berk N.V.	Gouda		Netherlands
RSM Niehe Lancée B.V.	Haarlem		Netherlands
Lentink Audit B.V.	Huizen		Netherlands
BonsenReuling Audit B.V.	Lichtenvoorde		Netherlands
Deloitte Accountants B.V.	Rotterdam		Netherlands
Ernst & Young Accountants LLP	Rotterdam		Netherlands
Bol Accountants B.V.	Venray		Netherlands
BDO Auckland	Auckland		New Zealand
Carlton DFK	Auckland		New Zealand
Deloitte	Auckland		New Zealand
DFK Oswin Griffiths	Auckland		New Zealand
Ernst & Young	Auckland		New Zealand
Grant Thornton New Zealand Audit Partnership	Auckland		New Zealand
KPMG	Auckland		New Zealand
PricewaterhouseCoopers	Auckland		New Zealand
Staples Rodway	Auckland		New Zealand
UHY Haines Norton (Auckland) Limited	Auckland		New Zealand
WHK Auckland	Auckland		New Zealand
William Buck (NZ) Limited	Auckland		New Zealand
Munro Benge Chartered Accountants Limited	WELLINGTON		New Zealand
Berman W. Martinez & Asociados	Managua		Nicaragua
MYC CHARTERED ACCOUNTANTS	KANO		Nigeria
Akintola Williams Deloitte	LAGOS		Nigeria
Burger & Comer, P.C.	Saipan	MP	Northern Mariana Islands

Registrant	City	State	Country
BDO AS	OSLO		Norway
Deloitte AS	Oslo		Norway
Ernst & Young AS	Oslo		Norway
KPMG AS	Oslo		Norway
PricewaterhouseCoopers AS	Oslo		Norway
ANJUM ASIM SHAHID RAHMAN	ISLAMABAD		Pakistan
HLB Ijaz Tabussum and Co., Chartered Accountants	Islamabad		Pakistan
Zia Masood & Co. (Chartered Accountants)	Islamabad		Pakistan
Aslam Malik & Co. Chartered Accountants	Lahore		Pakistan
Horwath Hussain Chaudhury & Co	Lahore		Pakistan
Kabani & Company	Lahore		Pakistan
Deloitte, Inc.	Panama		Panama
Ernst & Young Limited Corporation	Panama		Panama
KPMG	Panama City		Panama
PricewaterhouseCoopers	Port Moresby		Papua New Guinea
Controller Contadores & Auditores	ASUNCION		Paraguay
Ernst & Young Paraguay - Auditores y Asesores de Negocios	Asuncion		Paraguay
JUAN CARLOS DESCALZO & ASOCIADOS	Asunción		Paraguay
BDO Auditores Consultores	Jesus María - Lima		Peru
Espinoza y Asociados S.C.	LIMA		Peru
ALONSO, CALLIRGOS, MEJIA & ASOCIADOS S.C.	Lima		Peru
Beltrán Gris y Asociados Sociedad Civil de Responsabilidad Limitada	Lima		Peru
Caipo y Asociados S. Civil de R.L.	Lima		Peru
Demichelli, Sarrio & Asociados S.C.	Lima		Peru
Dongo-Soria Gaveglio y Asociados Sociedad Civil de Responsabilidad Limitada	Lima		Peru
Gutierrez Rios Y Asociados Sociedad Civil	LIMA		Peru
MEDINA, ZALDIVAR, PAREDES & ASOCIADOS			Peru
SOCIEDAD CIVIL DE RESPONSABILIDAD LIMITADA			
PANEZ CHACALIAZA Y ASOC. S.C.R.LTDA	Lima		Peru
Pazos,López de Romaña, Rodríguez Sociedad Civil de Responsabilidad Limitada	Lima		Peru
PORTAL VEGA & ASOCIADOS SOCIEDAD CIVIL	LIMA		Peru
RONCAL, D'ANGELO Y ASOCIADOS S. CIVIL DE R. L.	LIMA		Peru
SANDOVAL ALIAGA Y ASOCIADOS S.C.	LIMA		Peru
REJAS,ALVA Y ASOCIADOS S.C.R.LTDA.	Lima-Perù		Peru
NOLES MONTEBLANCO & ASOC. S.C.	San Isidro - Lima		Peru
RAMON F. GARCIA AND COMPANY, CPAS	Makati		Philippines
Manabat Delgado Amper & Co.	Makati		Philippines
Alba Romeo & Co.	Makati City		Philippines
Isla Lipana & Co.	Makati City		Philippines
Punongbayan & Araullo	Makati City		Philippines
REYES TACANDONG & CO.	MAKATI CITY		Philippines
SyCip Gorres Velayo & Co.	Makati City		Philippines
Lopez and Co., CPAs	Manila		Philippines
Grant Thornton Frąckowiak Spółka z ograniczoną odpowiedzialnością Spółka komandytowa	Poznań		Poland
BDO Sp. z o.o.	Warsaw		Poland
Deloitte Audit Sp. z o.o.	Warsaw		Poland
Ernst&Young Audit Sp .o.o.	Warsaw		Poland
KPMG Audit Sp. z o.o.	Warsaw		Poland
Mac Auditor Sp. z o.o.	Warsaw		Poland
PricewaterhouseCoopers Sp. z o.o.	Warsaw		Poland
KPMG & Associados - Sociedade de Revisores Oficiais de Contas, S.A.	Lisboa		Portugal
BDO & Associados, Sociedade de Revisores Oficiais de Contas, Lda.	Lisbon		Portugal

Registrant	City	State	Country
DELOITTE & ASSOCIADOS, SROC, S.A.	LISBON		Portugal
Ernst & Young Audit & Asociados-SROC, S.A.	Lisbon		Portugal
PricewaterhouseCoopers & Asociados - Sociedade de	Lisbon		Portugal
Revisores Oficiais de Contas, Lda			
Torres Acevedo & Co, CPA, CSP	ARECIBO	PUERTO RICO	Puerto Rico
Horwath Velez & Co. PSC	Guaynabo	Puerto Rico	Puerto Rico
JOSE E. ROSARIO & CO, CPA, PSC	SAN JUAN	PUERTO RICO	Puerto Rico
RSM ROC & Company	San Juan	Puerto Rico	Puerto Rico
Sierra, Rodriguez & Diaz, CPAs' PSC	San Juan	Puerto Rico	Puerto Rico
UHY DEL VALLE & NIEVES PSC CERTIFIED PUBLIC	SAN JUAN	PUERTO RICO	Puerto Rico
ACCOUNTANTS AND BUSINESS ADVISORS			
Scherrer Hernandez & Co., CPA, PSC	Santurce	Puerto Rico	Puerto Rico
Falcón Sánchez & Associates, PSC	Guaynabo		Puerto Rico
Aquino, De Cordova, Alfaro & Co., LLP	Isla Verde		Puerto Rico
Kevane Grant Thornton LLP	San Juan		Puerto Rico
LLMD, PSC	San Juan		Puerto Rico
Zayas, Morazzani & Co.	San Juan		Puerto Rico
IRO & CO., CPA, PSC	Trujillo Alto		Puerto Rico
Deloitte Audit SRL	Bucharest		Romania
Ernst & Young SRL	Bucharest		Romania
KPMG Romania SRL	Bucharest		Romania
ICLC	Moscow		Russian Federation
Alinga Consulting and Audit, LLC	Moscow		Russian Federation
Audit Firm Femida Audit LLC	Moscow		Russian Federation
AuditProfit LLC	Moscow		Russian Federation
Benefit Management & Consulting	Moscow		Russian Federation
CJSC The Independent Consulting Group "2K Audit -	Moscow		Russian Federation
Business Consulting"			
Ernst & Young LLC	Moscow		Russian Federation
'Finances M' close company	Moscow		Russian Federation
Intercom-Audit	Moscow		Russian Federation
Interexpertiza LLC	Moscow		Russian Federation
Nexia Pacioli	Moscow		Russian Federation
OOO Moore Stephens	Moscow		Russian Federation
Rosexpertiza LLC	Moscow		Russian Federation
RSM Top-Audit Limited Liability Company	Moscow		Russian Federation
UHY Yans-Audit, LLC	Moscow		Russian Federation
ZAO BDO	Moscow		Russian Federation
ZAO KPMG	Moscow		Russian Federation
ZAO PricewaterhouseCoopers Audit	Moscow		Russian Federation
ZAO Deloitte & Touche CIS	Moscow		Russian Federation
Al Azem and Al Sudairy Certified Public Accountants	Riyadh		Saudi Arabia
Audit Alliance	Singapore		Singapore
Baker Tilly TFW LLP	Singapore		Singapore
BDO LLP	Singapore		Singapore
Crowe Horwath First Trust LLP	Singapore		Singapore
Deloitte & Touche LLP	Singapore		Singapore
Ernst & Young LLP	Singapore		Singapore
Foo Kon Tan Grant Thornton LLP	Singapore		Singapore
KPMG LLP	Singapore		Singapore
LO HOCK LING & CO.	Singapore		Singapore
LOW YAP & ASSOCIATES	Singapore		Singapore
LTC & ASSOCIATES	Singapore		Singapore
Mazars LLP	Singapore		Singapore
Moore Stephens LLP	Singapore		Singapore
NEXIA TS PUBLIC ACCOUNTING CORPORATION	SINGAPORE		Singapore
PAUL WAN & CO	SINGAPORE		Singapore
PricewaterhouseCoopers LLP	Singapore		Singapore
Rohan . Mah & Partners	Singapore		Singapore
RSM Chio Lim LLP	Singapore		Singapore

Registrant	City	State	Country
Ng, Lee & Associates - DFK	Singapore		Singapore
HLB Loke Lum			Singapore
Loke Lum & Partners			Singapore
ROBERT TAN & CO			Singapore
PricewaterhouseCoopers Slovensko s.r.o.	Bratislava		Slovakia
RSM BETTY & DICKSON (CAPE TOWN)	Cape Town		South Africa
SAB&T Chartered Accountants Incorporated	Centurion		South Africa
Mazars	Century City		South Africa
BDO SOUTH AFRICA INC	JOHANNESBURG		South Africa
Charles Orbach & Company	Johannesburg		South Africa
Deloitte & Touche	Johannesburg		South Africa
Ernst & Young Incorporated	Johannesburg		South Africa
Grant Thornton	Johannesburg		South Africa
KPMG Inc	Johannesburg		South Africa
McMurray Aldum Inc	Johannesburg		South Africa
SizweNtsaluba VSP	Johannesburg		South Africa
PricewaterhouseCoopers Incorporated	Sunninghill		South Africa
AuditiA Barcelona, S.L.	Barcelona		Spain
Bové Montero y Asociados, S.L.	Barcelona		Spain
FÀBREGAS MERCADÉ Y CO. AUDITORES-CONSULTORES, S.L.	Barcelona		Spain
GASSÓ AUDITORES S.L.P.	BARCELONA		Spain
Grant Thornton, S.L.P.	Barcelona		Spain
IBERAUDIT MRM AUDICONSULTING, S.L.P	Barcelona		Spain
MAZARS AUDITORES, S.L.P.	BARCELONA		Spain
AUDALIA AUDITORES	MADRID		Spain
AUREN CENTRO AUDITORES Y CONSULTORES, S.L.	Madrid		Spain
BDO AUDITORES, S.L.	MAdrid		Spain
DELOITTE, S.L.	MADRID		Spain
ERNST & YOUNG, S.L.	MADRID		Spain
KPMG Auditores, S.L.	Madrid		Spain
PricewaterhouseCoopers Auditores, S.L.	Madrid		Spain
UHY-FAY AND CO. AUDITORES CONSULTORES, SL	MADRID		Spain
IBERAUDIT AUDITORES HISPANICA, S.L.P.	MALAGA		Spain
Axion Revisionsbyrå AB	Malmö		Sweden
BDO Sweden AB	Stockholm		Sweden
Deloitte AB	Stockholm		Sweden
Ernst & Young AB	Stockholm		Sweden
Grant Thornton Sweden AB	Stockholm		Sweden
KPMG AB	Stockholm		Sweden
Öhrlings PricewaterhouseCoopers AB	Stockholm		Sweden
PricewaterhouseCoopers AB	Stockholm		Sweden
Ernst & Young AG	Basel		Switzerland
BDO Visura International AG	Zurich		Switzerland
Deloitte AG	Zurich		Switzerland
Grant Thornton AG	Zurich		Switzerland
KPMG AG	Zurich		Switzerland
PricewaterhouseCoopers AG	Zurich		Switzerland
HORWATH & COMPANY	Taichung		Taiwan, Province of China
BDO Taiwan	Taipei		Taiwan, Province of China
Candor Taiwan CPAs	Taipei		Taiwan, Province of China
Deloitte & Touche	Taipei		Taiwan, Province of China
Ernst & Young	Taipei		Taiwan, Province of China
Evershine CPAs Firm	Taipei		Taiwan, Province of China
First Horwath & Company, CPAs	Taipei		Taiwan, Province of China
Grant Thornton Losoon	Taipei		Taiwan, Province of China
KPMG	Taipei		Taiwan, Province of China
Moore Rowland CPAs	Taipei		Taiwan, Province of China
PricewaterhouseCoopers, Taiwan	Taipei		Taiwan, Province of China

Registrant	City	State	Country
TiaoHo & Co., VA BUSINESS ASSURANCE SERVICES	Taipei ARUSHA		Taiwan, Province of China Tanzania, United Republic of
ASV & Associates Limited	Bangkok		Thailand
Ernst & Young Office Ltd.	Bangkok		Thailand
KP Associates	Bangkok		Thailand
Mazars Limited	Bangkok		Thailand
PricewaterhouseCoopers ABAS Ltd.	Bangkok		Thailand
RSM Audit Services (Thailand) Limited	Bangkok		Thailand
Baker Tilly Audit and Advisory Services (Thailand) Ltd.	Sathorn		Thailand
Ahmed Mansour & Associes	Tunis		Tunisia
Akis Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik AS	Istanbul		Turkey
BAŞARAN NAS BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.	ISTANBUL		Turkey
BİLGİLİ BAGIMSIZ DENETİM VE YMM A.S.	Istanbul		Turkey
CAN ULUSLARARASI BAGIMSIZ DENETİM ve SMMM A.S.	ISTANBUL		Turkey
Denet Bagimsiz Denetim Yeminli Mali Musavirlik A.S.	Istanbul		Turkey
Denge Bagimsiz Denetim Serbest Muhasebeci Mali Musavirlik A.S.	Istanbul		Turkey
DRT BAGIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MUSA VIRLIK A.S.	ISTANBUL		Turkey
GUNEY BAGIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MUSA VIRLIK A.S.	ISTANBUL		Turkey
IHY BAGIMSIZ DENETİM VE YMM A.S.	ISTANBUL		Turkey
IRFAN BAGIMSIZ DENETİM VE YEMINLI MALI MUSA VIRLIK A.S.	Istanbul		Turkey
ISIK YEMINLI MALI MUSA VIRLIK VE BAGIMSIZ DENETİM A.S.	Istanbul		Turkey
ITIMAT YEMINLI MALI MUSA VIRLIK A.S.	ISTANBUL		Turkey
MERCEK BAGIMSIZ DENETİM VE YEMINLI MALI MUSA VIRLIK A.S.	Istanbul		Turkey
TURKMEN BAGIMSIZ DENETİM VE YEMINLI MALI MUSA VIRLIK A.S.	ISTANBUL		Turkey
Ulusal Bagimsiz Denetim ve Yeminli Mali Müsavirlik A.S.	ISTANBUL		Turkey
BAYLAN BAGIMSIZ DENETİM VE YEMINLI MALI MUSA VIRLIK A.S.	İstanbul		Turkey
DETAY BAĞIMSIZ DENETİM VE DANIŞMANLIK ANONİM ŞİRKETİ	İSTANBUL		Turkey
YILDIZLAR BAĞIMSIZ DENETİM VE YEMİNLI MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ	SAMSUN		Turkey
Audit Firm "RSM APiK" Limited Liability Company	Kyiv		Ukraine
Baker Tilly Ukraine LLP	Kyiv		Ukraine
Ernst & Young Audit Services LLC	Kyiv		Ukraine
HLB Ukraine LLC	Kyiv		Ukraine
Zovnishinformaudit C LLC	Kyiv		Ukraine
PJSC Deloitte & Touche Ukrainian Services Company	Kyiv		Ukraine
Baker Tilly MKM	Dubai		United Arab Emirates
BDO Chartered Accountants & Advisors	Dubai		United Arab Emirates
Deloitte LLP	Dubai		United Arab Emirates
GRANT THORNTON AUDITING AND ACCOUNTING	Dubai		United Arab Emirates
HORWATH MAK	DUBAI		United Arab Emirates
PricewaterhouseCoopers	Dubai		United Arab Emirates
Sajjad Haider & Co, Chartered Accountants	Dubai		United Arab Emirates
UHY Saxena	Dubai		United Arab Emirates
Anderson Anderson & Brown	Aberdeen		United Kingdom
Baker Tilly Mooney Moore	Belfast		United Kingdom
UHY Hacker Young (Birmingham) LLP	Birmingham		United Kingdom
Peters Elworthy & Moore	Cambridge		United Kingdom
Reeves & Co LLP	Canterbury		United Kingdom

Registrant	City	State	Country
Clive Owen & Co LLP	Darlington		United Kingdom
Cooper Parry LLP	Derby		United Kingdom
EQ ACCOUNTANTS LLP	DUNDEE		United Kingdom
Bishop Fleming	Exeter		United Kingdom
Campbell Dallas LLP	Glasgow		United Kingdom
HAZLEWOODS LLP	Gloucester		United Kingdom
LANGMEADS LIMITED	Hampton		United Kingdom
HMT Assurance LLP	Henley on Thames		United Kingdom
SR Howell & Co	Huntingdon		United Kingdom
Moffat Gilbert	Leamington Spa		United Kingdom
Duncan Sheard Glass	Liverpool		United Kingdom
Baker Tilly UK Audit LLP	London		United Kingdom
BDO LLP	London		United Kingdom
Blick Rothenberg	London		United Kingdom
Bright Grahame Murray	LONDON		United Kingdom
Buzzacott LLP	London		United Kingdom
Crowe Clark Whitehill LLP	London		United Kingdom
Deloitte LLP	London		United Kingdom
Ernst & Young LLP	London		United Kingdom
Goodman Jones LLP	London		United Kingdom
Grant Thornton UK LLP	London		United Kingdom
H W Fisher & Company	London		United Kingdom
Hazlems Fenton LLP	London		United Kingdom
Jeffreys Henry LLP	London		United Kingdom
Kingston Smith LLP	London		United Kingdom
KPMG AUDIT PLC	LONDON		United Kingdom
KPMG LLP	LONDON		United Kingdom
Littlejohn LLP	London		United Kingdom
Lubbock Fine	LONDON		United Kingdom
Mazars LLP	London		United Kingdom
Mercer & Hole	LONDON		United Kingdom
Moore Stephens LLP	London		United Kingdom
Nexia Smith & Williamson Audit Limited	London		United Kingdom
PKF (UK) LLP	London		United Kingdom
PricewaterhouseCoopers AS LLP	London		United Kingdom
PricewaterhouseCoopers LLP	London		United Kingdom
Saffery Champness N Partnership	London		United Kingdom
SHIPLEYS LLP	LONDON		United Kingdom
UHY Hacker Young LLP	London		United Kingdom
UHY HACKER YOUNG MANCHESTER LLP	MANCHESTER		United Kingdom
MacIntyre Hudson	Milton Keynes		United Kingdom
GW ROBINSONS LLP	NEWCASTLE UPON TYNE		United Kingdom
Lovewell Blake LLP	Norwich		United Kingdom
RSM Tenon Audit Limited	Nottingham		United Kingdom
Critchleys	Oxford		United Kingdom
James Cowper LLP	Reading		United Kingdom
The Norton Practice	Reading		United Kingdom
Hart Shaw LLP	Sheffield		United Kingdom
Hawsons Chartered Accountants	Sheffield		United Kingdom
Hurst & Company Accountants LLP	Stockport		United Kingdom
MGI Midgley Snelling	WEYBRIDGE		United Kingdom
Ward Goodman Limited	WIMBORNE		United Kingdom
Menzies LLP	Woking		United Kingdom
RABJOHNS LLP	wORCESTER		United Kingdom
Garbutt & Elliott LLP	York		United Kingdom
Banks Finley White & Company , CPAs	Birmingham	Alabama	United States
Barfield Murphy Shank & Smith PC	Birmingham	Alabama	United States
Borland, Benefield, Crawford and Webster, P.C.	Birmingham	Alabama	United States
DUDLEY, HOPTON-JONES, SIMS & FREEMAN PLLP	Birmingham	Alabama	United States

Registrant	City	State	Country
Jones & Kirkpatrick, P.C.	Birmingham	Alabama	United States
Pearce, Bevell, Leesburg, Moore, P.C.	Birmingham	Alabama	United States
Sellers, Richardson, Holman & West, LLP	Birmingham	Alabama	United States
Warren Averett, LLC	Birmingham	Alabama	United States
Byrd, Smalley & Adams, P.C.	Decatur	Alabama	United States
Carr, Riggs & Ingram LLC	Enterprise	Alabama	United States
Jackson Thornton & Co., P.C.	Montgomery	Alabama	United States
Wolf & Taunton, P.C.	Montgomery	Alabama	United States
Ingram & Company, LLC	Northport	Alabama	United States
Shelley International CPA	MESA	Arizona	United States
Khalsa McBrearty Accountancy, LLP	Phoenix	Arizona	United States
Michael Maastricht, CPA	PHOENIX	Arizona	United States
Michael Minyard & Co, PC	Phoenix	Arizona	United States
R.C. Acosta & Associates, CPA's, PC	Phoenix	Arizona	United States
SARVAS, KING & COLEMAN, P.C.	PHOENIX	Arizona	United States
Schumann, Adriano & Company, PLLC	Phoenix	Arizona	United States
Semple, Marchal & Cooper, LLP	Phoenix	Arizona	United States
Walker & Armstrong LLP	Phoenix	Arizona	United States
THE COLEMAN COMPANY, PLLC	Scottsdale	Arizona	United States
Brian R. Lee, CPA, A Professional Corporation	Tempe	Arizona	United States
Mansperger Patterson & McMullin, PLC	Tempe	Arizona	United States
Wallace, Plese + Dreher, LLP	Tempe	Arizona	United States
BeachFleischman PC	Tucson	Arizona	United States
R & A CPAs, a professional corporation	Tucson	Arizona	United States
S.E. Clark & Company, P.C.	Tucson	Arizona	United States
DUVALL AND FORD, PLLC	Atkins	Arkansas	United States
Robert G. Schichtl II, P.A.	Conway	Arkansas	United States
Erwin & Company, P.A.	Little Rock	Arkansas	United States
FROST, PLLC	Little Rock	Arkansas	United States
Hudson, Cisne, & Co. LLP	Little Rock	Arkansas	United States
Kemp & Company, A Professional Association	Little Rock	Arkansas	United States
JAMES E CHILDRESS CPA PA	Springdale	Arkansas	United States
SAM KAN & COMPANY	ALAMEDA	California	United States
TAHIM AND ASSOCIATES, A PROFESSIONAL CORPORATION	Anaheim	California	United States
HKG, LLP	Arcadia	California	United States
Robert Douglas Gourley	Arcadia	California	United States
Williams Brown Parsons and Company, Inc.	BAKERFIELD	California	United States
BROWN ARMSTRONG ACCOUNTANCY CORPORATION	BAKERSFIELD	California	United States
LEDERMAN, ZEIDLER, GRAY & CO., LLP	Beverly Hills	California	United States
Meir and Meir	Beverly Hills	California	United States
Bates Coughtry Reiss LLP	Brea	California	United States
Frazer Frost, LLP	Brea	California	United States
Roschke & Wall, Business Advisors & CPAs, Inc.	Calabasas	California	United States
Farber Hass Hurley LLP	Camarillo	California	United States
Mohler, Nixon & Williams Accountancy Corporation	Campbell	California	United States
CLIFFORD R. BENN, CPA	Carson	California	United States
e-Fang Accountancy Corp & CPA	City of Industry	California	United States
Melody Yu	City of Industry	California	United States
Simon & Edward, LLP.	CITY OF INDUSTRY	California	United States
BEDINGER AND COMPANY	Concord	California	United States
Benson, Piombo & Company	Corte Madera	California	United States
Kelly & Company An Accountancy Corporation	Costa Mesa	California	United States
KMJ Corbin & Company LLP	Costa Mesa	California	United States
NEAL REITZ & COMPANY, An Accountancy Corporation	COSTA MESA	California	United States
KCCW Accountancy Corp.	Diamond Bar	California	United States
United International Accountancy Corporation	Diamond Bar	California	United States
Chen and Fan Accountancy Corporation	El Monte	California	United States
DNW & ASSOCIATES, INC.	EL MONTE	California	United States

Registrant	City	State	Country
Goldman Kurland and Mohidin, LLP	Encino	California	United States
Lichter, Yu and Associates	ENCINO	California	United States
Rose, Snyder & Jacobs LLP	Encino	California	United States
Stan Jeong-Ha Lee	Fort Lee	California	United States
VINCENT P. ARGY, CPA	FOUNTAIN VALLEY	California	United States
MORSE YARDUMIAN & WITTWER, LLP	FRESNO	California	United States
Der Vartanian & Associates Accountancy Corporation	Glendale	California	United States
Hovik Khaloian	Glendale	California	United States
Hutchinson and Bloodgood LLP	Glendale	California	United States
PKF, Certified Public Accountants, A Professional Corporation	Glendale	California	United States
Raul Carrega, CPA	GLENDALE	California	United States
Stein & Company, CPA's	Glendale	California	United States
Hansen & Company	Hayward	California	United States
Sousa & Weber, LLP	Hermosa Beach	California	United States
Lenning & Co., Inc.	Huntington Beach	California	United States
Allen, Haight & Monaghan LLP	Irvine	California	United States
Cacciamatta Accountancy Corporation	Irvine	California	United States
Haskell & White LLP	Irvine	California	United States
HBLA CERTIFIED PUBLIC ACCOUNTANTS, INC.	Irvine	California	United States
JC&COMPANY LLP	IRVINE	California	United States
Jerry T Lai, CPA, MBA, An Accountancy Corporation	Irvine	California	United States
JLK Partners, LLP	Irvine	California	United States
John Kinross-Kennedy	Irvine	California	United States
JPDH & Company	Irvine	California	United States
Kushner, Smith, Joanou & Gregson, LLP	Irvine	California	United States
Link Murrel & Chang, LLP	Irvine	California	United States
Mendoza Berger & Company, LLP	Irvine	California	United States
Ramirez Jimenez International CPA's	Irvine	California	United States
ROBERT R. REDWITZ & CO. AN ACCOUNTING AND CONSULTING CORPORATION	IRVINE	California	United States
Saddington Shusko LLP	Irvine	California	United States
WilsonMorgan LLP	Irvine	California	United States
Wright Ford Young & Co.	Irvine	California	United States
Kieckhafer Schiffer & Company LLP	Irvine	California	United States
Lavine, Lofgren, Morris & Engelberg, LLP	La Jolla	California	United States
Timothy Alan Coons	La Jolla	California	United States
Lanning and Owens, CPA's, APC	La Mesa	California	United States
Q Accountancy Corporation	Laguna Hills	California	United States
TARVARAN ASKELSON & COMPANY, LLP	LAGUNA NIGUEL	California	United States
Wilson Markle Stuckey Hardesty & Bott, LLP	Larkspur	California	United States
Nicholas & Robison Accounting	Lodi	California	United States
GOODRICH BARON GOODYEAR, LLP	LONG BEACH	California	United States
Windes & McClaughry Accountancy Corporation	Long Beach	California	United States
Choi, Kim & Park, LLP	Los Angeles	California	United States
Elizabeth Tractenberg, CPA	Los Angeles	California	United States
Green Hasson & Janks LLP	Los Angeles	California	United States
Holthouse Carlin & Van Trigt LLP	Los Angeles	California	United States
JOSEPH YAFEH CPA	Los Angeles	California	United States
Kabani & Company, Inc.	Los Angeles	California	United States
Kim & Lee Corporation, CPA'S	Los Angeles	California	United States
Mao & Company CPAs, Inc.	Los Angeles	California	United States
MJF & Associates, APC	Los Angeles	California	United States
PK LLP	Los Angeles	California	United States
R.R. Hawkins & Associates, International A Professional Corporation	Los Angeles	California	United States
Simpson and Simpson, CPAs	Los Angeles	California	United States
SingerLewak LLP	Los Angeles	California	United States
TANNER MAINSTAIN BLATT & GLYNN, LLP	Los Angeles	California	United States
Vasquez & Company LLP	Los Angeles	California	United States
Yosef Y. Manela CPA	Los Angeles	California	United States

Registrant	City	State	Country
Robert Stephenson An Accountancy Corporation	Manhattan Beach	California	United States
K. H. Wm. Krueger	Mill Valley	California	United States
LaVine & Associates CPAs, Inc.	Mission Viejo	California	United States
Swenson Advisors LLP	Murrieta	California	United States
Anton & Chia, LLP	Newport Beach	California	United States
Collie Accountancy	Newport Beach	California	United States
DBBMCKENNON	Newport Beach	California	United States
Haynie & Company of California Accountancy Corporation	Newport Beach	California	United States
Lesley, Thomas, Schwarz & Postma, Inc.	Newport Beach	California	United States
LYONS FINANCIAL SERVICES	Newport Beach	California	United States
Squar, Milner, Peterson, Miranda & Williamson, Certified Public Accountants, LLP	Newport Beach	California	United States
Breard & Associates, Inc. Certified Public Accountants	Northridge	California	United States
Randolph Scott & Company CPA's, Inc.	NOVATO	California	United States
MORRIS, DAVIS & CHAN LLP	Oakland	California	United States
Timpson Garcia, LLP	Oakland	California	United States
Talley & Company, An Accountancy Corporation	Orange	California	United States
GREGORY B. SHELTON	Palm Desert	California	United States
Frank, Rimerman & Co. LLP	Palo Alto	California	United States
Lucas, Horsfall, Murphy & Pindroh, LLP	Pasadena	California	United States
Sotomayor & Associates, LLP	Pasadena	California	United States
Pisenti & Brinker LLP	Petaluma	California	United States
Smith Maloney Accountancy Corp.	Placerville	California	United States
Sensiba San Filippo LLP	Pleasanton	California	United States
Vavrinek, Trine, Day & Co., LLP	Rancho Cucamonga	California	United States
Seiler LLP	Redwood City	California	United States
HSU, YAO, THUANG & CHIANG CPAS, LLP	ROSEMEAD	California	United States
Propp Christensen Caniglia LLP	Roseville	California	United States
Robert C Duncan Accountancy Corporation	ROSEVILLE	California	United States
Hunter & Renfro LLP	Sacramento	California	United States
Macias Gini & O'Connell LLP	Sacramento	California	United States
MISTRETTA ASSOCIATES	SACRAMENTO	California	United States
Perry - Smith LLP	Sacramento	California	United States
Richardson & Company	Sacramento	California	United States
Asefaw & Ceci, LLP	San Diego	California	United States
Boros & Farrington Accountancy Corporation	San Diego	California	United States
Dennis & Dennis LLP	San Diego	California	United States
Hochman Cohen Torres LLP	San Diego	California	United States
LevitZacks, Certified Public Accountants	SAN DIEGO	California	United States
Louis Tommasino, CPA A Professional Corporation	San Diego	California	United States
OLIVA, GODDARD & WRIGHT, CERTIFIED PUBLIC ACCOUNTANTS	San Diego	California	United States
PLS CPA A PROFESSIONAL CORPORATION	SAN DIEGO	California	United States
Weworski & Associates	San Diego	California	United States
Kho & Patel, Certified Public Accountants, A Professional Corporation	San Dimas	California	United States
ACSB & Company, LLP	San Francisco	California	United States
Benson & Neff Certified Public Accountants, A Professional Corporation	San Francisco	California	United States
Burr Pilger Mayer, Inc.	San Francisco	California	United States
BYEMCC Accountancy Corporation	San Francisco	California	United States
DZH Phillips LLP	San Francisco	California	United States
Harb, Levy & Weiland LLP	San Francisco	California	United States
Hood & Strong LLP	San Francisco	California	United States
Kustov & Associates, Inc.	San Francisco	California	United States
Louie & Wong LLP	San Francisco	California	United States
M.D. Sassi Company	San Francisco	California	United States
Mah & Associates, LLP	San Francisco	California	United States
MANKIN & LI	SAN FRANCISCO	California	United States
Navolio & Tallman LLP	San Francisco	California	United States

Registrant	City	State	Country
NOVOGRADAC & COMPANY LLP	SAN FRANCISCO	California	United States
OUM & Co. LLP	San Francisco	California	United States
Rowbotham & Company LLP	San Francisco	California	United States
Shwiff, Levy & Polo, LLP	San Francisco	California	United States
Spott, Lucey & Wall, Incorporated Certified Public Accountants	San Francisco	California	United States
Wang & Chou Accountancy Corporation	SAN JOSE	California	United States
WWC, P.C.	San Mateo	California	United States
Armanino McKenna LLP	San Ramon	California	United States
BALSER, HOROWITZ, FRANK & WAKELING	SANTA ANA	California	United States
McGowan Guntermann	Santa Barbara	California	United States
Bhatia & Co., Inc	Santa Clara	California	United States
NARESH ARORA CPA, INC.	SANTA CLARA	California	United States
Corby and Corby An Accountancy Corp.	Santa Monica	California	United States
Gumbiner Savett Inc.	Santa Monica	California	United States
BOWMAN & COMPANY, LLP	Stockton	California	United States
Stephen Wan Accountancy Corporation	Sunnyvale	California	United States
WHK & Company, Inc.	Sunnyvale	California	United States
Brian W. Anson, CPA	Tarzana	California	United States
SANDEFER, SMITH & ASSOCIATES	TEMECULA	California	United States
Thomas A. Ralston, CPA	Temecula	California	United States
SARNA & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS	Thousand Oaks	California	United States
Tone, Walling & Kissinger, CPA's	Thousand Oaks	California	United States
David B. Bennett, CPA	Tiburon	California	United States
Johnson, Thomas & Associates, An Accountancy Corporation	Torrance	California	United States
MGB Partners LLP	Torrance	California	United States
Piazza, Donnelly, & Marlette LLP	Torrance	California	United States
Raimondo Pettit Group	Torrance	California	United States
Jonathon P. Reuben CPA an Accountancy Corporation	Torrance	California	United States
M. Green and Company LLP	Tulare	California	United States
ELZ ACCOUNTANCY CORPORATION	WALNUT	California	United States
Cropper Accountancy Corporation	Walnut Creek	California	United States
Ernst Wintter and Associates, Certified Public Accountants	Walnut Creek	California	United States
Irene T. Jewell	Walnut Creek	California	United States
RINA accountancy corporation	Walnut Creek	California	United States
Block, Plant, Eisner, Fiorito and Belak-Berger, an accountancy corporation	Woodland Hills	California	United States
Carlson & Smith LLP	Woodland Hills	California	United States
Dave Banerjee CPA an Accountancy Corporation	Woodland Hills	California	United States
LaRue, Corrigan, McCormick & Teasdale LLP	Woodland Hills	California	United States
R.A. Bianchi & Associates, An Accountancy Corporation	Woodland Hills	California	United States
Winningham Becker & Company, LLP	Woodland Hills	California	United States
RONALD R. CHADWICK, P.C.	AURORA	Colorado	United States
Brock and Company, CPAs, P.C.	Boulder	Colorado	United States
Johnson, Holscher and Company, P.C.	Centennial	Colorado	United States
BiggsKofford, PC	Colorado Springs	Colorado	United States
Nancy G Higham, CPA, PC	Colorado Springs	Colorado	United States
AJ. Robbins, PC	Denver	Colorado	United States
Anton Collins Mitchell LLP	Denver	Colorado	United States
B F Borgers CPA PC	Denver	Colorado	United States
Bauerle and Company P.C.	Denver	Colorado	United States
Borgers & Cutler CPAs PLLC	Denver	Colorado	United States
Causey Demgen & Moore Inc.	Denver	Colorado	United States
Comiskey & Company Professional Corporation	Denver	Colorado	United States
Ehrhardt, Keefe, Steiner & Hottman, P.C.	Denver	Colorado	United States
Fortner, Bayens, Levkulich & Garrison, P.C.	Denver	Colorado	United States
GHP Horwath, P.C.	Denver	Colorado	United States

Registrant	City	State	Country
Hamilton, PC	DENVER	Colorado	United States
Harding and Hittesdorf, P.C.	Denver	Colorado	United States
Hein + Associates LLP	Denver	Colorado	United States
Schumacher & Associates, Inc.	Denver	Colorado	United States
StarkSchenkein, LLP	Denver	Colorado	United States
Summit LLC	Denver	Colorado	United States
Richey, May & Co., LLP	Englewood	Colorado	United States
Sample and Bailey, P.C.	Fort Collins	Colorado	United States
JDS CPA Group, LLC dba JDS Professional Group	Greenwood Village	Colorado	United States
Spicer Jeffries LLP	Greenwood Village	Colorado	United States
Marc, James and Associates, PC	Highlands Ranch	Colorado	United States
Bradley Consulting Group, PC	Lakewood	Colorado	United States
DONNA L. JOHNSON, CPA, PC	Westminster	Colorado	United States
ROTHSTEIN & COMPANY, LLC	AVON	Connecticut	United States
SASLOW LUFKIN & BUGGY, LLP	Avon	Connecticut	United States
Courtney, Fink & Forbes, LLP	Bloomfield	Connecticut	United States
Bailey Murphy + Scarano, LLC	BRANFORD	Connecticut	United States
JAMES M GARGAN CPA	BROOKFIELD	Connecticut	United States
Michael J. Knight & Company, CPAs	Fairfield	Connecticut	United States
ALFIN, FAGIN & FALCE LLP	FARMINGTON	Connecticut	United States
Budwitz & Meyerjack, P.C.	Farmington	Connecticut	United States
Fiondella, Milone & LaSaracina LLP	Glastonbury	Connecticut	United States
Mahoney Sabol & Company, LLP	Glastonbury	Connecticut	United States
Federico & Sette, P.C.	Hamden	Connecticut	United States
Whittlesey & Hadley, P.C.	Hartford	Connecticut	United States
R.L. DePanfilis & Company, LLC	Norwalk	Connecticut	United States
Reynolds & Rowella, LLP	Ridgefield	Connecticut	United States
Dworken, Hillman, LaMorte & Sterczala P.C.	Shelton	Connecticut	United States
ACT Financial and Tax Services, LLC	Stamford	Connecticut	United States
ACT FINANCIAL SERVICES GROUP LLC	Stamford	Connecticut	United States
Berkow, Schechter & Company LLP	Stamford	Connecticut	United States
Pue, Chick, Leibowitz & Blezard, LLC	Vernon	Connecticut	United States
J J LI, LLC	WEST HARTFORD	Connecticut	United States
Filomeno & Company, P.C.	West Hartford Ct 06107	Connecticut	United States
Halpern & Associates, LLC	WILTON	Connecticut	United States
KENNE RUAN, CPA, P.C.	WOODBIDGE	Connecticut	United States
Faw, Casson & Co., LLP	Dover	Delaware	United States
Rowland Johnson & Company PA	New Castle	Delaware	United States
Pinaki & Associates LLC	Newark	Delaware	United States
Santora CPA Group	Newark	Delaware	United States
Belfint, Lyons & Shuman, P.A.	Wilmington	Delaware	United States
Horty & Horty, P.A.	Wilmington	Delaware	United States
MASTER, SIDLOW & ASSOCIATES, P.A.	Wilmington	Delaware	United States
Wheeler, Wolfenden & Dwares, PA	Wilmington	Delaware	United States
Thompson, Cobb, Bazilio & Associates, PC	Washington	District of Columbia	United States
William Batdorf & Company, P.C.	Washington	District of Columbia	United States
Lashley Seland, P.A.	Altamonte Springs	Florida	United States
Patrick Rodgers, CPA, PA	Altamonte Springs	Florida	United States
Patrick D. Heyn, CPA, P.A.	Atlantis	Florida	United States
Brody & Associates, P.A.	Aventura	Florida	United States
Berman & Company, P.A.	Boca Raton	Florida	United States
Daszkal Bolton LLP	Boca Raton	Florida	United States
Lanzaro & Halperin CPAs PA	Boca Raton	Florida	United States
Salberg & Company, P.A.	Boca Raton	Florida	United States
Weinberg & Company, P.A.	Boca Raton	Florida	United States
Weinstein & Engler, C.P.A.'s P.C.	Boca Raton	Florida	United States
WEBB & COMPANY, P.A.	BOYNTON BEACH	Florida	United States
Christopher, Smith, Leonard, Bristow & Stanell, P.A.	Bradenton	Florida	United States
SOUTHWEST CPA, LLC	Bradenton	Florida	United States
Drake & Klein CPAs PA	Clearwater	Florida	United States
Appelrouth, Farah & Co., P.A.	Coral Gables	Florida	United States

Registrant	City	State	Country
Enterprise Risk Management/SAS 70 LLC	Coral Gables	Florida	United States
Goldstein Schechter Koch, P.A.	coral gables	Florida	United States
HLB GRAVIER, LLP	CORAL GABLES	Florida	United States
Parks & Company LLC	Deerfield Beach	Florida	United States
Carter & Company, CPA, LLC	Destin	Florida	United States
De Meo, Young, McGrath & Co., P.A. Certified Public Accountants and Consultants	Fort Lauderdale	Florida	United States
GOLDSTEIN, ZUGMAN, WEINSTEIN & POOLE, LLC	FORT LAUDERDALE	Florida	United States
Millward and Company, Inc.	Fort Lauderdale	Florida	United States
THOMAS F WALSH CPA PA	Fort Lauderdale	Florida	United States
James Moore & Co., P.L.	Gainesville	Florida	United States
Infante & Company	Hollywood	Florida	United States
Jewett, Schwartz, Wolfe & Associates, P.L.	Hollywood	Florida	United States
Thomas W. Klash, CPA	Hollywood	Florida	United States
Cornelius, Schou, Leone & Matteson, LLC	Jacksonville	Florida	United States
E.C. Quick & Company, P.A.	Jacksonville	Florida	United States
ENNIS, PELLUM & ASSOCIATES, P.A.	JACKSONVILLE	Florida	United States
HARBESON, FLETCHER & BATEH, LLP	Jacksonville	Florida	United States
LBA Certified Public Accountants, P.A.	Jacksonville	Florida	United States
Patrick & Robinson, LLC	JACKSONVILLE	Florida	United States
Stevens, Powell & Company, P.A.	Jacksonville	Florida	United States
Colette M. Corliss, CPA, P.A.	Jacksonville Beach	Florida	United States
KIENE, HAND & COMPANY, P.A.	KEY BISCAYNE	Florida	United States
Andrew J Higginbotham, CPA	LABELLE	Florida	United States
David R Ramos, CPA	Lakeland	Florida	United States
David W. Dube	Largo	Florida	United States
Ohab and Company, PA	MAITLAND	Florida	United States
Berman,Hopkins,Wright & LaHam, CPA's, L.L.P.	Melbourne	Florida	United States
Berkowitz Dick Pollack & Brant Certified Public Accountants Consultants, LLP	Miami	Florida	United States
Dohan and Company CPA's, P.A.	Miami	Florida	United States
Kaufman, Rossin & Co., a Professional Association	Miami	Florida	United States
L J Sullivan Certified Public Accountant, LLC	Miami	Florida	United States
Labrozzi & Co., PA	Miami	Florida	United States
Larry Wolfe, C.P.A.	Miami	Florida	United States
Mallah Furman & Company P.A.	Miami	Florida	United States
Morrison, Brown, Argiz & Farra, LLC	Miami	Florida	United States
Morty Etgar,P.A.	Miami	Florida	United States
Nearman, Maynard, Vallez CPAs and Consultants, P.A.	Miami	Florida	United States
Orth, Chakler, Murnane & Co., CPAs, P.A.	Miami	Florida	United States
ROTH, JONAS, MITTELBERG & HARTNEY, CPA'S, PA	MIAMI	Florida	United States
Sharpton Brunson and Company, P. A.	Miami	Florida	United States
watson & company, p. a.	Miami	Florida	United States
Baum & Company, P.A.	Miami Beach	Florida	United States
CHS Accountants and Financial Advisors, LLC	Naples	Florida	United States
David A. Aronson, CPA, P.A.	North Miami Beach	Florida	United States
Pybus & Company, P.A.	North Palm Beach	Florida	United States
Averett Warmus Durkee Osburn Henning, P.A.	Orlando	Florida	United States
Cross, Fernandez & Riley, LLP	Orlando	Florida	United States
JERRY L STANFORD, CPA	ORLANDO	Florida	United States
Vestal & Wiler, P.A. Certified Public Accountants	Orlando	Florida	United States
Michael D. Star, P.A.	Ormond Beach	Florida	United States
ALAN R. SWIFT, CPA, P.A.	PALM BEACH GARDENS	Florida	United States
Peter Messineo, CPA	Palm Harbor	Florida	United States
SAS 70 CPA, Inc.	Palm Harbor	Florida	United States
DE LEON & COMPANY, P.A.	PEMBROKE PINES	Florida	United States
ENRIQUE NOWOGRODZKI	Pembroke Pines	Florida	United States
Harris F. Rattray CPA	Pembroke Pines	Florida	United States
Raulerson & Company, P.A., CPA's and Consultants	Plant City	Florida	United States

Registrant	City	State	Country
FINKELSTEIN BROWN NEMET & ROTHCHILD, P.A.	PLANTATION	Florida	United States
Friedman, Cohen, Taubman & Company, CPAs	Plantation	Florida	United States
Horkey & Associates, P.A.	PLANTATION	Florida	United States
Ahearn Jasco + Company, P.A.	Pompano Beach	Florida	United States
Margolies, Fink and Wichrowski	Pompano Beach	Florida	United States
Sweeney, Matz & Co., LLC	Pompano Beach	Florida	United States
The Griggs Group, PA	Ponte Vedra Beach	Florida	United States
Bobbitt Pittenger & Company, P.A.	Sarasota	Florida	United States
JERE A BERKEY CPA	SARASOTA	Florida	United States
Robert J. Bova CPA	Seffner	Florida	United States
Gregory, Sharer & Stuart, P.A.	St. Petersburg	Florida	United States
Bruce D. Soule, CPA, PA	Tallahassee	Florida	United States
JAMES D. A. HOLLEY & CO.	TALLAHASSEE	Florida	United States
360 Advanced, P.A.	Tampa	Florida	United States
Accell Audit & Compliance, P.A.	Tampa	Florida	United States
Alan K. Geer, P.A.	TAMPA	Florida	United States
Barley, McNamara, Wild, Martin	Tampa	Florida	United States
Baumann, Raymondo & Company PA	Tampa	Florida	United States
BrightLine CPAs and Associates, Inc.	Tampa	Florida	United States
Brimmer, Burek & Keelan LLP	Tampa	Florida	United States
Coulter, Avilés & Jackson LLC	Tampa	Florida	United States
Dwight Darby & Company, P.A.	Tampa	Florida	United States
Faircloth & Associates P.A.	Tampa	Florida	United States
Ferlita, Walsh & Gonzalez, P.A.	Tampa	Florida	United States
Hacker, Johnson & Smith PA	Tampa	Florida	United States
HOROWITZ & COMPANY, LLC	Tampa	Florida	United States
KINGERY & CROUSE, P.A.	TAMPA	Florida	United States
Meeks International, LLC	Tampa	Florida	United States
NOBLES, DECKER, LENKER & CARDOSO, CPA'S, PA	TAMPA	Florida	United States
Pender Newkirk & Company LLP	Tampa	Florida	United States
Price and Associates CPAs, LLC	Tampa	Florida	United States
Prida, Guida & Company PA CPA's	Tampa	Florida	United States
Schellman & Company, LLC	Tampa	Florida	United States
Spectra Financial Services LLC	TAMPA	Florida	United States
SAS70Online.com LLC	Tampa	Florida	United States
AJBRACKINS CPA PA	VERO BEACH	Florida	United States
Caler, Donten, Levine, Porter & Veil, P.A.	West Palm Beach	Florida	United States
D. Brooks and Associates CPA's P.A.	West Palm Beach	Florida	United States
Templeton & Company LLP	West Palm Beach	Florida	United States
L.A. Prevratil, LLC	West Palm Beach	Florida	United States
Kane & Associates	Winter Park	Florida	United States
Moore Stephens Lovelace, P.A.	Winter Park	Florida	United States
Moss, Krusick & Associates, LLC	Winter Park	Florida	United States
SCEARCE, SATCHER & JUNG, PA	WINTER PARK	Florida	United States
Long & Associates, LLC	Alpharetta	Georgia	United States
Aarons Grant & Habif, LLC	Atlanta	Georgia	United States
AgeeFisherBarrett, LLC	Atlanta	Georgia	United States
Babush, Neiman, Kornman & Johnson, LLP	Atlanta	Georgia	United States
Bennett Thrasher P.C.	Atlanta	Georgia	United States
Frazier & Deeter, LLC	Atlanta	Georgia	United States
Gifford, Hillegass & Ingwersen, LLP	Atlanta	Georgia	United States
Habif, Arogeti & Wynne, LLP	Atlanta	Georgia	United States
HLB Gross Collins, P.C.	Atlanta	Georgia	United States
HLB Gross Goldberg, LLP	Atlanta	Georgia	United States
Jones and Kolb, P.A.	Atlanta	Georgia	United States
KNAV P.A.	Atlanta	Georgia	United States
Mauldin & Jenkins, LLC	Atlanta	Georgia	United States
Moore Stephens Tiller LLC	Atlanta	Georgia	United States
NDB Accountants & Consultants LLP	Atlanta	Georgia	United States
Porter Keadle Moore LLC	Atlanta	Georgia	United States

Registrant	City	State	Country
RUBIO CPA PC	ATLANTA	Georgia	United States
Smith & Howard, P.C.	Atlanta	Georgia	United States
Tomkiewicz Wright, LLC	Atlanta	Georgia	United States
Williams Benator & Libby, LLP	Atlanta	Georgia	United States
Windham Brannon, PC	Atlanta	Georgia	United States
Wade J Bowden CPA PC	CONYERS	Georgia	United States
Aparjeet Singh Chhabra	Cumming	Georgia	United States
Mudd Lee, LLC	Cumming	Georgia	United States
JACK F. GAMEL CPA PC	DOUGLASVILLE	Georgia	United States
Nichols, Cauley & Associates, LLC	Dublin	Georgia	United States
Thigpen, Jones, Seaton & Co., P.C.	Dublin	Georgia	United States
Arnold Gallivan Levesque p.C.	Duluth	Georgia	United States
Catrakilis & Company CPA's, P.C.	Duluth	Georgia	United States
Westbrook McGrath Bridges Orth & Bray	Duluth	Georgia	United States
ROBERT S. BLAD, P.C.	Dunwoody	Georgia	United States
G PATRICK GREEN, CPA PC	FAIRBURN	Georgia	United States
LGG & Associates, PC	Lawrenceville	Georgia	United States
Howard, Moore & McDuffie, P.C.	Macon	Georgia	United States
McNair, McLemore, Middlebrooks & Co., LLP	Macon	Georgia	United States
Francis & Company, CPAs	Marietta	Georgia	United States
Goldman & Company CPAs PC	Marietta	Georgia	United States
Moore, Colson & Company, P.C.	Marietta	Georgia	United States
OGBOMO CPA, LLC	MARIETTA	Georgia	United States
R. J. Clark & Associates, Inc	ROSWELL	Georgia	United States
Conn & Company, P.C.	Sandy Springs	Georgia	United States
Gary Friend CPA	Savannah	Georgia	United States
Hancock Askew & Co., LLP	Savannah	Georgia	United States
Fowler, Holley, Rambo & Stalvey, P. C.	Valdosta	Georgia	United States
W.T. Uniack & Co. CPAs P.C.	Woodstock	Georgia	United States
TRUSTA, An Accountancy Corporation	Honolu	Hawaii	United States
Accuity LLP	Honolulu	Hawaii	United States
Kaya, Odo & Loo	Honolulu	Hawaii	United States
Nishihama & Kishida, CPA's, Inc.	Honolulu	Hawaii	United States
David E. Latham CPA	Honolulu	Hawaii	United States
MAGNUSON, MCHUGH & COMPANY, P.A.	COEUR D'ALENE	Idaho	United States
Russell P. Cannizzo & Company	Arlington Heights	Illinois	United States
FGMK, LLC	BANNOCKBURN	Illinois	United States
WIELAND & COMPANY, INC.	BATAVIA	Illinois	United States
Bravos & Associates CPA's	Bloomingsdale	Illinois	United States
MICHAEL COGLIANESE, CPA P.C.	BLOOMINGDALE	Illinois	United States
Dunbar, Breitweiser & Company, LLP	Bloomington	Illinois	United States
BURKE MONTAGUE & ASSOCIATES LLC	BRADLEY	Illinois	United States
Weltman Bernfield LLC	Buffalo Grove	Illinois	United States
Baker Tilly Virchow Krause, LLP	Chicago	Illinois	United States
BDO USA, LLP	Chicago	Illinois	United States
Blackman Kallick, LLP	Chicago	Illinois	United States
BRADFORD R. DOOLEY & ASSOCIATES	CHICAGO	Illinois	United States
BrookWeiner L.L.C.	Chicago	Illinois	United States
Charles Zamorski CPA	Chicago	Illinois	United States
Enterprise CPAs, Ltd.	Chicago	Illinois	United States
Ernest H. Gardner	Chicago	Illinois	United States
Grant Thornton LLP	Chicago	Illinois	United States
Hochfelder & Weber, PC	Chicago	Illinois	United States
Horwich Coleman Levin, LLC	Chicago	Illinois	United States
JAMES DELAHUNT AND ASSOCIATES	CHICAGO	Illinois	United States
JEFFREY T. GROSS LTD.	CHICAGO	Illinois	United States
John R. Steger, CPA	Chicago	Illinois	United States
JOHN R. WATERS & COMPANY	CHICAGO	Illinois	United States
MICHAEL J. LICCAR & COMPANY, LLC	CHICAGO	Illinois	United States
Ostrow Reisin Berk & Abrams, Ltd.	Chicago	Illinois	United States

Registrant	City	State	Country
Prado & Renteria Certified Public Accountants, Prof. Corp.	Chicago	Illinois	United States
RAVID & BERNSTEIN LLP	CHICAGO	Illinois	United States
Reifler Sharps Schuetz, Ltd.	Chicago	Illinois	United States
RF RIFKIN LTD CERTIFIED PUBLIC ACCOUNTANTS	CHICAGO	Illinois	United States
Robert Cooper & Company CPA P.C.	Chicago	Illinois	United States
RUSSELL NOVAK & CO., LLP	CHICAGO	Illinois	United States
Ryan & Juraska	Chicago	Illinois	United States
Schultz and Chez, LLP	Chicago	Illinois	United States
Shepard Schwartz & Harris LLP	Chicago	Illinois	United States
The Kaplan Partners LLP	Chicago	Illinois	United States
Topel Forman, L.L.C.	Chicago	Illinois	United States
Velma Butler & Company, Ltd.	Chicago	Illinois	United States
WASHINGTON, PITTMAN & McKEEVER, LLC	CHICAGO	Illinois	United States
Peter Shannon & Co.	countryside	Illinois	United States
L J Soldinger Associates, LLC	Deer Park	Illinois	United States
Frost, Rutenberg & Rothblatt, P.C.	Deerfield	Illinois	United States
Grossman, Cohen, & Diamond, LLC	Deerfield	Illinois	United States
Heinold-Banwart, Ltd.	East Peoria	Illinois	United States
Mueller and Co.,LLP	ELGIN	Illinois	United States
CHAWLA GROUP CPAS, LLC	GLENDALE HEIGHTS	Illinois	United States
Veraja-Snelling & Company	Glendale Heights	Illinois	United States
PASQUESI SHEPPARD LLC	LAKE FOREST	Illinois	United States
PATKE & ASSOCIATES, LTD.	LINCOLNSHIRE	Illinois	United States
Insurance Industry Auditing and Consulting, LTD	Lombard	Illinois	United States
Sikich LLP	Naperville	Illinois	United States
Trimarco, Radencich, Schwartz & Mrazek, LLC	Naperville	Illinois	United States
Phillips & Associates, CPAs, P.C.	NORMAL	Illinois	United States
Baerson, Witonski, Berkowitz & Rubin, LLC	Northbrook	Illinois	United States
Bernstein & Brown, P.C.	Northbrook	Illinois	United States
CJBS, LLC	Northbrook	Illinois	United States
DeMarco Sciacotta Wilkens & Dunleavy, LLP	Oak Brook	Illinois	United States
Selden Fox, Ltd.	Oak Brook	Illinois	United States
Sassetti LLC	Oak Park	Illinois	United States
Crowe Chizek LLP	Oakbrook Terrace	Illinois	United States
Crowe Horwath LLP	Oakbrook Terrace	Illinois	United States
Wolf & Company LLP	Oakbrook Terrace	Illinois	United States
Linda C. Rapacz CPA, PC	Orland Park	Illinois	United States
Mulcahy, Pauritsch, Salvador & Co., Ltd.	Orland Park	Illinois	United States
DUFFNER & COMPANY, P.C.	PALOS HEIGHTS	Illinois	United States
RICHARD L. RENNER CPA	Peoria Heights	Illinois	United States
Taglia & Associates, PC	River Forest	Illinois	United States
WEINBERG & CO	Rockford	Illinois	United States
John G. Sotos & Associates LLC	Schaumburg	Illinois	United States
KUTCHINS, ROBBINS & DIAMOND, LTD.	SCHAUMBURG	Illinois	United States
Lake & Associates, CPA's LLC	Schaumburg	Illinois	United States
Neil Friedman, C.P.A., P.C.	Skokie	Illinois	United States
Cutrara & Company Professional Corporation	South Holland	Illinois	United States
Cameron, Smith & Company	Springfield	Illinois	United States
Kerber, Eck & Braeckel LLP	Springfield	Illinois	United States
ECK, SCHAFFER & PUNKE, LLP	SPRINGFIELDI	Illinois	United States
West & Company, LLC	Sullivan	Illinois	United States
McCoy & Associates, LLC	Swansea	Illinois	United States
Eric J. Fernandez and Co.	West Dundee	Illinois	United States
Mathieson, Moyski, Celer & Co., LLP	Wheaton	Illinois	United States
MARVIN M SIEGEL CPA, PC	WILMETTE	Illinois	United States
Blue & Co., LLC	Carmel	Indiana	United States
Reichenbach, Rondot & Schenk, LLC	FORT WAYNE	Indiana	United States
BGBC Partners, LLP	Indianapolis	Indiana	United States
David Lee Hillary Jr	Indianapolis	Indiana	United States

Registrant	City	State	Country
Katz, Sapper & Miller LLP	Indianapolis	Indiana	United States
Kehlenbrink, Lawrence & Pauckner	Indianapolis	Indiana	United States
Somerset CPAs, P.C.	Indianapolis	Indiana	United States
Huth Thompson LLP	Lafayette	Indiana	United States
SHEDJAMA, INC	Lafayette	Indiana	United States
Monroe Shine & Co., Inc.	New Albany	Indiana	United States
Huckfeldt & Smith, PLC	Bettendorf	Iowa	United States
Roth & Company, P.C.	Des Moines	Iowa	United States
Henjes, Conner & Williams, PC	Sioux City	Iowa	United States
LWBJ, LLP	West Des Moines	Iowa	United States
Miller Haviland Ketter PC, PA	Fairway	Kansas	United States
Mayer Hoffman McCann P.C.	Leawood	Kansas	United States
Gottlieb, Flekier & Co., P.A.	Overland Park	Kansas	United States
Hutchins & Haake, LLC	Overland Park	Kansas	United States
HIGDON & HALE, CPAs, P.C.	OVERLAND PARK,	Kansas	United States
Berberich Trahan & Co., P.A.	Topeka	Kansas	United States
Allen, Gibbs & Houlik, L.C.	Wichita	Kansas	United States
Koch Siedhoff Hand & Dunn, LLP	Wichita	Kansas	United States
Regier Carr & Monroe, L.L.P.	Wichita	Kansas	United States
Kelley, Galloway & Company, PSC	Ashland	Kentucky	United States
Dean Dorton Ford, PSC	Lexington	Kentucky	United States
Duncan, Smith & Stilz, PSC	Lexington	Kentucky	United States
Kring, Ray, Farley & Riddle, PSC	Lexington	Kentucky	United States
CRAIG M HARBSMEIER, PSC	Louisville	Kentucky	United States
King + Company, PSC	Louisville	Kentucky	United States
Mountjoy Chilton Medley LLP	Louisville	Kentucky	United States
Baldwin CPAs, PLLC	Richmond	Kentucky	United States
Faulk & Winkler, L.L.C.	Baton Rouge	Louisiana	United States
Hannis T. Bourgeois, LLP	Baton Rouge	Louisiana	United States
Postlethwaite & Netterville, APAC	Baton Rouge	Louisiana	United States
Darnall, Sikes, Gardes & Frederick (A Corporation of Certified Public Accountants)	Lafayette	Louisiana	United States
LANGLEY, WILLIAMS & CO., L.L.C.	LAKE CHARLES	Louisiana	United States
McElroy, Quirk & Burch (APC)	Lake Charles	Louisiana	United States
Silva Gurtner & Abney, LLC, Certified Public Accountants	Mandeville	Louisiana	United States
KUSHNER LAGRAIZE, LLC	Metairie	Louisiana	United States
LaPorte, A Professional Accounting Corporation	Metairie	Louisiana	United States
Malcolm M. Dienes, LLC	Metairie	Louisiana	United States
WEGMANN DAZET & COMPANY APC	METAIRIE	Louisiana	United States
Paillet, Meunier and LeBlanc, L.L.P., CPA's	Metairie,	Louisiana	United States
Castaing, Hussey & Lolan, LLC	New Iberia	Louisiana	United States
Heard, McElroy & Vestal, LLP	Shreveport	Louisiana	United States
HAVERLOCK, ESTEY & CURRAN	HAMPDEN	Maine	United States
Williams & Associates, P.A.	Holden	Maine	United States
Baker Newman & Noyes, P.A. Limited Liability Company	Portland	Maine	United States
Berry, Dunn, McNeil & Parker, LLC	Portland	Maine	United States
Clark, Friel and Joyce, P.A.	Portland	Maine	United States
Runyon Kersteen Ouellette, P.A.	South Portland	Maine	United States
Abrams, Foster, Nole & Williams, P.A.	Baltimore	Maryland	United States
EUGENE M EGE BERG CPA	BALTIMORE	Maryland	United States
Richard N. Colman, CPA	Baltimore	Maryland	United States
Rowles & Company, LLP	Baltimore	Maryland	United States
Weinberg & Baer LLC	Baltimore	Maryland	United States
Stegman & Company, Professional Association	Baltimore	Maryland	United States
Kuczak & Associates, P.A.	BEL AIR	Maryland	United States
Grossberg Company LLP	BETHESDA	Maryland	United States
Reznick Group, P.C.	Bethesda	Maryland	United States
Ribis, Jones & Maresca, P.A.	COLUMBIA	Maryland	United States
Kerich Business & Tax Solutions Ltd	Damascus	Maryland	United States

Registrant	City	State	Country
Maurice F. Wallace, CPA	Easton	Maryland	United States
Smith Elliott Kearns & Company, LLC	Hagerstown	Maryland	United States
Arthur F. Bell, Jr. & Associates, LLC	Hunt Valley	Maryland	United States
Mister, Burton, Palmisano & French, LLC	Hunt Valley	Maryland	United States
SB & Company, LLC	Hunt Valley	Maryland	United States
Smyth & Ward, P.A.	Hunt Valley	Maryland	United States
Tamba S. Mayah, CPA	New Carrollton	Maryland	United States
Snyder Cohn, PC	North Bethesda	Maryland	United States
Korwek & Company, PA	Odenton	Maryland	United States
Aronson LLC	Rockville	Maryland	United States
Eric Cohen and Associates, P.C.	Rockville	Maryland	United States
Rogers & Associates CPAs & Management Consultants, LLC	Rockville	Maryland	United States
Santos Postal and Company, P.C.	Rockville	Maryland	United States
Steven G. Hirshenson, Chartered	Rockville	Maryland	United States
TGM Group LLC	Salisbury	Maryland	United States
Stout, Causey & Horning, P.A.	Sparks	Maryland	United States
Weil, Akman, Baylin & Coleman, P.A.	Timonium	Maryland	United States
Topham, Fardy & Co.	Andover	Massachusetts	United States
Darmody, Merlino & Co., LLP	Boston	Massachusetts	United States
Edelstein & Company LLP	Boston	Massachusetts	United States
Ercolini & Company LLP	Boston	Massachusetts	United States
Feeley & Driscoll, P.C.	Boston	Massachusetts	United States
Miller Wachman LLP	Boston	Massachusetts	United States
Parent, McLaughlin & Nangle CPA's Inc.	Boston	Massachusetts	United States
PKF P.C.	Boston	Massachusetts	United States
RAPHAEL AND RAPHAEL LLP	BOSTON	Massachusetts	United States
Russell, Brier & Co. LLP	Boston	Massachusetts	United States
Starr, Finer, Starr LLP	Boston	Massachusetts	United States
Troy Orleans & Wexler LLP	Boston	Massachusetts	United States
Walsh, Jastrem & Browne, LLP	Boston	Massachusetts	United States
Walter & Shuffain, P.C.	Boston	Massachusetts	United States
Wolf & Company, P.C.	Boston	Massachusetts	United States
Downey & Company, LLP	Braintree	Massachusetts	United States
O'Connor & Drew, PC	Braintree	Massachusetts	United States
Schneider, Schneider & Associates, P.C.	Braintree	Massachusetts	United States
Malloy, Lynch, Bienvenue, LLP	Brewster	Massachusetts	United States
David A. Levy, CPA, PC	Brookline	Massachusetts	United States
YOSHIDA & SOKOLSKI, PC	BURLINGTON	Massachusetts	United States
Samet & Company PC	Chestnut Hill	Massachusetts	United States
FARRAR GATES & GREEN, LLC	DANVERS	Massachusetts	United States
Herbert F. Hunter II, PC	Franklin	Massachusetts	United States
Pavento, Ratcliffe, Renzi & Co., LLC	Franklin	Massachusetts	United States
Burke & Associates CPAs, P.C.	Hingham	Massachusetts	United States
Wallace Niedzwiecki	Holliston	Massachusetts	United States
Nardella & Taylor, LLP	Lexington	Massachusetts	United States
Benoit & McArdle, P.C.	Marion	Massachusetts	United States
Lisa A. Roche, CPA	Milford	Massachusetts	United States
Gosule, Butkus & Jesson, LLP	Milton	Massachusetts	United States
Braver and Company, P.C.	Needham	Massachusetts	United States
Jacobs, Velella & Kerr, PC	Needham	Massachusetts	United States
SANDLER & COMPANY, P.C.	Needham	Massachusetts	United States
Waldron H. Rand & Company, P.C.	Needham	Massachusetts	United States
MORRIS & MORRIS, P.C.	Needham Heights	Massachusetts	United States
ROGERS-SULESKI & ASSOCIATES, LLC.	NEEDHAM HEIGHTS	Massachusetts	United States
Harvey E. Karli CPA, P.C.	Newburyport	Massachusetts	United States
McCafferty and Company, P.C.	Newton	Massachusetts	United States
LaPointe, Torrisi, Stanley & Co PC	North Andover	Massachusetts	United States
LMHS, P.C.	Norwell	Massachusetts	United States
LARRY D. LIBERFARB, P.C.	NORWOOD	Massachusetts	United States
QRGA, LLP	Norwood	Massachusetts	United States

Registrant	City	State	Country
Davies & Monahan, P.C.	Quincy	Massachusetts	United States
Moody, Famiglietti & Andronico, LLP	Tewksbury	Massachusetts	United States
Sullivan Bille, PC	Tewksbury	Massachusetts	United States
Shatswell, MacLeod & Company, P.C.	W. Peabody	Massachusetts	United States
Tonneson & Company, Inc.	Wakefield	Massachusetts	United States
Forman, Itzkowitz, Berenson & LaGreca, P.C.	Waltham	Massachusetts	United States
Paresky Flitt & Company, LLP	Wayland	Massachusetts	United States
Livingston & Haynes, P.C.	Wellesley	Massachusetts	United States
George J. Roberts, CPA, PC	Wellesley Hills	Massachusetts	United States
SIEGRIST & CREE, CPAS, P.C.	Wellesley Hills	Massachusetts	United States
Stowe & Degon LLC	Westborough	Massachusetts	United States
Paolilli, Jarek & Der Ananian, LLC	Westford	Massachusetts	United States
Gray, Gray & Gray, LLP	Westwood	Massachusetts	United States
William L Pratt CPA	Weymouth	Massachusetts	United States
DiCicco Gulman & Co	Woburn	Massachusetts	United States
GREENBERG, ROSENBLATT, KULL & BITSOLI, P.C.	WORCESTER	Massachusetts	United States
Mellen, Smith & Pivoz PLC	Bingham Farms	Michigan	United States
Silberstein Ungar, PLLC	BINGHAM FARMS	Michigan	United States
BERGER, GHERSI & LADUKE PLC	Bloomfield Hills	Michigan	United States
Robert D. McCowen, CPA	Clarklake	Michigan	United States
George Johnson & Company, P.C.	Detroit	Michigan	United States
Freedman & Goldberg, C.P.A.'s, P.C.	Farmington Hills	Michigan	United States
Echelbarger, Himebaugh, Tamm & Co., P.C.	Grand Rapids	Michigan	United States
Willis & Jurasek, PC	Jackson	Michigan	United States
SIEGFRIED CRANDALL P.C.	KALAMAZOO	Michigan	United States
Seber Tans, PLC	Kalamazoo	Michigan	United States
Maner, Costerisan & Ellis, P.C.	Lansing	Michigan	United States
Austin Niester Schwehofer & Finnegan, P.C.	Port Huron	Michigan	United States
Flegal & Tibbitts	Portage	Michigan	United States
William I. Minoletti & Co., PC	Roseville	Michigan	United States
Andrews Hooper Pavlik PLC	Saginaw	Michigan	United States
Rehmann Accounting LLC a subsidiary of The Rehmann Group LLC	Saginaw	Michigan	United States
CLAYTON & MCKERVEY, P.C.	SOUTHFIELD	Michigan	United States
Edward Richardson Jr., CPA	Southfield	Michigan	United States
Kirschner Hutton Perlin, P.C.	Southfield	Michigan	United States
MRPR GROUP, P.C.	SOUTHFIELD	Michigan	United States
Plante & Moran, PLLC	Southfield	Michigan	United States
Zwick and Banyai, PLLC	Southfield	Michigan	United States
Godfrey Hammel, Danneels & Company, P.C.	St. Clair Shores	Michigan	United States
GERBEL & COMPANY, P.C.	ST. JOSEPH	Michigan	United States
Doeren Mayhew	Troy	Michigan	United States
Groen, Kluka & Company, P. C.	Troy	Michigan	United States
SKILLMAN GROUP, PLC	TROY	Michigan	United States
Kiekover, Scholma & Shumaker, PC	Zeeland	Michigan	United States
Barthe & Wahrman, P.A.	Bloomington	Minnesota	United States
Boeckermann, Grafstrom and Mayer, LLC	Bloomington	Minnesota	United States
McGladrey LLP	Bloomington	Minnesota	United States
Johnson & Mattson, P.A.	Buffalo	Minnesota	United States
BOYER & COMPANY PA	BURNSVILLE	Minnesota	United States
Boulay, Heutmaker, Zibell & Co., P.L.L.P	Eden Prairie	Minnesota	United States
MEUWISSEN FLYGARE KADRLIK & ASSOCIATES PA	Eden Prairie	Minnesota	United States
Abdo, Eick & Meyers, LLP	Edina	Minnesota	United States
Ellingson & Ellingson, Ltd.	Edina	Minnesota	United States
Moquist Thorvilson Kaufmann Kennedy & Pieper LLC	Edina	Minnesota	United States
ROBERT H. WILLIAMS, LLC	EDINA	Minnesota	United States
Lewis, Kisch & Associates, Ltd.	HASTINGS	Minnesota	United States
Blanski Peter Kronlage & Zoch, P.A.	Minneapolis	Minnesota	United States
Boyum & Barencheer PLLP	Minneapolis	Minnesota	United States

Registrant	City	State	Country
Lurie Besikof Lapidus & Company, LLP	Minneapolis	Minnesota	United States
Schechter Dokken Kanter Andrews & Selcer Ltd.	Minneapolis	Minnesota	United States
Meulebroeck, Taubert & Co., PLLP	Pipestone	Minnesota	United States
Hennen & Associates, PLC	South St Paul	Minnesota	United States
Froehling Anderson Ltd.	St Louis Park	Minnesota	United States
Olsen Thielen & Co., Ltd	St. Paul	Minnesota	United States
HLB Tautges Redpath, Ltd.	White Bear Lake	Minnesota	United States
T. E. Lott and Company, A Professional Association	Columbus	Mississippi	United States
Fountain-Ferrara & Murphy & Co. CPAs	D'Iberville	Mississippi	United States
Eubank, Betts, Hirn, Wood, PLLC	Jackson	Mississippi	United States
Haddox Reid Burkes & Calhoun PLLC	Jackson	Mississippi	United States
Wolfe, McDuff & Oppie, PA	Pascagoula	Mississippi	United States
Grantham, Poole, Randall, Reitano, Arrington & Cunningham PLLC	Ridgeland	Mississippi	United States
Home LLP	Ridgeland	Mississippi	United States
HOLT & PATTERSON, LLC	Chesterfield	Missouri	United States
Hauk Kruse & Associates, LLC	Creve Couer	Missouri	United States
Bruce Culley CPA PC	Gladstone	Missouri	United States
Emerick & Company, P.C.	Kansas City	Missouri	United States
Meara Welch Browne, P.C.	Kansas City	Missouri	United States
Weaver & Martin LLC	Kansas City	Missouri	United States
Gruber & Company, LLC	Lake Saint Louis	Missouri	United States
Milhouse & Neal, LLP	Maryland Heights	Missouri	United States
Cummings, Ristau & Associates, P.C.	Saint Louis	Missouri	United States
Huber Ring Helm & Co., P.C.	Saint Louis	Missouri	United States
Mueller Prost PC	Saint Louis	Missouri	United States
RubinBrown LLP	Saint Louis	Missouri	United States
BKD LLP	Springfield	Missouri	United States
Anders Minkler & Diehl LLP	St. Louis	Missouri	United States
Boyd, Franz & Stephans LLP	St. Louis	Missouri	United States
Brian G. Toennies & Associates, P.C.	St. Louis	Missouri	United States
Brown, Smith, Wallace L.L.C.	St. Louis	Missouri	United States
Kiefer Bonfanti & Co. LLP	St. Louis	Missouri	United States
Maddock, Henson & Haberstroh, PC	St. Louis	Missouri	United States
MICHAEL TROKEY & COMPANY, P.C.	ST. LOUIS	Missouri	United States
Purk & Associates, P.C.	St. Louis	Missouri	United States
STONE CARLIE & COMPANY, L.L.C.	ST. LOUIS	Missouri	United States
Goracke & Associates, P.C.	La Vista	Nebraska	United States
Frankel Zacharia LLC	Omaha	Nebraska	United States
Lutz & Company, PC	Omaha	Nebraska	United States
De Joya Griffith & Company, LLC	Henderson	Nevada	United States
FinSourceOne, LLC	Henderson	Nevada	United States
Lynda R. Keeton CPA, LLC	Henderson	Nevada	United States
Houldsworth, Russo & Company, P.C.	Las Vegas	Nevada	United States
Kyle L. Tingle, CPA, LLC	Las Vegas	Nevada	United States
L.L. Bradford & Company, LLC	LAS VEGAS	Nevada	United States
Piercy, Bowler, Taylor & Kern Certified Public Accountants & Business Advisors	Las Vegas	Nevada	United States
Seale and Beers, CPAs, LLC	Las Vegas	Nevada	United States
Ingenium Accounting Associates	Reno	Nevada	United States
Mark Bailey & Company, CPA's, Ltd.	Reno	Nevada	United States
Brace & Associates, PLLC	Hudson	New Hampshire	United States
DiBenedetto & Company, P.A.	Hudson	New Hampshire	United States
Peter H Friedman CPA	Keene	New Hampshire	United States
Caron & Bletzer, PLLC	Kingston	New Hampshire	United States
Penchansky & Co., PLLC	MANCHESTER	New Hampshire	United States
ROY & BENTAS CPAS PC	Manchester	New Hampshire	United States
Melanson Heath & Company, PC	Nashua	New Hampshire	United States
Leone, McDonnell & Roberts, Professional Association	Wolfeboro	New Hampshire	United States
Weismann Associates LLC	Branchburg	New Jersey	United States

Registrant	City	State	Country
HOLLAND & COMPANY CPAs	CEDAR GROVE	New Jersey	United States
Trien Rosenberg Weinberg Ciullo & Fazzari LLP	Chatham	New Jersey	United States
Brown and Company CPAs PC	Cherry Hill	New Jersey	United States
Joseph L. Gomeringer, CPA	Chester	New Jersey	United States
Sax Macy Fromm & Co., PC	Clifton	New Jersey	United States
Dugan, Colthart & Zoch, PA	Closter	New Jersey	United States
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC	Cranford	New Jersey	United States
MSPC, Certified Public Accountants and Advisors, A Professional Corporation	Cranford	New Jersey	United States
P&G Associates	East Brunswick	New Jersey	United States
Wilkin & Guttenplan, PC	East Brunswick	New Jersey	United States
MS Group CPA LLC	Edison	New Jersey	United States
Hunter Group CPA LLC	Fair Lawn	New Jersey	United States
SAVASTANO, KAUFMAN & COMPANY, LLC	Fair Lawn	New Jersey	United States
Alperin, Nebbia & Associates, CPA, PA	Fairfield	New Jersey	United States
Smolin Lupin & Co., PA	Fairfield	New Jersey	United States
Untracht Early LLC	Fairfield	New Jersey	United States
SEJONG LLP	Florham Park	New Jersey	United States
Paritz and Company P.A.	FORT LEE	New Jersey	United States
SCHENKER & ROSENBLATT, LLC	Hackensack	New Jersey	United States
Tobin & Collins, C.P.A., P.A.	HACKENSACK	New Jersey	United States
Mercadien, P.C., Certified Public Accountants	Hackensack	New Jersey	United States
Michael T Remus	Hamilton	New Jersey	United States
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP	Hamilton	New Jersey	United States
Mandel, Fekete & Bloom, CPAs	Iselin	New Jersey	United States
Hugh Scott P.C.	Jersey City	New Jersey	United States
Rayfield & Licata Certified Public Accountants, PC	Lakewood	New Jersey	United States
Sobel & Company, LLC, Certified Public Accountants	Livingston	New Jersey	United States
Werdann DeVito LLC	Livingston	New Jersey	United States
MCGUIGAN TOMBS & COMPANY, PC	Lyndhurst	New Jersey	United States
Haefele, Flanagan & Co., p.c.	MANASQUAN	New Jersey	United States
Baratz & Associates, P.A.	Maple Shade	New Jersey	United States
Michael R Ferraro CPA	MARLTON	New Jersey	United States
Peter A. Foley	Matawan	New Jersey	United States
GZTY CPA GROUP, LLC	MATAWAN	New Jersey	United States
Meyler & Company, LLC	Metuchen	New Jersey	United States
Joseph Topolski Certified Public Accountant	Middletown	New Jersey	United States
Donahue Associates LLC	Millburn	New Jersey	United States
Jennifer L Anderson LLC	Monmouth Beach	New Jersey	United States
Nisivoccia & Company LLP	Moorestown	New Jersey	United States
Aston Bell CPA	Mt. Arlington	New Jersey	United States
Schulman Wolfson & Abruzzo, LLP	Newark	New Jersey	United States
Gramkow, Carnevale, Seifert & Co., LLC	North Brunswick	New Jersey	United States
M CHASE PA PA	Oradell	New Jersey	United States
Michael F. Albanese, CPA	PARAMUS	New Jersey	United States
Patrizio and Zhao, LLC	Parsippany	New Jersey	United States
Van Duyne, Behrens & Co., P.A.	Parsippany	New Jersey	United States
PRINCETON AUDIT GROUP, INC.	Pine Brook	New Jersey	United States
RAVI VENKATARAMAN CPA, LLC	Princeton	New Jersey	United States
WithumSmith+Brown, PC	PRINCETON	New Jersey	United States
Scheidel & Sullivan CPA LLC	Princeton	New Jersey	United States
Scialo Reimann & Associates CPA, PC	Ramsey	New Jersey	United States
J. Velocci, CPA, Limited Liability Company	Ramsey	New Jersey	United States
Becher, Della Torre, Gitto & Company, PC	Randolph	New Jersey	United States
Flackman, Goodman & Potter, P.A.	Ridgewood	New Jersey	United States
Cornerston Accounting Group LLP	Ridgewood	New Jersey	United States
J.H. Cohn LLP	Roseland	New Jersey	United States
ME Safris & Company, LLC	Roseland	New Jersey	United States
Meisel, Tuteur & Lewis, P.C.	Roseland	New Jersey	United States
Rothstein, Kass & Company, P.C.	Roseland	New Jersey	United States
Rotenberg Meril Solomon Bertiger & Guttilla, P.C.	Saddle Brook	New Jersey	United States

Registrant	City	State	Country
Peter D. Willner, CPA	saddle river	New Jersey	United States
Yusufali & Associates, LLC	Short Hills	New Jersey	United States
Li & Company, PC	Skillman	New Jersey	United States
Rosenberg Rich Baker Berman , P.A.	Somerset	New Jersey	United States
Goldfinger Block Glickenhau Dinar, LLP	Springfield	New Jersey	United States
Greenberg & Company LLC	Springfield	New Jersey	United States
Crane, Tonelli, Rosenberg & Co.LLP	Summit	New Jersey	United States
Banker Associates PC	Tenafly	New Jersey	United States
Sophia Verna, LLC	Thorofare	New Jersey	United States
John Scudato CPA	Toms River	New Jersey	United States
Jump Scutellaro and Company LLP	Toms River	New Jersey	United States
FONTANELLA AND BABITTS	Totowa	New Jersey	United States
Barre & Company	Union	New Jersey	United States
Harrison, Mauro & Morgan, PA	VOORHEES	New Jersey	United States
Demetrius & Company, L.L.C.	Wayne	New Jersey	United States
Itani Accounting and Tax Services, LLC	Wayne	New Jersey	United States
Jeffrey & Company	WAYNE	New Jersey	United States
CARNEY, DELPLATO LLC	WEST ORANGE	New Jersey	United States
Accounting & Consulting Group, LLP	Albuquerque	New Mexico	United States
REDW Business & Financial Resources, LLC	Albuquerque	New Mexico	United States
Bollam, Sheedy, Torani & Co. LLP	Albany	New York	United States
Gaines Kriner Elliott LLP	Amherst	New York	United States
Lougen, Valenti, Bookbinder & Weintraub, LLP	Amherst	New York	United States
Stuart G. Lang, CPA, PC	Baldwin	New York	United States
Sushil Sadh, CPA, P.C.	Bayside	New York	United States
Schwartz & Company, LLP	Bellmore	New York	United States
ROBERT J. GARDENER, CPA	BETHPAGE	New York	United States
Cerini & Associates LLP	Bohemia	New York	United States
ATTI & COMPANY, CPAS, PLLC	BREWSTER	New York	United States
Colabella & Company LLP	Brooklyn	New York	United States
John S. Miller, CPA	Brooklyn	New York	United States
KEITH K. ZHEN, CAP	BROOKLYN	New York	United States
MAYER RISPLER & COMPANY PC	BROOKLYN	New York	United States
Neil D. Rischall CPA	Brooklyn	New York	United States
RICHARD J. GIRASOLE, CPA, PC	BROOKLYN	New York	United States
Roth & Company LLP	Brooklyn	New York	United States
William J. Chan CPA	Brooklyn	New York	United States
ZELL & ETTINGER CPAS	BROOKLYN	New York	United States
Dansa & D'Arata LLP	Buffalo	New York	United States
Dopkins & Company, LLP	Buffalo	New York	United States
Freed Maxick CPAs, P.C.	Buffalo	New York	United States
Lumsden & McCormick, LLP	Buffalo	New York	United States
O'Connor & O'Connor, LLP	Central Valley	New York	United States
Kenneth J. McBride	cold Spring harbor	New York	United States
MICHAEL DAMSKY CPA, P.C.	DEER PARK	New York	United States
Thomas E. Flanagan, CPA	Deer Park	New York	United States
LINDER & LINDER	Dix Hills	New York	United States
Steven Liberbaum, C.P.A., P.C.	DOUGLASTON	New York	United States
Housman & Bloch LLP	ELMSFORD	New York	United States
David M. Stella, CPA	Endwell	New York	United States
Robert J. Wilson, CPA	Farmingdale	New York	United States
Wagner, Ferber, Fine & Ackerman PLLC	FLORAL PARK	New York	United States
Wei, Wei & Co., LLP	Flushing	New York	United States
YIN SHEN	FLUSHING	New York	United States
P.C.LIU, CPA,P.C.	FLUSHING, NY 11354	New York	United States
KALANTRY LLP	FOREST HILLS	New York	United States
Michael T. Studer CPA P.C.	Freeport	New York	United States
Paula S. Morelli CPA P.C.	Freeport	New York	United States
Frankel & Starr Certified Public Accountants LLP	Garden City	New York	United States
Israeloff, Trattner & Co. PC	Garden City	New York	United States
JANOVER, LLC	GARDEN CITY	New York	United States

Registrant	City	State	Country
K.K. MEHTA CPA ASSOCIATES PLLC	GARDEN CITY	New York	United States
KALMUS, SIEGEL, HARRIS & GOLDFARB, CPAS, LLP	GARDEN CITY	New York	United States
LIEBMAN GOLDBERG & HYMOWITZ LLP	GARDEN CITY	New York	United States
Margolin, Winer & Evens LLP	Garden City	New York	United States
Michael R. Sullivan & Company, CPAs, PC	Garden City	New York	United States
Tabriztchi & Co., CPA, P.C.	Garden City	New York	United States
Kamler, Lewis & Noreman LLP	Great Neck	New York	United States
Kutz & Kutz CPA PC	Great Neck	New York	United States
LEVY & GOLD LLP	GREAT NECK	New York	United States
Lilling & Company LLP	Great Neck	New York	United States
Rosen and Glaser C.P.A.s, P.C.	Great Neck	New York	United States
Albrecht, Viggiano, Zureck & Company, P.C.	Hauppauge	New York	United States
BLANCHFIELD, MEYER, KOBER AND RIZZO LLP	HAUPPAUGE	New York	United States
Bogardt & Company, LLP	Hauppauge	New York	United States
Caminiti & Cogliati, CPAs, LLP	Hauppauge	New York	United States
Gary T. Amato, CPA, P.C.	Hauppauge	New York	United States
WAGNER & ZWERMAN LLP	HAUPPAUGE	New York	United States
Salvatore Albanese	Hicksville	New York	United States
BATTAGLIA AVELLINO & CO. CPA PC	HUNTINGTON STATION	New York	United States
Gianfranco Ricciardella CPA, P.C.	Irvington	New York	United States
PADILLA AND COMPANY LLP	JAMAICA	New York	United States
DeFreitas & Minsky, LLP	Jericho	New York	United States
Gallo & Company CPA's Llp	Jericho	New York	United States
Grassi & Co., CPAs, P.C.	Jericho	New York	United States
INCORVAIA & ASSOCIATES CPA's PC	JERICO	New York	United States
Katz Bloom & Schon CPAs LLC	JERICO	New York	United States
KGS LLP	JERICO	New York	United States
Lipner, Sofferman & Co., LLP	Jericho	New York	United States
SAMUEL A. HERZOG, CPA	JERICO	New York	United States
DePietto CPA PC	Lake Success	New York	United States
POVOL AND FELDMAN, CPA, PC	LAKE SUCCESS	New York	United States
P. D'Angelo, CPA, P.C.	LARCHMONT	New York	United States
Grogan, Stufflebeam & Martin CPAs LLP	Latham	New York	United States
Slocum, DeAngelus & Associates, P.C.	Latham	New York	United States
Frank J. Ruggieri, MBA, CPA, PC	Little Neck	New York	United States
DEMASCO, SENA & JAHELKA LLP	MASSAPEQUA	New York	United States
Cusack & Company CPA's LLC	Mechanicville	New York	United States
Abrams and Company, P.C	Melville	New York	United States
Holtz Rubenstein Reminick LLP	Melville	New York	United States
JEROME ROSENBERG CPA, P.C.	MELVILLE	New York	United States
Marcum LLP	Melville	New York	United States
Nawrocki Smith LLP	Melville	New York	United States
Nussbaum Yates Berg Klein & Wolpow, LLP	Melville	New York	United States
ZS Consulting Group LLP	Melville	New York	United States
Cohen Greve & Company CPA PC	Mineola	New York	United States
Harvey Levitin	Monsey	New York	United States
Knack, Pavloff & Company, LLP	Monticello	New York	United States
Steven E Cooper CPA	New City	New York	United States
RIZWAN AHMED CPA P.C.	New Hyde Park	New York	United States
Adeptus Partners LLC	New York	New York	United States
ALBERT THOMAS	NEW YORK	New York	United States
ALBERT WONG & CO. LLP	NEW YORK	New York	United States
Anchin Block & Anchin LLP	New York	New York	United States
Arik Eshel CPA and Associates, PC	New York	New York	United States
ARNOLD G. GREENE	NEW YORK	New York	United States
Berdon LLP	New York	New York	United States
BERNSTEIN & PINCHUK LLP	NEW YORK	New York	United States
Berson & Corrado LLP	New York	New York	United States
Buck, Sturmer & Co., P.C.	New York	New York	United States
Citrin Cooperman & Company, LLP	New York	New York	United States

Registrant	City	State	Country
COHEN & SCHAEFFER, PC	NEW YORK	New York	United States
Cornick, Garber & Sandler, LLP	New York	New York	United States
David Tarlow & Co, CPA, PC	New York	New York	United States
DAVID WEISS CPA, PLLC	NEW YORK	New York	United States
Davis, Graber, Plotzker & Ward, LLP	New York	New York	United States
Deloitte & Touche LLP	New York	New York	United States
EisnerAmper LLP	New York	New York	United States
Ernst & Young LLP	New York	New York	United States
Farkouh, Furman & Faccio LLP	NEW YORK	New York	United States
FOX & JURAN	NEW YORK	New York	United States
Freedman & Co., CPA, P.C.	New York	New York	United States
Friedman LLP	New York	New York	United States
Fulvio & Associates, L.L.P.	New York	New York	United States
Garfield Seltzer Curcio & Wieselthier, CPA's PC	New York	New York	United States
Graf Repetti & Co., LLP	New York	New York	United States
Hagan & Burns CPA's PC	New York	New York	United States
Hertz, Herson & Company, LLP	New York	New York	United States
Hoberman, Miller, Goldstein & Lesser, P.C.	New York	New York	United States
Horowitz & Ullmann, P.C.	New York	New York	United States
Imowitz Koenig & Co., LLP	New York	New York	United States
IRON DUKE CORPORATION	NEW YORK	New York	United States
James Pai CPA PLLC	New York	New York	United States
Joel E. Sammet & Co., LLP	New York	New York	United States
Joseph Amundsen, Certified Public Accountant	New York	New York	United States
JOSEPH TROCHE, CPA	New York	New York	United States
KBL, LLP	New York	New York	United States
KPMG LLP	New York	New York	United States
Lehman, Newman & Flynn CPA's P.C.	New York	New York	United States
Leonard Rosen & Company, P.C.	New York	New York	United States
Lerner & Sipkin CPAs LLP	New York	New York	United States
Leshkowitz and Company, LLP	New York	New York	United States
LIPSKY GOODKIN & CO PC	NEW YORK	New York	United States
Louis Sternbach & Company, LLP	New York	New York	United States
LOUISE STELIANOUDAKIS CPA PC	NEW YORK	New York	United States
M. Bradford Randolph	New York	New York	United States
Marcum Bernstein & Pinchuk LLP	New York	New York	United States
Marks Paneth & Shron LLP	New York	New York	United States
MBAF CPAS, LLC	NEW YORK	New York	United States
Metis Group Certified Public Accountants LLC	NEW YORK	New York	United States
Mitchell & Titus, LLP	New York	New York	United States
MLGW, LLP	NEW YORK	New York	United States
NOY CPA	New York	New York	United States
Perelson Weiner LLP	New York	New York	United States
PKF O'Connor Davies, a Division of O'Connor Davies, LLP	New York	New York	United States
POPPER & COMPANY LLP	New York	New York	United States
Prager and Fenton LLP	New York	New York	United States
PricewaterhouseCoopers LLP	New York	New York	United States
Pustorino, Puglisi & Co., LLC	New York	New York	United States
R. REHANI & CO. CPAs, P.C.	NEW YORK	New York	United States
Radin, Glass & Co., CPA, LLP	New York	New York	United States
Raich Ende Malter & Co. LLP	NEW YORK	New York	United States
Raines and Fischer LLP	New York	New York	United States
Regen, Benz & MacKenzie, CPA's, P.C.	New York	New York	United States
Reitman & Belkin, LLP	New York	New York	United States
Rich and Bander, LLP	New York	New York	United States
Rosen Kuslansky, CPA, P.C.	New York	New York	United States
Rosen Seymour Shapss Martin & Company, LLP	New York	New York	United States
ROY A ABRAMOWITZ CPA	NEW YORK	New York	United States
Salibello & Broder LLP	New York	New York	United States
SANFORD BECKER & CO., P.C.	NEW YORK	New York	United States

Registrant	City	State	Country
SHERB & CO., LLP	New York	New York	United States
Sidney W. Azriliant, CPA PC	New York	New York	United States
Spielman Koenigsberg & Parker, LLP	New York	New York	United States
Stewart W. Robinson, CPA	New York	New York	United States
TAMAS B. REVAI, CPA	NEW YORK	New York	United States
Tanton and Company, LLP	New York	New York	United States
Todman & Co., CPA's, P.C.	New York	New York	United States
VB&T Certified Public Accountants, PLLC	NEW YORK	New York	United States
WeiserMazars LLP	New York	New York	United States
WILLIAM T. MCCALLUM, CPA, P.C.	NEW YORK	New York	United States
Wong & Co.	New York	New York	United States
YSL & ASSOCIATES LLC	NEW YORK	New York	United States
FEUER & ORLANDO, LLP	NEW YORK	New York	United States
UHY LLP	New York	New York	United States
GARY M. FLAUM, CPA	NORTH BELLMORE	New York	United States
ROBERT BERMAN CPA P.C.	NORTH WOODMERE	New York	United States
Yichien Yeh, CPA	Oakland Gardens	New York	United States
FRED R GOLDSTEIN CPA	OLD BETHPAGE	New York	United States
Buffamante Whipple Buttafaro, P.C.	Olean	New York	United States
Myer, Greene & Degge	Pearl River	New York	United States
Bonadio & Co., LLP	Pittsford	New York	United States
RIZZO & DIGIACCO, CPA'S, PLLC	PITTSFORD	New York	United States
Chaifetz & Schreiber , P.C.	Port Washington	New York	United States
Perl & Asch Certified Public Accountants PC	Purchase	New York	United States
BONN, DIOGUARDI & RAY, LLP	Rochester	New York	United States
Davie Kaplan, CPA, P.C.	Rochester	New York	United States
DeJoy, Knauf & Blood LLP	Rochester	New York	United States
EFP Rotenberg, LLP	ROCHESTER	New York	United States
Insero & Company CPAs, P.C.	ROCHESTER	New York	United States
Mengel, Metzger, Barr & Co. LLP	Rochester	New York	United States
Michael F. Cronin, CPA	Rochester	New York	United States
Salmin, Celona, Wehrle & Flaherty, LLP	Rochester	New York	United States
Thomas J. Trumeter	Rochester	New York	United States
WOODCPA PLUS PC	ROCHESTER	New York	United States
AGBIMSON & CO., CPA, PC	ROCKVILLE CENTRE	New York	United States
Raymond Giovanniello	Rockville Centre	New York	United States
WOLINETZ, LAFAZAN & COMPANY, CPA'S, P.C.	Rockville Centre	New York	United States
D'Arcangelo & Co., LLP	Rome	New York	United States
LAWRENCE HOFFMAN, CERTIFIED PUBLIC ACCOUNTANT, P.C.	ROSLYN	New York	United States
CAPUTO & BONCARODO, CPAS P.C.	RYE BROOK	New York	United States
eDelta CPA Services, P.C.	Scarsdale	New York	United States
Vincent R. Vassallo, CPA	Sea Cliff	New York	United States
Monroe J. Chalmers CPA, P.C.	St James	New York	United States
Berard & Donahue, Certified Public Accountants PC	Suffern	New York	United States
S. A. Koenig & Associates CPAs, P.C.	Syosset	New York	United States
Dannible & McKee, LLP	Syracuse	New York	United States
EVANS AND BENNETT, LLP	SYRACUSE	New York	United States
Fust Charles Chambers LLP	Syracuse	New York	United States
TESTONE, MARSHALL & DISCENZA, LLP	Syracuse	New York	United States
N. Ron Friedman	Tarrytown	New York	United States
Bencivenga Ward & Company CPA's, PC	Valhalla	New York	United States
Bosco, Johnn & Company, CPA, P.C.	Valhalla	New York	United States
IFTIKHAR A. DAR, CPA	VALLEY STREAM	New York	United States
Nowicki and Company, LLP	West Seneca	New York	United States
Kass & Jaffe, P.C., CPA's	White Plains	New York	United States
SACCO MANFRE CPA PLLC	WHITE PLAINS	New York	United States
Seligson & Giannattasio, LLP	White Plains	New York	United States
Weintraub & Associates, LLP	White Plains	New York	United States
Toski, & Co., CPAs, P.C.	Williamsville	New York	United States
IVES & SULTAN, LLP	WOODBURY	New York	United States

Registrant	City	State	Country
Raphael Sanders Goldberg Nikpour & Cohen CPA's PLLC	Woodbury	New York	United States
Trachtenberg & Pauker LLP	Woodbury	New York	United States
Weisberg, Mole', Krantz & Goldfarb, LLP	Woodbury	New York	United States
Aaron Stein	Woodmere	New York	United States
Thomas J. Ryan CPA PC	Woodside	New York	United States
Blair, Bohle & Whitsitt, PLLC.	Charlotte	North Carolina	United States
Dixon Hughes Goodman LLP	Charlotte	North Carolina	United States
FARRIS, COOKE & ASSOCIATES, P.A.	CHARLOTTE	North Carolina	United States
Greer & Walker, LLP	Charlotte	North Carolina	United States
Miller McNeish Breedlove & Hearn, PA	Charlotte	North Carolina	United States
Moyer, Smith & Roller, P.A., CPA's	Charlotte	North Carolina	United States
Scharf Pera & Co., PLLC	Charlotte	North Carolina	United States
Vance Flouhouse & Garges, PLLC	Charlotte	North Carolina	United States
Walker & Associates, CPA, PA	Charlotte	North Carolina	United States
Bongiovanni & Associates, CPA's	Cornelius	North Carolina	United States
Breslow Starling Frost Warner Boger Hiatt, PLLC	Greensboro	North Carolina	United States
Paul M. Stutts, CPA, PLLC	Greensboro	North Carolina	United States
Smith Leonard PLLC	High Point	North Carolina	United States
Rives & Associates, LLP	Lexington	North Carolina	United States
Turlington and Company, L.L.P.	Lexington	North Carolina	United States
Nelson Price & Associates, P.A.	Lumberton	North Carolina	United States
Barham Guy & McKnight, PA	Raleigh	North Carolina	United States
Batchelor, Tillery & Roberts, LLP	RALEIGH	North Carolina	United States
BUTLER & BURKE, LLP	Winston-Salem	North Carolina	United States
Eide Bailly LLP	Fargo	North Dakota	United States
Widmer Roel PC	Fargo	North Dakota	United States
Brady, Martz & Associates, P.C.	Grand Forks	North Dakota	United States
Bober, Markey, Fedorovich & Company	Akron	Ohio	United States
Brockman, Coats, Gedelian & Co.	Akron	Ohio	United States
Tramer & Zwick, CPA	Beachwood	Ohio	United States
Hill,Barth & King LLC	Boardman	Ohio	United States
Bruner Cox, LLP	Canton	Ohio	United States
Four-Fifteen Group, Inc.	Canton	Ohio	United States
Hall, Kistler & Company LLP	Canton	Ohio	United States
Neece, Malec, Seifert & Vitaz Inc	Chardon	Ohio	United States
Barnes, Dennig & Co., Ltd.	Cincinnati	Ohio	United States
Flynn & Company, Inc.	Cincinnati	Ohio	United States
Franz CPAs, Inc.	Cincinnati	Ohio	United States
J.D. Cloud & Co. L.L.P.	Cincinnati	Ohio	United States
ROBERT L WHITE & ASSOCIATES, INC	Cincinnati	Ohio	United States
Barnes Wendling CPAs, Inc.	Cleveland	Ohio	United States
Baumgarten & Company LLP	Cleveland	Ohio	United States
CARD, PALMER, SIBBISON & CO.	Cleveland	Ohio	United States
Ciuni & Panichi, Inc	Cleveland	Ohio	United States
Cohen & Company, Ltd.	Cleveland	Ohio	United States
Maloney + Novotny LLC	Cleveland	Ohio	United States
Meaden & Moore, Ltd.	Cleveland	Ohio	United States
Ary Roepcke Mulchaey, P.C.	Columbus	Ohio	United States
GBQ Partners LLC	Columbus	Ohio	United States
HHH CPA Group, LLC	COLUMBUS	Ohio	United States
Battelle & Battelle LLP	Dayton	Ohio	United States
Flagel, Huber, Flagel & Co.	DAYTON	Ohio	United States
Goldshot, Lamb & Hobbs, Inc.	Dayton	Ohio	United States
Manning & Associates CPAs, LLC	Dayton	Ohio	United States
Steyer Huber & Associates, Inc.	Defiance	Ohio	United States
RADACHI AND COMPANY, CPAs	Elyria	Ohio	United States
Dixon, Davis, Bagent & Company	Granville	Ohio	United States
Hobe & Lucas Certified Public Accountants Inc	Independence	Ohio	United States
Zion, Synek & Associates, Inc.	INDEPENDENCE	Ohio	United States
Skoda, Minotti & Co., Certified Public Accountants	Mayfield Village	Ohio	United States

Registrant	City	State	Country
Clark Schaefer Hackett & Co.	Middletown	Ohio	United States
Rea & Associates, Inc.	New Philadelphia	Ohio	United States
Conte Co. CPA, Inc.	Norton	Ohio	United States
Schroeder & Co., CPA's, LLC	Ottawa	Ohio	United States
SS&G, Inc.	Solon	Ohio	United States
Jeffrey P. Ogg, CPA Ltd	Toledo	Ohio	United States
Mira + Kolena, Ltd.	Toledo	Ohio	United States
Cohen Fund Audit Services, Ltd.	Westlake	Ohio	United States
Dyer, Hughes, Roche & Wilson, Inc.	Wooster	Ohio	United States
Packer Thomas & Co.	Youngstown	Ohio	United States
Williams and Williams CPAs' Inc.	YOUNGSTOWN	Ohio	United States
Cole & Reed, P.C.	Oklahoma City	Oklahoma	United States
James Dee Johnson & Company Certified Public Accountants PC	Oklahoma City	Oklahoma	United States
M Thomas Buxton III CPA PC	Oklahoma City	Oklahoma	United States
SMITH, CARNEY & CO, PC	OKLAHOMA CITY	Oklahoma	United States
Melvin L. Gilbertson, P.C.	Sapulpa	Oklahoma	United States
Briscoe, Burke & Grigsby LLP	Tulsa	Oklahoma	United States
Creason & Associates, P.L.L.C.	Tulsa	Oklahoma	United States
Cross and Robinson, Certified Public Accountants, a Professional Corporation	Tulsa	Oklahoma	United States
CURZON, CUMBEY & KUNKEL, PLLC	Tulsa	Oklahoma	United States
HoganTaylor LLP	Tulsa	Oklahoma	United States
Hood & Associates CPAs, PC	Tulsa	Oklahoma	United States
Sartain Fischbein & Co.	Tulsa	Oklahoma	United States
Harrigan Price Fronk & Co. LLP	Bend	Oregon	United States
Kernutt Stokes LLP	Eugene	Oregon	United States
Ashland Partners & Company, LLP	Jacksonville	Oregon	United States
Duane Liebswager CPA PC	KING CITY	Oregon	United States
Delap LLP	Lake Oswego	Oregon	United States
GEFFEN MESHER & COMPANY, P.C.	PORTLAND	Oregon	United States
Mack, Roberts & Co., LLC	Portland	Oregon	United States
Perkins & Company, PC	Portland	Oregon	United States
W. Holmes & Company, LLP	Portland	Oregon	United States
WEN JIANG & COMPANY, PC	Portland	Oregon	United States
Williamson & Associates, LLP	Portland	Oregon	United States
AKT LLP	Salem	Oregon	United States
Frederick K. Erickson, CPA	Troutdale	Oregon	United States
Sanville & Company	Abington	Pennsylvania	United States
Isdaner & Company, LLC	Bala Cynwyd	Pennsylvania	United States
Morison Cogen LLP	Bala Cynwyd	Pennsylvania	United States
Morey, Nee, Buck & Oswald, LLC	Bethlehem	Pennsylvania	United States
Fesnak and Associates, LLP	Blue Bell	Pennsylvania	United States
Damratoski & Company PC	Bridgeville	Pennsylvania	United States
Brown Schultz Sheridan & Fritz	Camp Hill	Pennsylvania	United States
McKonly & Asbury LLP	Camp Hill	Pennsylvania	United States
Gallagher, McDevitt, Schalleur & Surgent, LLC	Devon	Pennsylvania	United States
KIRK,SUMMA & CO., LLP	EAST STROUDSBURG	Pennsylvania	United States
DAVID E KLEIN	ELKINS PARK	Pennsylvania	United States
Root, Spitznas & Smiley, Inc.	Erie	Pennsylvania	United States
James G. Pirolli, CPA	Holland	Pennsylvania	United States
Kresicher, Miller & Co.	Horsham	Pennsylvania	United States
ADELMAN & COMPANY, PC	HUNTINGDON VALLEY	Pennsylvania	United States
Catanese Group	Johnstown	Pennsylvania	United States
Wessel & Company, P.C.	Johnstown	Pennsylvania	United States
RW Group LLC	Kennett Square	Pennsylvania	United States
Hanna, McGlone & Co. P.C.	King of Prussia	Pennsylvania	United States
J. H. Williams & Co., LLP	Kingston	Pennsylvania	United States
Kronick Kalada Berdy & Co, P.C.	Kingston	Pennsylvania	United States
McLaren & Co., P.C.	Langhorne	Pennsylvania	United States
FOLA & ASSOCIATES, PC	LANSDOWNE	Pennsylvania	United States

Registrant	City	State	Country
Stelmack Dobransky & Eannace, LLC	McMurray	Pennsylvania	United States
Elko & Associates Ltd	Media	Pennsylvania	United States
Rimmer & Jennings, LLC	Media	Pennsylvania	United States
Maillie, Falconiero & Company, LLP	Mont Clare	Pennsylvania	United States
Rainer & Company A Professional Corporation	Newtown Square	Pennsylvania	United States
Siana Carr O'Connor & Lynam, LLP	Paoli	Pennsylvania	United States
Asher & Company, Ltd.	Philadelphia	Pennsylvania	United States
BBD, LLP	Philadelphia	Pennsylvania	United States
CONNOLLY,GRADY & CHA, P.C.	Philadelphia	Pennsylvania	United States
GPCD PARTNERS, LLC	Philadelphia	Pennsylvania	United States
J.P. McAndrew & Compnay, P.C.	Philadelphia	Pennsylvania	United States
MILLIGAN & COMPANY, LLC	Philadelphia	Pennsylvania	United States
ParenteBeard LLC	Philadelphia	Pennsylvania	United States
Romeo & Chiaverelli CPAS LLC	Philadelphia	Pennsylvania	United States
Tait, Weller & Baker, LLP	Philadelphia	Pennsylvania	United States
Alpern Rosenthal	Pittsburgh	Pennsylvania	United States
Eric Rossi CPA, LLC	Pittsburgh	Pennsylvania	United States
Goff Backa Alfera & Company, LLC	Pittsburgh	Pennsylvania	United States
Grossman Yanak & Ford LLP	Pittsburgh	Pennsylvania	United States
Lally & Co., LLC	Pittsburgh	Pennsylvania	United States
Louis Plung & Company, LLP	Pittsburgh	Pennsylvania	United States
Malin, Bergquist & Company, LLP	Pittsburgh	Pennsylvania	United States
Schneider Downs & Co., Inc.	Pittsburgh	Pennsylvania	United States
Sisterson & Co. LLP	Pittsburgh	Pennsylvania	United States
ThomasGaitens PC	Pittsburgh	Pennsylvania	United States
Urish Popeck & Company, LLC	Pittsburgh	Pennsylvania	United States
Ralph W. Burkhouse	Prosperity	Pennsylvania	United States
Herbein + Company, Inc.	Reading	Pennsylvania	United States
Bonita & Rainey	Scranton	Pennsylvania	United States
McGrail Merkel Quinn & Associates, P.C.	Scranton	Pennsylvania	United States
Carson & Co, LLC	Sewickley	Pennsylvania	United States
Gable Peritz Mishkin LLP	SPRING HOUSE	Pennsylvania	United States
Michael J O'Doherty, PC	Springfield	Pennsylvania	United States
Beucler, Kelly & Irwin, Ltd.	Wayne	Pennsylvania	United States
Stephano Slack LLC	Wayne	Pennsylvania	United States
FISCHER CUNNANE & ASSOCIATES LTD.	WEST CHESTER	Pennsylvania	United States
S.R. Snodgrass, A.C.	Wexford	Pennsylvania	United States
Tomasi & Company LLP	WYOMISSING	Pennsylvania	United States
HLB MORALES PADILLO & CO. - PSC	SAN JUAN	Puerto Rico	United States
Landa Umpierre PSC	San Juan	Puerto Rico	United States
DAVID P. KREKORIAN CPA LTD	CRANSTON	Rhode Island	United States
Batchelor Frechette McCrory Michael & Co.	Providence	Rhode Island	United States
Kahn, Litwin, Renza & Co., Ltd.	Providence	Rhode Island	United States
LGC&D LLP	Providence	Rhode Island	United States
Piccerelli, gilstein & Co LLP	PROVIDENCE	Rhode Island	United States
Markarian & Meehan, Ltd., CPAs	Wakefield	Rhode Island	United States
CAYER CACCIA, LLP	WARWICK	Rhode Island	United States
Muto, Vollucci & Co., Ltd	WARWICK	Rhode Island	United States
DIGENNARO & PALUMBO LLP	WEST WARWICK	Rhode Island	United States
Sparrow, Johnson & Ursillo, Inc.	West Warwick	Rhode Island	United States
Clifton D Bodiford, CPA	Columbia	South Carolina	United States
Derrick, Stubbs & Stiith, LLP	Columbia	South Carolina	United States
J.W. Hunt and Company, LLP.	Columbia	South Carolina	United States
Scott and Company LLP	Columbia	South Carolina	United States
Elliott Davis, LLC	Greenville	South Carolina	United States
CHRISTINE E. CASSIDY P.A.	HILTON HEAD ISLAND	South Carolina	United States
GLASERDUNCAN, LLC	Mount Pleasant	South Carolina	United States
Faulkner and Thompson, P.A.	Rock Hill	South Carolina	United States
Moore Beauston & Woodham L.L.P.	West Columbia	South Carolina	United States
Byrd, Proctor & Mills, P.C.	Brentwood	Tennessee	United States
Lattimore, Black, Morgan & Cain, P.C.	Brentwood	Tennessee	United States

Registrant	City	State	Country
Rayburn, Bates & Fitzgerald, P.C.	Brentwood	Tennessee	United States
Bambeck, Nickell, & O'Connor, LLP	Chattanooga	Tennessee	United States
Barto, Hoss & Company, P.C.	Chattanooga	Tennessee	United States
Hazlett, Lewis & Bieter, PLLC	Chattanooga	Tennessee	United States
Henderson Hutcherson & McCullough, PLLC	Chattanooga	Tennessee	United States
Joseph Decosimo and Company, PLLC	Chattanooga	Tennessee	United States
Jackson, Howell & Associates, PLLC	Cordova	Tennessee	United States
Coulter & Justus, P.C.	Knoxville	Tennessee	United States
Pugh & Company, P.C.	Knoxville	Tennessee	United States
Rodefer Moss & Co, PLLC	Knoxville	Tennessee	United States
Frazer Ivy & Davis, PLC	Memphis	Tennessee	United States
Hoff, Davis & Dilley, PLC	Memphis	Tennessee	United States
Reynolds, Bone & Griesbeck PLC	Memphis	Tennessee	United States
Watkins Uiberall, PLLC	Memphis	Tennessee	United States
Craine, Thompson & Jones, P.C.	Morristown	Tennessee	United States
Betts & Rubio, PLLC	Nashville	Tennessee	United States
Crosslin & Associates, P.C.	Nashville	Tennessee	United States
Frasier, Dean & Howard, PLLC	Nashville	Tennessee	United States
KraftCPAs PLLC	Nashville	Tennessee	United States
Maggart & Associates, P.C.	Nashville	Tennessee	United States
PRICE CPAs, PLLC	Nashville	Tennessee	United States
The Baker Group, CPAs, P.C.	Nashville	Tennessee	United States
Alexander Thompson Arnold PLLC	Union City	Tennessee	United States
Davis Kinard & Co, PC	Abilene	Texas	United States
BKM Sowan Horan, LLP	Addison	Texas	United States
Doshier, Pickens & Francis, LLC	Amarillo	Texas	United States
Johnson & Sheldon, P.C.	Amarillo	Texas	United States
Sutton Frost Cary LLP	Arlington	Texas	United States
Rhodes Osiek & Company LLP	Arlington	Texas	United States
Holtzman Partners, LLP	Austin	Texas	United States
Kerry Joe Brockman	Austin	Texas	United States
PMB Helin Donovan, LLP	Austin	Texas	United States
US&Co. Certified Public Accountants, P.L.L.C.	Austin	Texas	United States
Briggs & Veselka Co., PC	Bellaire	Texas	United States
Seidel, Schroeder & Company	Brenham	Texas	United States
Burton McCumber & Cortez, L.L.P.	Brownsville	Texas	United States
CF & Co., L.L.P.	Dallas	Texas	United States
David A. McBee & Co., P.C.	Dallas	Texas	United States
JonesBaggett, LLP	Dallas	Texas	United States
Judd, Thomas, Smith & Company, P.C.	Dallas	Texas	United States
Lane Gorman Trubitt, PLLC	Dallas	Texas	United States
Lightfoot Guest Moore & Co., PC	Dallas	Texas	United States
Payne & Smith, LLC	Dallas	Texas	United States
Philip Vogel & Co. PC	Dallas	Texas	United States
Rothstein, Kass & Company, PLLC	Dallas	Texas	United States
S. W. Hatfield, CPA	Dallas	Texas	United States
Saville, Dodgen & Company, P.L.L.C.	Dallas	Texas	United States
Travis Wolff, LLP	Dallas	Texas	United States
Turner, Stone & Company, L.L.P.	Dallas	Texas	United States
Hankins, Eastup, Deaton, Tonn & Seay, A Professional Corporation	Denton	Texas	United States
Brad A. Kinder, CPA	Flower Mound	Texas	United States
Phillip V. George, PLLC	Flower Mound	Texas	United States
Bobby J. Hutton	Fort Worth	Texas	United States
Hartman Leito & Bolt, LLP	Fort Worth	Texas	United States
Sanford, Baumeister & Frazier, PLLC	Fort Worth	Texas	United States
Stovall, Grandey & Allen, LLP	Fort Worth	Texas	United States
Weaver and Tidwell, L.L.P.	Fort Worth	Texas	United States
Whitley Penn LLP	Fort Worth	Texas	United States
ABBM Group, Ltd LLP	Houston	Texas	United States
Adamson, Hood & Company	Houston	Texas	United States

Registrant	City	State	Country
Alonzo, Bacarrise, Irvine & Palmer, P.C.	Houston	Texas	United States
Buffington & Company, P.C.	Houston	Texas	United States
Calvetti, Ferguson & Wagner, P.C.	Houston	Texas	United States
CMCD LLC	HOUSTON	Texas	United States
Conklin Hruzek & Co., P.C.	Houston	Texas	United States
CRF Riley PLLC	HOUSTON	Texas	United States
DRDA, P.C.	Houston	Texas	United States
EEPB, P.C.	Houston	Texas	United States
Eric C Yartz P.C.	Houston	Texas	United States
Fitts, Roberts & Co., P.C.	Houston	Texas	United States
GBH CPAs, PC	Houston	Texas	United States
H R Shaikh Seyar L L P	Houston	Texas	United States
Ham, Langston & Brezina, LLP	Houston	Texas	United States
Harper & Pearson Company, P.C.	Houston	Texas	United States
JOHN B. EVANS II	HOUSTON	Texas	United States
LBB & Associates Ltd., LLP	Houston	Texas	United States
M&K CPAS, PLLC	Houston	Texas	United States
MaloneBailey, LLP	Houston	Texas	United States
McConnell & Jones, LLP	Houston	Texas	United States
Melton & Melton, L.L.P.	Houston	Texas	United States
MFR, P.C.	HOUSTON	Texas	United States
Miller Grossbard & Associates, P.C.	Houston	Texas	United States
Mohle Adams	Houston	Texas	United States
Null-Lairson, P.C.	Houston	Texas	United States
Pannell Kerr Forster of Texas, P.C.	Houston	Texas	United States
REIMER, MCGUINNESS, AND ASSOCIATES, P.C.	Houston	Texas	United States
Weinstein Spira & Company, P.C.	Houston	Texas	United States
Dance, Bigelow, Sharp & Co., LLP	Irving	Texas	United States
R.C. Neal, P.C.	Irving	Texas	United States
Wilkinson & Bidinger, P.C.	Kingwood	Texas	United States
David S. Hall, P.C.	Lewisville	Texas	United States
Robinson Burdette Martin & Seright, L.L.P.	Lubbock	Texas	United States
Waters, Vollmering & Associates, LLP	Mansfield	Texas	United States
Jerry Cooper, CPA	Manvel	Texas	United States
Holtman Wagner & Company LLP	New Braunfels	Texas	United States
Johnson, Miller & Co., Certified Public Accountants, A Professional Corporation	Odessa	Texas	United States
KWCO, PC	Odessa	Texas	United States
LEWIS, KAUFMAN & CO., P.C.	Plainview	Texas	United States
Cornwell, Jackson & Co., P.C	Plano	Texas	United States
Farmer, Fuqua & Huff, P.C.	Plano	Texas	United States
Montgomery Coscia Greilich, LLP	Plano	Texas	United States
Swalm & Associates, P.C.	Plano	Texas	United States
The MB Group, LLC	Plano	Texas	United States
Bland, Garvey, Eads, Medlock + Deppe, P.C.	Richardson	Texas	United States
Chapman, Hext & Co., P.C.	Richardson	Texas	United States
Hendricks, Graves and Associates, RLLP	Richardson	Texas	United States
Akin, Doherty, Klein & Feuge, P.C.	San Antonio	Texas	United States
Britts & Associates, LLP	San Antonio	Texas	United States
Carneiro, Chumney & Company, L.C.	San Antonio	Texas	United States
Clay Thomas, P.C.	San Antonio	Texas	United States
Darilek, Butler & Associates, PLLC	San Antonio	Texas	United States
Fisher, Herbst & Kemble, P.C.	San Antonio	Texas	United States
Haass, Lindow and Campsey, P. C.	San Antonio	Texas	United States
Padgett, Stratemann & Co., L.L.P.	San Antonio	Texas	United States
Roger D. Harrison, CPA	San Antonio	Texas	United States
Roger G Burton, CPA	San Antonio	Texas	United States
Jaynes, Reitmeier, Boyd & Therrell, P.C.	Waco	Texas	United States
Pattillo, Brown & Hill, LLP	Waco	Texas	United States
PS Stephenson & Co., P.C.	Wharton	Texas	United States
Morrill & Associates, LLC	Bountiful	Utah	United States

Registrant	City	State	Country
Sadler, Gibb & Associates, LLC	Farmington	Utah	United States
Jones Simkins, P.C.	Logan	Utah	United States
Allred Jackson PC	North Logan	Utah	United States
Schmitt, Griffiths, Smith & Co, LLC	Ogden	Utah	United States
Hawkins Cloward & Simister, LC	Orem	Utah	United States
Squire & Company, PC	Orem	Utah	United States
Burnham & Schumm, P.C.	Salt Lake City	Utah	United States
Child, Van Wagoner & Bradshaw, PLLC	Salt Lake City	Utah	United States
Hansen Barnett & Maxwell, P.C.	Salt Lake City	Utah	United States
Haynie & Company	Salt Lake City	Utah	United States
HJ & Associates, LLC	Salt Lake City	Utah	United States
Keddington & Christensen LLC	Salt Lake City	Utah	United States
Lake, Hill & Myers P.C.	Salt Lake City	Utah	United States
Madsen & Associates CPAs, Inc.	SALT LAKE CITY	Utah	United States
Mantyla McReynolds, LLC	Salt Lake City	Utah	United States
Michael J. Larsen	Salt Lake City	Utah	United States
Price Elwood, LLC	Salt Lake City	Utah	United States
Pritchett, Siler & Hardy, P.C.	Salt Lake City	Utah	United States
Robison, Hill & Co., APC	Salt Lake City	Utah	United States
Ronald B. Cutler C.P.A.	Salt Lake City	Utah	United States
SORENSEN, VANCE & COMPANY, P.C.	SALT LAKE CITY	Utah	United States
Stayner, Bates & Jensen, PC	Salt Lake City	Utah	United States
Tanner LLC	Salt Lake City	Utah	United States
Wisam Smith Racker & Prescott, LLP	Salt Lake City	Utah	United States
Larson & Rosenberger, LLP	Sandy	Utah	United States
Gregory & Associates, LLC.	SLC	Utah	United States
Reginald G. Campos, CPA, P.C.	West Valley City	Utah	United States
Love, Cody & Company, CPAs, P.C.	Bennington	Vermont	United States
McSoley McCoy & Co.	South Burlington	Vermont	United States
Mark Turbyfill, CPA, CFP(R), RFC, PLLC	Broadlands	Virginia	United States
Hantzmon Wiebel LLP	Charlottesville	Virginia	United States
Robinson, Farmer, Cox Associates	Charlottesville	Virginia	United States
Snead and Williams, P.L.L.C.	Danville	Virginia	United States
Johnson Lambert & Co. LLP	Falls Church	Virginia	United States
Keiter, Stephens, Hurst, Gary & Shreaves, P.C.	Glen Allen	Virginia	United States
Meadows Urquhart Acree & Cook, LLP	Henrico	Virginia	United States
Argy, Wiltse & Robinson, P.C.	McLean	Virginia	United States
Fitzgerald & Co., CPAS, P.C.	McLean	Virginia	United States
Kaiser Scherer and Schlegel, PLLC	McLean	Virginia	United States
RBSM LLP	McLean	Virginia	United States
Witt Mares, PLC	Newport News	Virginia	United States
CST Group, CPAs, PC	Reston	Virginia	United States
Cherry, Bekaert & Holland, LLP	Richmond	Virginia	United States
Hansen, Smith, Cone & Robertello, PC	Richmond	Virginia	United States
Wells, Coleman & Company, LLP	Richmond	Virginia	United States
Creedle, Jones & Alga, P.C.	South Hill	Virginia	United States
Boyce, Spady & Moore PLC	Suffolk	Virginia	United States
Turner, Jones and Company PLLC	Vienna	Virginia	United States
XINBO HU, CPA	Vienna	Virginia	United States
Yount, Hyde & Barbour, P.C.	Winchester	Virginia	United States
Cox & Gracia, P.S.	Bellevue	Washington	United States
Hellam Varon & Co Inc PS	Bellevue	Washington	United States
Jorgensen & Co,	Bellevue	Washington	United States
Loveridge Hunt & Co. PLLC	Bellevue	Washington	United States
Peter Schilz	Bellevue	Washington	United States
SMITH BUNDAY BERMAN BRITTON, PS	BELLEVEUE	Washington	United States
Sweeney Conrad, P.S.	Bellevue	Washington	United States
Favors Rettig, CPA's, P.S.	Fircrest	Washington	United States
Hackman and Johnson, CPAs	Renton	Washington	United States
Bader Martin, P.S.	Seattle	Washington	United States

Registrant	City	State	Country
George Stewart, CPA	Seattle	Washington	United States
Hagelin & Associates	Seattle	Washington	United States
Moss Adams LLP	Seattle	Washington	United States
Peterson Sullivan LLP	Seattle	Washington	United States
THOMAS J HARRIS CPA	SEATTLE	Washington	United States
Anastasi & Moore, PLLC	Spokane	Washington	United States
DeCoria, Maichel & Teague, PS	Spokane	Washington	United States
MartinelliMick PLLC	Spokane	Washington	United States
McDirmid, Mikkelsen & Secrest, P.S.	Spokane	Washington	United States
Schoedel & Schoedel, CPAs, PLLC	Spokane	Washington	United States
Johnson Barlow & Coventry CPA'S PLLC	Sumner	Washington	United States
JEFFREY M. WILSON, P.S.	TUKWILA	Washington	United States
Villbrandt Stark & Moorer PLLC	Yakima	Washington	United States
Brown, Edwards & Company, L.L.P.	Bluefield	West Virginia	United States
Arnett & Foster, P.L.L.C.	Charleston	West Virginia	United States
Gibbons & Kawash, A.C.	Charleston	West Virginia	United States
Suttle & Stalnaker, PLLC	Charleston	West Virginia	United States
Hess, Stewart & Campbell, PLLC	Huntington	West Virginia	United States
Schenck, SC	Appleton	Wisconsin	United States
Kolb + Co S.C.	Brookfield	Wisconsin	United States
William Matthews, CPA, SC	Brookfield	Wisconsin	United States
Brunette Tax & Accounting, LLC	Green Bay	Wisconsin	United States
Anderson Tackman & Company PLC	Green Bay	Wisconsin	United States
Kiesling Associates LLP	Madison	Wisconsin	United States
Stroh Ballweg, LLP	Madison	Wisconsin	United States
CliftonLarsonAllen LLP	Milwaukee	Wisconsin	United States
Coleman & Williams, Ltd.	Milwaukee	Wisconsin	United States
Raymond C Ladd, CPA, SC	MILWAUKEE	Wisconsin	United States
Reilly, Penner & Benton LLP	MILWAUKEE	Wisconsin	United States
Wipfli LLP	Milwaukee	Wisconsin	United States
NIGL NIGL & MATHE LLP	OSHKOSH	Wisconsin	United States
Jenkins & Vojtisek, S.C.	Racine	Wisconsin	United States
Walkowicz, Boczkiewicz & Co., S.C.	Waukesha	Wisconsin	United States
BDO Auditores y Consultores S.R.L.	Montevideo		Uruguay
Molinari & Asociados Contadores	Montevideo		Uruguay
PricewaterhouseCoopers Ltda.	Montevideo		Uruguay
ZOLKWER GERARDO & ZOLKWER MAURICIO	Montevideo		Uruguay
ESPIÑEIRA, SHELDON Y ASOCIADOS	Caracas		Venezuela
LARA MARAMBIO & ASOCIADOS	CARACAS		Venezuela
León, Delgado & Asociados	Caracas		Venezuela
Mendoza, Delgado, Labrador & Asociados	Caracas		Venezuela
MGI P&P ASOCIADOS	Caracas		Venezuela
Rodriguez Velázquez & Asociados	Caracas		Venezuela
PGFA Perales, Pistone y Asociados	Caracas		Venezuela
Grant Thornton (Vietnam) Ltd.	Valencia		Venezuela
Ernst & Young Vietnam Limited	Hanoi		Viet Nam
MAZARS VIETNAM LIMITED COMPANY	Ho Chi Minh City		Viet Nam
BDO Limited	Ho Chi Minh City		Viet Nam
Deloitte & Touche	Road Town		Virgin Islands (British)
	Road Town		Virgin Islands (British)