
Registered Public Accounting Firms

With the Public Company Accounting Oversight Board

As of Tuesday, January 31, 2012

The Public Company Accounting Oversight Board has approved the registration applications of the accounting firms listed below. There are currently 2371 registered firms.

* * *

Registrant

Aaron Stein
Aarons Grant & Habif, LLC
ABBM Group, Ltd LLP
Abdo, Eick & Meyers, LLP
ABELOVICH, POLANO & ASOCIADOS S.R.L
Abrams and Company, P.C
Abrams, Foster, Nole & Williams, P.A.
ACAL CONSULTORIA E AUDITORIA S/S
ACAL GROUP

Accell Audit & Compliance, P.A.
Accell TAC, P.A.
Accountantskantoor Foederer B.V.
Accounting & Consulting Group, LLP
Accru Felsers Pty Ltd
Accuity LLP
ACE Auditeurs et Conseils d'Entreprise
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP
ACSB & Company, LLP
ACT FINANCIAL SERVICES GROUP LLC
Adamson, Hood & Company
ADELMAN & COMPANY, PC

Adeptus Partners LLC
Adler, Hasenclever & Asociados Sociedad de
Responsabilidad Limitada

Headquarters Office Location

Woodmere, New York
Atlanta, Georgia
Houston, Texas
Edina, Minnesota
BUENOS AIRES, Argentina
Melville, New York
Baltimore, Maryland
RIO DE JANEIRO, Brazil
VANCOUVER, BRITISH
COLUMBIA, Canada
Tampa, Florida
Tampa, Florida
Eindhoven, Netherlands
Albuquerque, New Mexico
Sydney, Australia
Honolulu, Hawaii
Paris, France
Iselin , New Jersey
San Francisco, California
Stamford, Connecticut
Houston, Texas
HUNTINGDON VALLEY,
Pennsylvania
New York, New York
CABA, Argentina

Registrant

AGBIMSON & CO., CPA, PC

AgeeFisherBarrett, LLC
AGN ABATAS Auditores Consultores Limitada
AGN China Regal CPAs Co., Ltd.
Ahearn Jasco + Company, P.A.
Ahmed Mansour & Associates
AJ. Robbins, PC
AJBRACKINS CPA PA
AJSH & Co.
akasam & associates
Akin, Doherty, Klein & Feuge, P.C.
Akintola Williams Deloitte
Akis Bagimsiz Denetim ve Serbest Muhasebeci Mali
Musavirlik AS
AKT LLP
Al Azem and Al Sudairy Certified Public Accountants
Alan Cole, Chartered Accountant
Alan K. Geer, P.A.
ALAN R. SWIFT, CPA, P.A.

Alaska Antwerpen-Waasland bvba
Alba Romeo & Co.
ALBERT THOMAS
Albert Wong & Co.
ALBERT WONG & CO. LLP
Albrecht, Viggiano, Zureck & Company, P.C.
Alexander Thompson Arnold PLLC
ALFIN, FAGIN & FALCE LLP
Alinga Consulting and Audit, LLC
Allen, Gibbs & Houlik, L.C.
Allen, Haight & Monaghan LLP
ALONSO, CALLIRGOS, MEJIA & ASOCIADOS S.C.
Alperin, Nebbia & Associates, CPA, PA
Alpern Rosenthal
AMEZQUITA & CIA S.A.
Anastasi & Moore, PLLC
Anchin Block & Anchin LLP
Anders Minkler & Diehl LLP
Anderson Anderson & Brown
Anderson Li & Ho Certified Public Accountants

Headquarters Office Location

ROCKVILLE CENTRE, New York

Atlanta, Georgia
Santiago, Chile
Haidian District, China
Pompano Beach, Florida
Tunis, Tunisia
Denver, Colorado
VERO BEACH, Florida
Delhi, India
Hyderabad, India
San Antonio, Texas
LAGOS, Nigeria
Istanbul, Turkey

Salem, Oregon
Riyadh, Saudi Arabia
Nassau, Bahamas
TAMPA, Florida
PALM BEACH GARDENS,
Florida
Hamme, Belgium
Makati City, Philippines
NEW YORK, New York
Hong Kong, Hong Kong
NEW YORK, New York
Hauppauge, New York
Union City, Tennessee
FARMINGTON, Connecticut
Moscow, Russian Federation
Wichita, Kansas
Irvine, California
LIMA, Peru
Fairfield, New Jersey
Pittsburgh, Pennsylvania
Bogotá, Colombia
Spokane, Washington
New York, New York
St. Louis, Missouri
Aberdeen, United Kingdom
Wanchai, Hong Kong

Registrant

Anderson Tackman & Company PLC
Andrew J Higginbotham, CPA
Andrew Ma DFK (CPA) Limited
Andrews Hooper Pavlik PLC
ANIL ASHOK & ASSOCIATES
ANJUM ASIM SHAHID RAHMAN
Anne Brady McQuillans DFK, Chartered Accountants &
Registered Auditor
Anthony Kam & Associates Limited
Anton & Chia, LLP
Anton Collins Mitchell LLP
Anupam Bansal & Co.
Anwar & Rekan
Aoba CPA Limited
Aparjeet Singh Chhabra
Apex CPA Limited
APLITEC
Appelrouth, Farah & Co., P.A.
Aquino, De Cordova, Alfaro & Co., LLP
Argy, Wiltse & Robinson, P.C.
Arik Eshel CPA and Associates, PC
Armanino McKenna LLP
Arnett & Foster, P.L.L.C.
ARNOLD G. GREENE
Arnold Gallivan Levesque p.C.
Aronson LLC
ARORA & BANSAL
Arthur F. Bell, Jr. & Associates, LLC
ARTHUR LI, YAU & LEE CPA LIMITED
Ary Roepcke Mulchaey, P.C.
ASA & ASSOCIATES
Asher & Company, Ltd.
Ashland Partners & Company, LLP
Aska & Co
Aslam Malik & Co. Chartered Accountants
Aston Bell CPA
ASV & Associates Limited
ATTI & COMPANY, CPAS, PLLC
AUDALIA AUDITORES
Audit Alliance
Audit Conseil Holding

Headquarters Office Location

Green Bay , Wisconsin
LABELLE, Florida
Hong Kong, Hong Kong
Saginaw, Michigan
Mumbai, India
ISLAMABAD, Pakistan
Dublin, Ireland

Hong Kong, China
Newport Beach, California
Denver, Colorado
New Delhi, India
Jakarta , Indonesia
Hong Kong
Cumming, Georgia
Hong Kong, China
Paris, France
Coral Gables, Florida
Isla Verde, Puerto Rico
McLean, Virginia
New York, New York
San Ramon, California
Charleston, West Virginia
NEW YORK, New York
Duluth, Georgia
Rockville, Maryland
NEW DELHI, India
Hunt Valley, Maryland
HONG KONG, Hong Kong
Columbus, Ohio
NEW DELHI, India
Philadelphia, Pennsylvania
Jacksonville, Oregon
Tokyo, Japan
Lahore, Pakistan
Newark, New Jersey
Bangkok, Thailand
Brewster, New York
MADRID, Spain
Singapore, Singapore
Paris, France

Registrant

AUDIT ET CONSEIL UNION
Audit Firm "RSM APiK" Limited Liability Company
Audit Firm Femida Audit LLC
Audit Network Hungary Kft
AuditIA Barcelona, S.L.
AuditProfit LLC
AUREN CENTRO AUDITORES Y CONSULTORES, S.L.

Austin Niester Schwehofer & Finnegan, P.C.
Averett Warmus Durkee Osburn Henning, P.A.
Axion Revisionsbyrå AB
B F Borgers CPA PC
B S R & Co.
Babush, Neiman, Kornman & Johnson, LLP
Bader Martin, P.S.
Baerson, Witonski, Berkowitz & Rubin, LLC
Bailey Murphy + Scarano, LLC
Baker Newman & Noyes, P.A. Limited Liability Company
Baker Tilly Audit and Advisory Services (Thailand) Ltd.
Baker Tilly Berk N.V.
BAKER TILLY BRASIL AUDITORES INDEPENDENTES
S/S.
BAKER TILLY BRASIL NORTE SS - AUDITORES
INDEPENDENTES
Baker Tilly China Ltd.
Baker Tilly Deutschland GmbH
Baker Tilly Hellas AE
BAKER TILLY HONG KONG LIMITED
Baker Tilly Mexico, S.C.
Baker Tilly MKM
BAKER TILLY MONTEIRO HENG
Baker Tilly Mooney Moore
Baker Tilly Oren Horowitz
BAKER TILLY REPUBLICA DOMINICANA C. POR A.

Baker Tilly Ryan Glennon
Baker Tilly Sungto LLC
Baker Tilly TFW LLP
Baker Tilly UK Audit LLP
Baker Tilly Ukraine LLP
Baker Tilly Virchow Krause, LLP

Headquarters Office Location

PARIS, France
Kyiv, Ukraine
Moscow, Russian Federation
Budapest, Hungary
Barcelona, Spain
Moscow, Russian Federation
Madrid, Spain

Port Huron, Michigan
Orlando, Florida
Malmö, Sweden
Denver, Colorado
Mumbai, India
Atlanta, Georgia
Seattle, Washington
Northbrook, Illinois
BRANFORD, Connecticut
Portland, Maine
Sathorn, Thailand
Gouda, Netherlands
SÃO PAULO, Brazil

Manaus, Brazil

Beijing, China
Frankfurt, Germany
Athens, Greece
Hong Kong, Hong Kong
Mexico, Mexico
Dubai, United Arab Emirates
KUALA LUMPUR, Malaysia
Belfast, United Kingdom
Ramat-Gan, Israel
Santo Domingo, Dominican
Republic
Dublin 6, Ireland
Seoul, Korea, Republic of
Singapore, Singapore
London, United Kingdom
Kyiv, Ukraine
Chicago, Illinois

Registrant

Baldwin CPAs, PLLC
BALSER, HOROWITZ, FRANK & WAKELING
Bambeck, Nickell, & O'Connor, LLP
Banker Associates PC
Banks Finley White & Company , CPAs
BANSAL & CO
Bansbach Schübel Brösztel und Partner GmbH
Baratz & Associates, P.A.
Barbier Frinault & Associés
Barfield Murphy Shank & Smith PC
Bargalló, Cardoso y Asociados S.C.
Barham Guy & McKnight, PA
Barley, McNamara, Wild, Martin, & Jackson, PL
Barnes Wendling CPAs, Inc.
Barnes, Dennig & Co., Ltd.
Barre & Company
Barthe & Wahrman, P.A.
Barto, Hoss & Company, P.C.
Barzily&Co Certified Public Accountants
BAŞARAN NAS BAĞIMSIZ DENETİM VE SERBEST
MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Batchelor Frechette McCrory Michael & Co.
Batchelor, Tillery & Roberts, LLP
Bates Coughtry Reiss LLP
BATTAGLIA AVELLINO & CO. CPA PC

Battelle & Battelle LLP
Bauerle and Company P.C.
Baum & Company, P.A.
Baumann, Raymondo & Company PA
Baumgarten & Company LLP
BAYLAN BAGIMSIZ DENETIM VE YEMINLI MALI
MUSAVIRLIK A.S.
BBD, LLP
BDO
BDO
BDO & Asociados, Sociedade de Revisores Oficiais de
Contas, Lda.
BDO ACENDER AUDITORES CONSULTORES LTDA.
BDO AG Wirtschaftsprüfungsgesellschaft
BDO AS

Headquarters Office Location

Richmond, Kentucky
SANTA ANA, California
Chattanooga, Tennessee
Tenafly, New Jersey
Birmingham, Alabama
NEW DELHI, India
Stuttgart, Germany
MARLTON, New Jersey
Neuilly-sur-Seine, France
Birmingham, Alabama
Mexico, Mexico
Raleigh, North Carolina
Tampa , Florida
Cleveland, Ohio
Cincinnati, Ohio
Union, New Jersey
Bloomington, Minnesota
Chattanooga, Tennessee
Jerusalem, Israel
ISTANBUL, Turkey

Providence, Rhode Island
RALEIGH, North Carolina
Brea, California
HUNTINGTON STATION, New
York
Dayton, Ohio
Denver, Colorado
Miami Beach, Florida
Tampa, Florida
Cleveland, Ohio
İstanbul, Turkey

Philadelphia, Pennsylvania
Dublin 2, Ireland
Kuala Lumpur, Malaysia
Lisbon, Portugal

SANTIAGO, Chile
Hamburg, Germany
OSLO, Norway

Registrant

BDO Auckland
BDO Audit & Assurance B.V.
BDO Audit (NSW/VIC) Pty Ltd
BDO Audit (QLD) Pty Ltd
BDO Audit (WA) Pty Ltd
BDO AUDIT S.A.
BDO Audit s.r.o.
BDO Auditores Consultores
BDO Auditores y Consultores S.R.L.
BDO AUDITORES, S.L.
BDO Bedrijfsrevisoren - BDO Réviseurs d'Entreprises
BDO Canada LLP
BDO Cayman Ltd.
BDO Chartered Accountants & Advisors
BDO China Dahua CPA Co.,Ltd.
BDO China Guangdong Shu Lun Pan CPAs Co., Ltd.
BDO China Shu Lun Pan Certified Public Accountants
LLP
BDO China Zhonglian Mindu Shu Lun Pan CPAs Co., Ltd.
Tianjin, China

BDO Croatia d.o.o.
BDO Daejoo LLC
BDO ECUADOR CIA. LTDA.
BDO France
BDO Hernández Marrón y Cía., S.C.
BDO Kazakhstanaudit LLP
BDO Kendalls (NSW)
BDO Khaled &CO.
BDO Limited
BDO Limited

BDO LLP
BDO LLP
BDO Magyarország Könyvvizsgáló Kft.
BDO Oy
BDO RCS AUDITORES INDEPENDENTES
BDO S.P.A.
BDO SA
BDO Sanyu & Co.
BDO SOUTH AFRICA INC
BDO Sp. z o.o.

Headquarters Office Location

Auckland, New Zealand
Eindhoven, Netherlands
Melbourne, Australia
Brisbane, Australia
Subiaco, Australia
BOGOTA, Colombia
Prague, Czech Republic
Asunción, Paraguay
Montevideo, Uruguay
MAdrid, Spain
Zaventem, Belgium
Toronto, Ontario, Canada
West Bay, Cayman Islands
Dubai, United Arab Emirates
Beijing, China
Guangzhou, China
Shanghai , China

Zagreb, Croatia
Seoul, Korea, Republic of
QUITO, Ecuador
Paris, France
Mexico City, Mexico
Almaty, Kazakhstan
SYDNEY, Australia
Cairo, Egypt
Hong Kong, Hong Kong
Road Town, Virgin Islands
(British)
London, United Kingdom
Singapore, Singapore
Budapest, Hungary
Helsinki, Finland
SÃO PAULO, Brazil
Milano, Italy
Adelaide, Australia
Shinjuku-ku, Japan
JOHANNESBURG, South Africa
Warsaw, Poland

Registrant

BDO Statsautoriseret revisionsaktieselskab
BDO Sweden AB
BDO Taiwan

BDO Toyo and Co.
BDO USA, LLP
BDO Visura International AG
BeachFleischman PC
Becher y Asociados S.R.L.
Becher, Della Torre, Gitto & Company, PC
BEDINGER AND COMPANY
Beijing AnShun International CPAs Co., Ltd.
Beijing Ever Trust CPAs Co., Ltd.

Beijing Huaweixin Certified Public Accountants Co. Ltd
Beijing Senheguang Certified Public Accountants Co.,Ltd
Beijing Topson Certified Public Accountants Co., Ltd.
Beijing Yongtuo Certified Public Accountants Co., Ltd.
BEIJING ZHONGXINGYU CERTIFIED PUBLIC
ACCOUNTANTS
Beijing Zhongxuanyu CPA Co.,Ltd.
Belfint, Lyons & Shuman, P.A.
Bellot Mullenbach & Associés
Beltrán Gris y Asociados Sociedad Civil de
Responsabilidad Limitada
Bencivenga Ward & Company CPA's, PC
Benefit Management & Consulting
Bennett Thrasher P.C.
Benoit & McArdle, P.C.
Benson & Neff Certified Public Accountants, A
Professional Corporation
Benson, Piombo & Company
Bentleys Audit & Corporate (WA) Pty Ltd
Bentleys MRI Sydney Partnership
Berard & Donahue, Certified Public Accountants PC
Berberich Trahan & Co., P.A.
Berdon LLP
BERGER, GHERSI & LADUKE PLC
Berkow, Schechter & Company LLP
Berkowitz Dick Pollack & Brant Certified Public
Accountants Consultants, LLP

Headquarters Office Location

Aarhus, Denmark
Stockholm, Sweden
Taipei, Taiwan, Province of China

Chiyoda-ku, Japan
Chicago, Illinois
Zurich, Switzerland
Tucson, Arizona
Buenos Aires, Argentina
Ridgewood, New Jersey
Concord, California
Beijing, China
Chaoyang District , Beijing, China

Haidian District, Beijing, China
Haidian, China
Beijing, China
Beijing, China
Beijing, China

Beijing, China
Wilmington, Delaware
Paris, France
Lima, Peru

Valhalla, New York
Moscow, Russian Federation
Atlanta, Georgia
Marion, Massachusetts
San Francisco, California

Corte Madera, California
West Perth, Australia
Sydney, Australia
Suffern, New York
Topeka, Kansas
New York, New York
Bloomfield Hills, Michigan
Stamford, Connecticut
Miami, Florida

Registrant

Berman & Company, P.A.
Berman W. Martinez & Asociados
Berman, Hopkins, Wright & LaHam, CPA's, L.L.P.
Bernstein & Brown, P.C.
BERNSTEIN & PINCHUK LLP
Berry, Dunn, McNeil & Parker, LLC
Berson & Corrado LLP
Bertora y Asociados
Betts & Rubio, PLLC
Beucler, Kelly & Irwin, Ltd.
BGBC Partners, LLP
BHARAT PARIKH & ASSOCIATES CHARTERED
ACCOUNTANTS
Bhatia & Co., Inc
BiggsKofford, PC
BILGILI BAGIMSIZ DENETIM VE YMM A.S
Bishop Fleming
BKD LLP
BKM Sowan Horan, LLP
Blackman Kallick, LLP
Blair, Bohle & Whitsitt, PLLC.
BLANCHFIELD, MEYER, KOBER AND RIZZO LLP
Bland, Garvey, Eads, Medlock + Deppe, P.C.
Blanski Peter Kronlage & Zoch, P.A.
Blick Rothenberg
Block, Plant, Eisner, Fiorito and Belak-Berger, an
accountancy corporation
Blue & Co., LLC
Bobbitt Pittenger & Company, P.A.
Bober, Markey, Fedorovich & Company
Boeckermann, Grafstrom and Mayer, LLC
Bogardt & Company, LLP
Bol Accountants B.V.
Bollam, Sheedy, Torani & Co. LLP
Bompani Audit Srl
Bonadio & Co., LLP
Bongiovanni & Associates, CPA's
Bonita & Rainey
BONN, DIOGUARDI & RAY, LLP
Borgers & Cutler CPAs PLLC
Borland, Benefield, Crawford and Webster, P.C.

Headquarters Office Location

Boca Raton, Florida
Managua, Nicaragua
Melbourne, Florida
Northbrook, Illinois
NEW YORK, New York
Portland, Maine
New York, New York
Buenos Aires, Argentina
Nashville, Tennessee
Wayne, Pennsylvania
Indianapolis, Indiana
Vadodara, India

Santa Clara, California
Colorado Springs, Colorado
Istanbul, Turkey
Exeter, United Kingdom
Springfield, Missouri
Addison, Texas
Chicago, Illinois
Charlotte, North Carolina
HAUPPAUGE, New York
Richardson, Texas
Minneapolis, Minnesota
London, United Kingdom
Woodland Hills, California

Carmel, Indiana
Sarasota, Florida
Akron, Ohio
Bloomington, Minnesota
Hauppauge, New York
Venray, Netherlands
Albany, New York
Milano, Italy
Pittsford, New York
Cornelius, North Carolina
Scranton, Pennsylvania
Rochester, New York
Denver, Colorado
Birmingham, Alabama

Registrant

Boros & Farrington Accountancy Corporation
Bosco, Johnn & Company, CPA, P.C.
Boulay, Heutmaker, Zibell & Co., P.L.L.P
Bové Montero y Asociados, S.L.
BOWMAN & COMPANY, LLP
Boyce, Spady & Moore PLC
Boyd, Franz & Stephans LLP
BOYER & COMPANY PA
Boylan & Dodd
Boyum & Barendscheer PLLP
Brace & Associates, PLLC
Brad A. Kinder, CPA
BRADFORD R. DOOLEY & ASSOCIATES
Bradley Consulting Group, PC
Brady, Martz & Associates, P.C.
Braver and Company, P.C.
Bravos & Associates CPA's
Breard & Associates, Inc. Certified Public Accountants
Breslow Starling Frost Warner Boger Hiatt, PLLC
Brian G. Toennies & Associates, P.C.
Brian R. Lee, CPA, A Professional Corporation
Brian W. Anson, CPA
Briggs & Veselka Co., PC
Bright Grahame Murray
BrightLine CPAs and Associates, Inc.
Brightman Almagor Zohar & Co.
Brimmer, Burek & Keelan LLP
Briscoe, Burke & Grigsby LLP
Britts & Associates, LLP
Brock and Company, CPAs, P.C.
Brockman, Coats, Gedelian & Co.
Brody & Associates, P.A.
BrookWeiner L.L.C.
Brown and Company CPAs PC
BROWN ARMSTRONG ACCOUNTANCY
CORPORATION
Brown Schultz Sheridan & Fritz
Brown, Edwards & Company, L.L.P.
Brown, Smith, Wallace L.L.C.
Bruce Culley CPA PC
Bruce D. Soule, CPA, PA

Headquarters Office Location

San Diego, California
Valhalla, New York
Eden Prairie, Minnesota
Barcelona, Spain
Stockton, California
Suffolk, Virginia
St. Louis, Missouri
BURNSVILLE, Minnesota
Dublin 4, Ireland
Minneapolis, Minnesota
Hudson, New Hampshire
Flower Mound, Texas
CHICAGO, Illinois
Lakewood, Colorado
Grand Forks, North Dakota
Needham, Massachusetts
Bloomington, Illinois
Northridge, California
Greensboro, North Carolina
St. Louis, Missouri
Tempe, Arizona
Tarzana, California
Bellaire, Texas
LONDON, United Kingdom
Tampa, Florida
Tel Aviv, Israel
Tampa, Florida
Tulsa, Oklahoma
San Antonio, Texas
Boulder, Colorado
Akron, Ohio
Aventura, Florida
Chicago, Illinois
Cherry Hill, New Jersey
BAKERSFIELD, California

Camp Hill, Pennsylvania
Bluefield, West Virginia
St. Louis, Missouri
Gladstone, Missouri
Tallahassee, Florida

Registrant

Bruner Cox, LLP
Brunette Tax & Accounting, LLC
Buck, Sturmer & Co., P.C.
BUCKNO LISICKY & COMPANY, P.C.
Budwitz & Meyerjack, P.C.
Buffamante Whipple Buttafaro, P.C.
Buffington & Company, P.C.
Burger & Comer, P.C.

Burke & Associates CPAs, P.C.
BURKE MONTAGUE & ASSOCIATES LLC
Burnham & Schumm, P.C.
Burr Pilger Mayer, Inc.
Burton McCumber & Cortez, L.L.P.
BUTLER & BURKE, LLP
Buzzacott LLP
BYEMCC Accountancy Corporation
Byrd, Proctor & Mills, P.C.
Byrd, Smalley & Adams, P.C.
CABINET DAUGE ET ASSOCIES
Cacciamatta Accountancy Corporation
CADERAS MARTIN
Caipo y Asociados S. Civil de R.L.
Caler, Donten, Levine, Porter & Veil, P.A.
Calvetti, Ferguson & Wagner, P.C.
Cameron, Smith & Company
Caminiti & Cogliati, CPAs, LLP
Campbell Dallas LLP
CAN ULUSLARARASI BAGIMSIZ DENETIM ve SMMM
A.S.
Candor Taiwan CPAs

CANEPA, KOPEC Y ASOCIADOS

CAPUTO & BONCARODO, CPAS P.C.
CARD, PALMER, SIBBISON & CO.
Carlson & Smith LLP
Carlton DFK
Carneiro, Chumney & Company, L.C.
CARNEY, DELPLATO LLC
Caron & Bletzer, PLLC

Headquarters Office Location

Canton, Ohio
Green Bay, Wisconsin
New York, New York
Allentown, Pennsylvania
Farmington, Connecticut
Olean, New York
Houston, Texas
Saipan, Northern Mariana Islands

Hingham, Massachusetts
BRADLEY, Illinois
Salt Lake City, Utah
San Francisco, California
Brownsville, Texas
Winston-Salem, North Carolina
London, United Kingdom
San Francisco, California
Brentwood, Tennessee
Decatur, Alabama
PARIS, France
Irvine, California
PARIS, France
Lima, Peru
West Palm Beach, Florida
Houston, Texas
Springfield, Illinois
Hauppauge, New York
Glasgow, United Kingdom
ISTANBUL, Turkey

Taipei, Taiwan, Province of China

CIUDAD AUTONOMA DE
BUENOS AIRES, Argentina
RYE BROOK, New York
Cleveland, Ohio
Woodland Hills, California
Auckland, New Zealand
San Antonio, Texas
WEST ORANGE, New Jersey
Kingston, New Hampshire

Registrant

Carr, Riggs & Ingram LLC
Carson & Co, LLC
Carter & Company, CPA, LLC
Castaing, Hussey & Lolan, LLC
Castillo Miranda y Compañía, S.C.
Catanese Group
Catrakilis & Company CPA's, P.C.
Causey Demgen & Moore Inc.
CAYER CACCIA, LLP
Cerini & Associates LLP
CF & Co., L.L.P.
Chaifetz & Schreiber , P.C.
Chaikin Cohen Rubin & Co
Chan And Chan

CHANDABHOY & JASSOOBHOY
CHAPMAN FLOOD MAZARS
Chapman, Hext & Co., P.C.
Charles Orbach & Company
Charles Zamorski CPA
CHAWLA GROUP CPAS, LLC
Chen and Fan Accountancy Corporation
Cherry, Bekaert & Holland, LLP
Child, Van Wagoner & Bradshaw, PLLC
Choi, Kim & Park, LLP
Chr. Mortensen - Revisionsfirma, statsautoriseret
revisionsinteressentskab
CHRISTINE E. CASSIDY P.A.

Christopher, Smith, Leonard, Bristow & Stanell, P.A.
CHS Accountants and Financial Advisors, LLC
Citrin Cooperman & Company, LLP
Ciuni & Panichi, Inc
CJBS, LLC
CJSC The Independent Consulting Group "2K Audit -
Business Consulting"
Clark Schaefer Hackett & Co.
Clark, Friel and Joyce, P.A.
Clarke Henning LLP
Clay Thomas, P.C.
CLAYTON & MCKERVEY, P.C.

Headquarters Office Location

Enterprise, Alabama
Sewickley, Pennsylvania
Destin, Florida
New Iberia, Louisiana
Mexico, Mexico
Johnstown, Pennsylvania
Duluth, Georgia
Denver, Colorado
WARWICK, Rhode Island
Bohemia, New York
Dallas, Texas
Port Washington, New York
Tel Aviv, Israel
56 Gloucester Road, Wanchai,
Hong Kong
MUMBAI, India
DUBLIN, Ireland
Richardson, Texas
Johannesburg, South Africa
Chicago, Illinois
GLENDALE HEIGHTS, Illinois
El Monte, California
Richmond, Virginia
Salt Lake City, Utah
Los Angeles, California
Copenhagen K, Denmark

HILTON HEAD ISLAND, South
Carolina
Bradenton, Florida
Naples, Florida
New York, New York
Cleveland, Ohio
Northbrook, Illinois
Moscow, Russian Federation

Middletown, Ohio
Portland, Maine
Toronto, Ontario, Canada
San Antonio, Texas
SOUTHFIELD, Michigan

Registrant

Clement C.W. Chan & Co.
CLIFFORD R. BENN, CPA
Clifton D Bodiford, CPA
CliftonLarsonAllen LLP
Clive Owen & Co LLP
CMCD LLC
Cohen & Company, Ltd.
COHEN & SCHAEFFER, PC
Cohen Fund Audit Services, Ltd.
Cohen Greve & Company CPA PC
Colabella & Company LLP
Cole & Reed, P.C.
Coleman & Williams, Ltd.
Colette M. Corliss, CPA, P.A.
Collie Accountancy
Collins Barrow Calgary LLP
Collins Barrow Toronto LLP
Comiskey & Company Professional Corporation
Compagnie Fiduciaire Franco-Allemande
Conklin Hruzek & Co., P.C.
Conn & Company, P.C.
CONNOLLY, GRADY & CHA, P.C.
CONSTANTIN REDIVA SRL
Constantin Van Asbroeck
Consultative Group-Kreston International
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SANTIAGO, PROVIDENCIA, Chile
Bayside, New York
Charleston, West Virginia
Arlington, Texas
Plano, Texas
Bellevue, Washington
Pompano Beach, Florida
Murrieta, California
Makati City, Philippines
Columbus, Mississippi
NEW DELHI, India
Garden City, New York
River Forest, Illinois
Anaheim, California

Hong Kong, Hong Kong
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Orange, California
NEW YORK, New York
New Carrollton, Maryland
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Registrant

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TAXON GmbH
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THOMAS J HARRIS CPA
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ThomasGaitens PC
Thompson, Cobb, Bazilio & Associates, PC
thp treuhandpartner gmbh
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Timpson Garcia, LLP
Tobin & Collins, C.P.A., P.A.
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Tomasi & Company LLP
Tomkiewicz Wright, LLC
Tone, Walling & Kissinger, CPA's
Tonneson & Company, Inc.
Topel Forman, L.L.C.
Topham, Fardy & Co.
Torres Acevedo & Co, CPA, CSP
Toski, Schaefer & Co., P.C.
TPA Horwath Wirtschaftsprüfung GmbH

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New York, New York
LAGUNA NIGUEL, California
Hamburg, Germany
West Palm Beach, Florida
Syracuse , New York
Salisbury, Maryland
Nashville, Tennessee
Scottsdale, Arizona
Ponte Vedra Beach, Florida
Chicago, Illinois
Plano, Texas
Reading, United Kingdom
Dublin, Georgia
Temecula, California
Deer Park, New York
Fort Lauderdale, Florida
SEATTLE, Washington
Woodside, New York
Rochester, New York
Hollywood, Florida
Pittsburgh, Pennsylvania
Washington, District of Columbia
Krefeld, Germany
Taipei, Taiwan, Province of China

La Jolla, California
Oakland, California
Hackensack, New Jersey
New York, New York
Hong Kong
WYOMISSING, Pennsylvania
Atlanta, Georgia
Thousand Oaks, California
Wakefield, Massachusetts
Chicago, Illinois
Andover, Massachusetts
ARECIBO, Puerto Rico
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Trimarco, Radencich, Schwartz & Mrazek, LLC
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TURKMEN BAGIMSIZ DENETIM VE YEMINLI MALI
MUSAVIRLIK A.S.
Turlington and Company, L.L.P.
Turner, Jones and Company PLLC
Turner, Stone & Company, L.L.P.
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UHY DEL VALLE & NIEVES PSC CERTIFIED PUBLIC
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UHY-FAY AND CO. AUDITORES CONSULTORES, SL
Ulusal Bagimsiz Denetim ve Yeminli Mali Müsavirlik A.S.
Umesh Chand & Co.
United International Accountancy Corporation
Untracht Early LLC
Urish Popeck & Company, LLC

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Naperville, Illinois
Marietta, Georgia
Boston, Massachusetts
Honolu, Hawaii
ISTANBUL, Turkey

Lexington, North Carolina
Vienna, Virginia
Dallas, Texas
Mid Valley City, Malaysia
SAN JUAN, Puerto Rico

Berlin, Germany

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London, United Kingdom
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Brisbane, Australia
Melbourne, Australia
Auckland, New Zealand
Osborne Park, Australia
Adelaide, Australia
Sydney, Australia
Cairo, Egypt
New York , New York
SANTIAGO, Chile
Porto Alegre, Brazil
Dubai, United Arab Emirates
Tel - Aviv, Israel
Hong Kong, Hong Kong
Moscow, Russian Federation
MADRID, Spain
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Walkowicz, Boczkievicz & Co., S.C.
Wallace Niedzwiecki
Wallace, Plese + Dreher, LLP
Walsh, Jastrem & Browne, LLP
Walter & Shuffain, P.C.

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ARUSHA, Tanzania, United
Republic of
Pine Brook, New Jersey
Breda, Netherlands
Brussels, Belgium
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Kortrijk, Belgium
Los Angeles, California
Rancho Cucamonga, California
NEW YORK, New York
Chicago, Illinois
Glendale Heights, Illinois
Düsseldorf, Germany

Orlando, Florida
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New Delhi, India
Yakima, Washington
FOUNTAIN VALLEY, California
Sea Cliff, New York
Beijing, China

Portland, Oregon
Woodstock, Georgia
CONYERS, Georgia
HAUPPAUGE, New York
FLORAL PARK, New York
Needham, Massachusetts
Phoenix, Arizona
Charlotte, North Carolina
Sydney, Australia

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Waukesha, Wisconsin
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Waters, Vollmering & Associates, LLP
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watson & company, p. a.
Watson Dauphinee & Masuch, Chartered Accountants
Weaver & Martin LLC
Weaver and Tidwell, L.L.P.
WEBB & COMPANY, P.A.
WEGMANN DAZET & COMPANY APC
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Weil, Akman, Baylin & Coleman, P.A.
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Weltman Bernfield LLC
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Memphis, Tennessee
Miami, Florida
Vancouver, B.C., Canada
Kansas City, Missouri
Fort Worth, Texas
BOYNTON BEACH, Florida
METAIRIE, Louisiana
Flushing, New York
Timonium, Maryland
Baltimore, Maryland
Rockford, Illinois
Boca Raton, Florida
Boca Raton, Florida
Houston, Texas
White Plains, New York
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New York, New York
Branchburg, New Jersey
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Duluth, Georgia
San Diego, California
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Sunnyvale, California
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XINBO HU, CPA
Y. H. Lai & Co.
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Weymouth, Massachusetts
Brookfield, Wisconsin
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Holden, Maine
YOUNGSTOWN, Ohio
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BAKERFIELD, California
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Montgomery, Alabama
Pascagoula, Mississippi
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New York, New York
Hong Kong, Hong Kong
Hong Kong
ROCHESTER, New York
Seoul, Korea, Republic of
Hong Kong, Hong Kong
Milan, Italy
Irvine, California
Vienna, Virginia
Hong Kong, Hong Kong
Tel - Aviv, Israel
Chiyoda-ku, Japan
Hong Kong, Hong Kong
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Registrant

YILDIZLAR BAĞIMSIZ DENETİM VE YEMİNLİ MALİ
MÜŞAVİRLİK ANONİM ŞİRKETİ
YIN SHEN
YOGANANDH & RAM
Yosef Y. Manela CPA
YOSHIDA & SOKOLSKI, PC
Yount, Hyde & Barbour, P.C.
YSL & ASSOCIATES LLC
YUSEI AUDIT & CO.
Yusufali & Associates, LLC
ZAO BDO
ZAO Deloitte & Touche CIS
ZAO KPMG
ZAO PricewaterhouseCoopers Audit
Zayas, Morazzani & Co.
Zeifmans LLP
ZELL & ETTINGER CPAS
Zhejiang Pan-China Certified Public Accountants Ltd.
Zhen Hui Certified Public Accountants

Zhong Cai Accountants Company
Zhonghuan Certified Public Accountant Co.,Ltd
Zhonglei Certified Public Accountants
Zia Masood & Co. (Chartered Accountants)
Zion, Synek & Associates, Inc.
Ziv Haft Certified Public Accountants (Isr.)
ZOLKWER GERARDO & ZOLKWER MAURICIO
Zovnishinformaudit C LLC
ZS Consulting Group LLP
Zwick and Banyai, PLLC

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SAMSUN, Turkey

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Los Angeles, California
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Winchester, Virginia
NEW YORK, New York
Chuo-ku, Japan
Short Hills, New Jersey
Moscow, Russian Federation
Moscow , Russian Federation
Moscow, Russian Federation
Moscow, Russian Federation
San Juan, Puerto Rico
Toronto, Ontario , Canada
BROOKLYN, New York
Hangzhou, China
Tsim Sha Tsui, Kowloon, Hong
Kong, Hong Kong
Beijing, China
Wuhan, China
Beijing,P.R.C, China
Islamabad, Pakistan
INDEPENDENCE, Ohio
Tel Aviv, Israel
Montevideo, Uruguay
Kyiv, Ukraine
Melville, New York
Southfield , Michigan