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## Name Changes of Registered Public Accounting Firms

With the Public Company Accounting Oversight Board

As of Wednesday, January 6, 2010

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The following registered accounting firms have notified the Public Company Accounting Oversight Board that the firms' names have changed since their registration applications were filed.

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**Current Name**

**Previous Name(s)**

AGCA CPA Limited AGCA, Inc. Akis Bagimsiz Denetim Serbest Muhasebeci Mali Musavirlik AS Alaska Antwerpen - Waasland Alexander Thompson Arnold PLLC Alfin, Fagin, Falce & Company, LLC Allen G. Roth, CPA Ary Roepcke Mulchaey, P.C. Audihispana Grant Thornton, S.L.	GC Alliance Limited, Certified Public Accountants Yu and Associates CPA Corporation Akis Serbest Muhasebeci Mali Musavirlik AS  Fidulemco Dunn Creswell Sparks Smith Horne & Downing, PLLC Bernardi & Company LLC Allen G. Roth, PA Ary, Roepcke & Mulchaey, P.C. Audihispana S.A.
Austin, Niester, Schwehofer & Finnegan, P.C. Bader Martin, P.S. Baerson, Witonski, Berkowitz & Rubin, LLC Bagell Josephs Levine & Company, LLC Baker Tilly China Ltd Baker Tilly Mexico, S.C. Baker Tilly Brasil Norte S/S – Auditores Independentes Baker Tilly UK Audit LLP Baker Tilly Ukraine LLC. Baker Tilly Virchow Krause, LLP	Austin Lashbrook & Associates, P.C. Bader Martin Ross & Smith, P.S. Baerson, Witonski, Patel, Berkowitz & Rubin, LLC Bagell Josephs & Company, LLC Tin Wha CPAs Baker Tilly MGRD Auditores, S.C. Baker Tilly Norte S/S - AUDITORES INDEPENDENTES Baker Tilly (London, UK) IGK - Ukraine Audit Virchow, Krause & Company, LLP

Bateman McDuffie, Inc.  
BDO Atrio Bedrijfsrevisoren - BDO Atrio  
Réviseurs d'Entreprises  
BDO Beijing Jingdu Certified Public Accountants  
BDO CampsObers Audit & Assurance B.V.  
BDO Conti Audit SRL  
BDO Forte Audit Ltd.  
BDO Guangdong Dahua Delu CPAs  
BDO Kendalls (NSW)  
BDO (SA)  
BDO Kendalls Audit & Assurance (NSW-VIC) Pty  
Ltd  
BDO Kendalls Audit & Assurance (WA) Pty Ltd  
BDO Khaled & Co.  
BDO Marque Gendrot  
BDO McCabe Lo Limited  
BDO Noraudit Oslo DA  
BDO Prima Audit s.r.o.  
BDO Raffles  
BDO Sala Scelsi Farina Societa di Revisione per  
Azioni  
BDO Trevisan Auditores Independentes  
Becher y Asociados S.R.L.  
Berk N.V.  
Berkovits & Company, LLP  
BKR Peter Chong  
Blackman Kallick, LLP  
Boeckermann, Grafstrom and Mayer, LLC  
Braverman International, P.C.  
Breard & Associates, Inc., Certified Public  
Accountants  
BSR & Co.  
Buzacott LLP  
BV o.v.v.e. CVBA Deloitte  
Bedrijfsrevisor/Reviseurs d'Entreprises SC s.f.d.  
SCRL  
Caipo y Asociados Sociedad Civil de  
Responsabilidad Limitada

Bateman & Co., Inc.  
BDO Atrio Bedrijfsrevisoren Burg. CVBA-BDO Atrio  
Reviseurs d'Entreprises Soc. Civ SCRL  
Beijing Jingdu Certified Public Accountants Co., Ltd.  
BDO Accountants & Advisers  
BDO Conti Audit S.A.  
BDO Kontroll Kft.  
BDO Shenzhen Dahua Tiancheng CPAs  
BDO (Sydney, Australia)  
BDO Kendalls (SA)  
Horwath Melbourne  
BDO (Perth, Australia)  
Zarrouk, Khaled & Co.  
BDO Gendrot SA  
BDO McCabe Lo & Company  
Noraudit DA  
BDO CS s.r.o.  
BDO International  
BDO Sala Scelsi Farina Soieta Di Revisione  
Per Azioni  
Trevisan Auditores Independentes  
Becher Lichtenstein y Asociados Sociedad Civil  
Berk Accountants en Belastingadviseurs  
Berkovits, Lago & Company, LLP  
Peter Chong & Co.  
Blackman Kallick Bartelstein, LLP  
Boeckermann, Grafstrom & Mayer, P.A.  
Braverman & Company, P.C.  
Kevin G. Breard, C.P.A.  
Bharat S. Raut & Co.  
Buzacott  
BV o.v.v.e. CVBA Deloitte & Touche Bedrijfsrevisor  
Caipo y Asociados Sociedad Civil

Catrakilis & Company CPA's, P.C.  
CCIF CPA Limited  
CCR LLP  
Chang Lee LLP  
Child, Van Wagoner & Bradshaw, PLLC  
Chisholm, Bierwolf, Nilson & Morrill, LLC  
Christopher, Smith, Leonard, Bristow & Stanell, PA  
Chui & Kwok  
CMH Associates CPA PC  
  
Cohen Fund Audit Services, Ltd.  
Collins Barrow Toronto LLP  
Consulaudit Gorioux Group  
Cordovano and Honeck LLP  
Cornerstone Accounting Group LLP  
Cornwell Jackson  
Cross, Fernandez & Riley, LLP  
Crowe Chizek LLP  
Crowe Horwath LLP  
Cummings, Ristau & Associates, P.C.  
Cutrara & Company, Professional Corporation  
Danziger Hochman Partners LLP Chartered Accountants  
Davie Kaplan, CPA, P.C.  
Delap LLP  
Deloitte AS  
Deloitte & Associates  
Deloitte Audit SRL  
Deloitte Audit s.r.o.  
Deloitte Anjin LLC  
Deloitte Hadjipavlou Sofianos Cambanis S.A.  
Deloitte Revizija d.o.o.  
Deloitte, S.L.  
Deloitte s.r.o.  
Deloitte Touche Tohmatsu LLC  
Denet Bagimsiz Denetim Yeminli Mali Musavirlik A.S.

Ariail, Catrakilis & Company P.C  
Charles Chan, Ip & Fung CPA Limited  
Carlin, Charron & Rosen, LLP  
Hoogendoorn Vellmer  
Child, Van Wagoner, & Associates, PLLC  
Bierwolf, Nilson & Associates  
Christopher, Smith, Leonard, Bristow, Stanell & Wells, PA  
Haines Watts Hong Kong CPA Limited  
Mui & Hong CPA PC  
CCIP II, Ltd.  
Cohen McCurdy, Ltd.  
DMCT, LLP  
Consulaudit SA  
Cordovano and Harvey, P.C.  
Schonbraun Safris McCann Bekritsky & Co., LLC  
BKR Cornwell Jackson  
Gallogly, Fernandez & Riley, LLP  
Crowe Chizek and Company LLC  
Crowe Chizek and Company LLC  
Cummings, Oberkfell & Ristau, P.C.  
Samuel J. Cutrara & Company  
Danziger & Hochman Chartered Accountants  
  
Davie Kaplan Chapman & Braverman, P.C.  
Symonds, Evans & Company, LLP  
Deloitte Statsautoriserter Revisor AS  
Deloitte Touche Tohmatsu Audit  
Deloitte & Touche Romania S.R.L.  
Deloitte & Touche spol. s r.o.  
Anjin Deloitte LLC  
Deloitte & Touche Hadjipavlou Sofianos Cambanis S.A.  
Deloitte & Touche Revizija d.o.o.  
Deloitte & Touche España, S.L.  
Deloitte & Touche spol s.r.o  
Deloitte Touche Tohmatsu  
Denet Yeminli Mali Musavirlik A.S.

DENGE BAGIMSIZ DENETIM SERBEST  
MUHASEBECI MALI MUSAVIRLIK A.S.

Directa Auditores

Dixon Hughes PLLC

DNTW Chartered Accountants, LLP

DRT Bagimsiz Denetim ve Serbest Muhasebeci  
Mali Musavirlik A.S.

DuPont & Morgan, LLP.

East Asia Sentinel Limited

Ebner Stolz Mönning Bachem GmbH & Co. KG

EFP Rotenberg

Ennis, Pllum & Associates, P.A.

Ernst & Young (Taipei, Taiwan)

Ernst & Young Accountants LLP

Ernst & Young et Autres

Ernst & Young Inc.

Ernst & Young Han Young

Ernst & Young LLP

Ernst & Young Ltd.

Ernst & Young ShinNihon LLC

FALK GmbH & Co KG

Wirtschaftsprüfungsgesellschaft

Steuerberatungsgesellschaft

Farber Hass Hurley LLP

Favors Rettig, CPA's, P.S.

Fitzgerald & Co., CPAs, P.C

Friedman LLP

Frost, PLLC

GBH CPAs, PC

GHP Horwath, PC

Gifford, Hillegass & Ingwersen LLP

GLO CPAs, LLP

Goldman Parks Kurland Mohidin LLP

Goldstein Schechter Koch Price Lucas Horwitz &  
Co., P.A.

Goodman Jones LLP

Grant Thornton ASG

DENGE SERBEST MUHASEBE VE MUSAVIRLIK  
HIZMETLERI A.S., PLC

BDO Directa Auditores S/C

Dixon Odom PLLC

Walker & Company Chartered Accountants Professional  
Corporation

Denetim Serbest Mali Musavirlik Anonim Sirketi

DuPont & Morgan, LLC

BKR Lew & Barr Limited, Certified Public Accountants

Dr. Ebner, Dr. Stolz und Partner GmbH

Rotenberg and Company LLP

Ennis, Pllum & Griggs, P.A.

Diwan, Ernst & Young

Ernst & Young Accountants

Barbier Frinault & Autres

Ernst & Young Registered Auditors Incorporated

Young Wha Corporation

Ernst & Young (Singapore)

Ernst & Young (Bermuda)

Ernst & Young ShinNihon

FALK & Co GmbH Wirtschaftsprüfungsgesellschaft  
StBG

Farber & Hass LLP

Favors & Associates, CPA's, P.S

Hoffman, Fitzgerald & Snyder, P.C.

Friedman Alpren & green LLP

Moore Stephens

R. Babcock, PC

Gelfond Hochstadt Pangburn, P.C.

Gifford, Hillegass & Ingwersen, P.C.

Glaw Londergan & O'Neal CPAs LLP

Goldman & Parks LLP

Goldstein Schechter Price Lucas Horwitz & Co., P.A.

Goodman Jones

ASG Audit Corporation

Grant Thornton Audit Pty Ltd  
Grant Thornton (WA) Partnership  
Grant Thornton Sweden AB  
Grant Thornton Taiyo ASG  
Grant Thornton UK LLP  
Gruber & Company, LLC.  
Grant Thornton Zhonghua  
Gumbiner Savett Inc.

Guney Bagimsiz Denetim ve Serbest  
Muhasebeci Mali Musavirlik A.S.  
GZTY CPA Group, LLC  
Hansen, Barnett and Maxwell, PC  
Haynie & Company  
Henjes, Conner & Williams, P.C.  
HLB Ijaz Tabussum & Co. Chartered  
Accountants  
HLB Vantis Audit Plc  
Holmes & Company LLP  
Holtz Rubenstein Reminick LLP  
HoganTaylor LLP  
Horne LLP  
Horwath Belize LLP  
Horwath First Trust LLP  
Horwath Hussain Chaudhury & Co.  
Horwath Leebosh Appel  
Horwath MAK  
Horwich Coleman Levin, LLC  
Hunter & Renfro LLP  
Insero & Company CPAs, P.C.  
Intercom-Audit  
Isla Lipana & Co.  
James Cowper  
Jewett, Schwartz, Wolfe and Associates  
JonesBaggett LLP  
Jones Simkins, P.C.  
Jorgensen & Co

Grant Thornton VIC Pty Ltd  
Bentleys MRI Perth Partnership  
Lindebergs Grant Thornton AB  
Grant Thornton ASG  
Grant Thornton (UK Firm)  
E. Randall Gruber, CPA, PC's  
BDO Shanghai Zhonghua Certified Public Accountants  
Gumbiner, Savett, Finkel, Fingleson &  
Rose, Inc.  
Guney Serbest Muhasebeci Mali Musavirlik A.S.

Merry Tang, CPA, LLC  
Hansen Barnett & Maxwell  
Mason Russell West, LLC  
Henjes, Conner, Williams & Grimsley, LLP

Ijaz Tabussum & Co., Chartered Accountants  
HLB AV Audit Plc  
Holmes Royer LLP  
Holtz Rubenstein & Co., LLP  
Tullius Taylor Sartain & Sartain LLP, LLC  
Horne CPA Group, P.C.  
Ermeav Associates (KPMG)  
First Trust Partnership  
M. Hussain Chaudhury & Co.  
Horwath Appel  
AGN MAK Chartered Certified Accountants  
Lawrence A. Horwich and Associates, P.C.  
Hunter, Flemmer, Renfro & Whitaker, LLP  
Insero, Kasperski, Ciaccia & Co., P.C.  
BKR-Intercom-Audit  
Joaquin Cunanan & Co./PricewaterhouseCoopers  
James & Cowper  
Jewett, Schwartz & Associates  
Payne Smith Jones & Baggett  
Jones Simkins LLC  
W. Alan Jorgensen

Joseph Decosimo and Company, PLLC  
Jump Scutellaro and Company, LLP  
Kabani Saeed Kamran Patel & Co. Chartered Accountants  
Kantor Akuntan Publik Tanubrata Sutanto & Rekan  
KAP Purwantono, Sarwoko & Sandjaja  
KDA Audit Corporation  
Kenne Ruan, CPA, P.C.  
Kevane Grant Thornton LLP  
Kingery & Crouse, P.A.  
KMJ Corbin & Company LLP  
Kokusai Daiichi Audit Corporation  
KPMG  
KPMG AB  
KPMG (Bermuda)  
KPMG Deutsche Treuhand-Gesellschaft Aktiengesellschaft  
Wirtschaftsprüfungsgesellschaft  
KPMG LLP (Singapore)  
KPMG Wirtschaftsprüfungs- und Steuerberatungs GmbH  
KraftCPAs PLLC  
Larson & Rosenberger, LLP  
LarsonAllen LLP  
LaRue, Corrigan, McCormick & Teasdale LLP  
LBB & Associates, LLP  
Liebman Goldberg & Hymowitz LLP  
Lieberman & Associates, P.A.  
LevitZacks, Certified Public Accountants  
L J Sullivan LLC Certified Public Accountant  
Logista Incorporated  
The LSC Group LLC  
M. Thomas Buxton, III, CPA, PC  
Macias Gini & O'Connell LLP  
Maddox Ungar Silberstein, PLLC  
Malone & Bailey, PC  
Maloney + Novotny LLC.

Joseph Decosimo and Company, LLP's  
HJ Jump Scutellaro and Company, LLP  
Saeed Kamran Patel & Co. Chartered Accountants  
Kantor Akuntan Publik Tanubrata Yogi Sibarani Hananta  
KAP Prasetio, Sarwoko & Sandjaja  
Kokusai Daiichi Audit Corporation  
Yongqing Ruan, CPA  
Kevane Soto Pasarell Grant Thornton LLP  
Kingery, Crouse & Hohl, P.A.  
Corbin & Company, LLP  
Baker Tilly Japan  
KPMG Certified Public Accountants (Taiwan)  
KPMG Bohlins AB  
Butterfield & Steinhoff Holdings  
KPMG Deutsche Treuhand-Gesellschaft AG WPG  
  
KPMG  
KPMG Alpen-Treuhand GmbH  
  
Kraft Bros., Esstman, Patton & Harrell  
Larson & Company, PC  
Larson, Allen, Weishair & Co., LLP  
LaRue, Corrigan & McCormick LLP  
Lopez, Blevins, Bork & Associates, LLP  
Liebman Goldberg & Drogin LLP  
Siegelaub, Lieberman & Associates  
Levitz, Zacks & Ciceric Accountants, Inc.  
Walden Certified Public Accountant, P.A.  
BKR Logista Incorporated  
Scalfaro & Company LLC  
Buxton & Cloud, P.C.  
Macias, Gini & Company LLP  
Ronald N. Silberstein, CPA, PLLC  
Malone & Bailey, PLLC  
Hausser + Taylor LLC

Manning Elliott LLP	Manning Elliott Chartered Accountants
Marcum LLP	Marcum & Kliegman LLP
Markhams Auckland Audit	Markhams MRI Auckland
Marmann & Associates, P.C.	Marmann, McCrary & Associates P. C.
Mauldin & Jenkins Certified Public Accountants, LLC	Mauldin & Jenkins, Certified Public Accountants and Consultants, L.L.C.
Mark Z. Robbins, CPA, MBA	Mark Z. Robbins, CPA, MBA, PA
Mazars LLP	Mazars (UK)
Mazars LLP	Moores Rowland
McElravy, Kinchen and Associates, P.C.	James B. McElravy, CPA, P.C.
Melby and Guarino, CPA's, PA	Carter, Cartier, Melby & Guarino, CPAs, PA
Metis Group Certified Public Accountants LLC	Haft & Gluckman Certified Public Accountants LLP
MFR, P.C.	Mir Fox & Rodriguez, P.C.
Michael J. Larsen	Michael J. Larsen, PC
M&K CPAS, PLLC	MKA CPAS, PLLC
Moen and Company	Moen and Company, Chartered Accountants
Moquist Thorvilson Kaufmann Kennedy & Pieper LLC	Carver Moquist & O'Connor, LLC
Morgenstern, Svoboda & Baer CPA's PC	Morgenstern & Company CPA's PC
Morison Cogen LLP	Cogen Sklar LLP
MSCM LLP	Moore Stephens Cooper Molyneux LLP
MSPC Certified Public Accountants and Advisors, P.C.	Moore Stephens, P.C.
Mudd Lee, LLC	Mudd Lee, LLP
Munro Benge Chartered Accountants Limited, P.C.	D Wood and P O'Brien
NDB Accountants & Consultants LLP	NDB Nickell LLP
Nexia ASR Pty Ltd	BKR Rosenbergs
Nexia Auditores Independentes	Villas Rodil Gorioux Faro Auditores Independentes
Nussbaum Yates Berg Klein & Wolpow, LLP	Nussbaum Yates & Wolpow Certified Public Accountants, P.C.
Osman Bing Satrio & Rekan	Hans Tuanakotta Mustofa & Halim
Piercy, Bowler, Taylor & Kern Certified Public Accountants	Piercy, Bowler, Taylor & Kern, CPAs, Ltd.
Parker Randall CF (H.K.) CPA Ltd	C & F CPA LIMITED
Patke & Associates, Ltd.	Jordan, Patke & Associates Ltd.
Pender Newkirk & Company LLP	Pender Newkirk & Company, CPAs
Peter Chong & Co.	BKR Peter Chong
PKF (UK) LLP	PKF

PKF Fasselt Schlage Lang und Stolz  
Partnerschaft  
PKF Deutschland GmbH  
Wirtschaftsprüfungsgesellschaft  
PKF, P.C. (Boston)  
PMB Helin Donovan, LLP  
PricewaterhouseCoopers AG  
Wirtschaftsprüfungsgesellschaft  
Professional Auditing S.R.L. – Prauditing  
PS Stephenson & Co., P.C.  
PSB Boisjoli LLP  
Raul Carrega  
Rayburn, Bates & Fitzgerald, P.C.  
RBSM LLP  
Reanda CPAs Co., Ltd.  
Reeves, Evans, McBride & Zhang, LLP  
Reznick Group  
Ria & Partners SPA  
Robert Tan & Co.  
Rohrkemper Ossege & Combs, Ltd  
RoeverBroenner KG  
Ronald N. Serota, CPA, P.C.  
Rosen Kuslansky, CPA, P.C.  
R.R. Hawkins & Associates, International – A  
Professional Corporation  
RSM Boucinhas, Campos & Conti Auditores  
Independentes S/S  
RSM Chio Lim  
RubinBrown LLP  
Saddington Shusko LLP  
Sadler, Gibb & Associates, L.L.C.  
Santora CPA Group  
Schaffer & Partner Audit s.r.o.  
Seidel, Schroeder & Company  
Sensiba San Filippo LLP  
Semple, Marchal & Cooper, LLP  
Shu Lun Pan Hong Kong CPA Limited  
Shu Lun Pan Yangcheng Certified Public

Fasselt & Partner  
PKF Pannell Kerr Forster GmbH  
Pannell Kerr Forster, P.C  
Helin, Donovan, Trubee & Wilkinson, LLP  
PwC Deutsche Revision AG  
Wirtschaftsprüfungsgesellschaft  
Professional Auditors SRL – Praudit  
Stephenson & Trlicek, P.C.  
PSB Chartered Accountants  
Carrega & Brennan  
Rayburn, Betts & Bates, P.C.  
Russell Bedford Stefanou Mirchandani LLP  
BDO Reanda CPAs Co Ltd  
Beadle, McBride, Evans & Reeves, LLP  
Reznick Fedder & Silverman, CPA's, P.C.  
RSM Ria & Partners S.p.a.  
RSM Robert Tan & Co.  
Rohrkemper & Ossege, Ltd  
Dr. Roever & Partner Kommanditgesellschaft  
Silberstein Serota CPA's P.C.  
ROSEN KLEIMAN & CO., CPA, P.C.  
Hawkins Accounting  
Boucinhas&Campos+Soteconti Auditores  
Independentes s/c  
Chio Lim & Associates  
Rubin, Brown, Gornstein & Co., LLP  
Scott, Bankhead & Company  
Sadler, Jones & Associates, L.L.C.  
SantoraBaffone CPA Group  
AGN Schaffer & Partner Audit s.r.o.  
Seidel, Schroeder & Co. LLP, Inc.  
Ireland San Filippo, LLP  
Semple & Cooper, LLP  
Shu Lun Pan Horwath Hong Kong CPA Limited  
Guangdong Yangcheng Certified Public Accountants



Accountants Co. Ltd.	Co., Ltd.
Sibille	Finsterbusch Pickenhayn Sibille
Simontacchi, Miller & DeAngelis, PA	Simontacchi & Company, LLP
SingerLewak LLP	Singer Lewak Greenbaum & Goldstein LLP
Smythe Ratcliffe	Pannell Kerr Forster
SNG Collins Barrow S.E.N.C.R.L./LLP	Schlesinger Newman Goldman
Somerset CPAs, P.C.	Whipple & Company, P.C.
Spector, Wong & Davidian, LLP	Spector & Wong, LLP
Spicer Jeffries LLP	Spicer, Jeffries & Co.
Squar, Milner, Peterson, Miranda & Williamson, LLP	Squar, Milner, Reehl & Williamson, LLP
SS&G Financial Services	Saltz, Shamis & Goldfarb
Steven Liberbaum, C.P.A., P.C.	Steven Jay Liberbaum
Stovall, Grandey & Allen LLP	Stovall, Grandey & Whatley LLP
STS Partners LLP	Sadovnick Telford + Skov
Tabriztchi & Co., CPA, P.C.	Bloom & Co., LLP
Tanner LC	Tanner + Co. , PC
Templeton & Company, LLP	Templeton & Company, P.A.
The Hall Group, CPAs	David S. Hall, P.C.
The Sziklay Borresen Group, L.L.C.	Cipolla Sziklay, LLC
TK Advisors Ltd	Silverman Olson Thorvilson & Kaufmann LTD
UHY Haines Norton (Brisbane, Australia)	UHY Haines Norton
UHY Haines Norton (Melbourne, Australia)	UHY Haines Norton
UHY Haines Norton (Osborne Park, Australia)	Haines Norton Chartered Accountants
UHY Haines Norton (Auckland, New Zealand)	Butts Bainbridge & Weir Limited
UHY Khaled Elfakhrani & Co.	House of Accountancy (Khaled Elfakhrani & Co.)
UHY LDMB Advisors Inc. Chartered Accountants	LDMB Advisors Inc. Chartered Accountants
UHY Moreira - Auditores	Moreira & Associados – Auditores
UHY Ossandon Auditores Consultores Limitada	Ossandon & Ossandon Auditores Consultores Limitada
UHY Vocation HK CPA Limited	H. K. Zhong Tian Hua Zheng CPA Limited
Vandelanotte Bedrijfsrevisoren CVBA	Vandelanotte Bedrijfsrevisoren BVBA
VB & T Certified Public Accountants, PLLC	VB & H Certified Public Accountants, LLC
Wagner, Ferber, Fine & Ackerman PLLC	Wagner, Francis, Richman & Ackerman PLLC
Walker Wayland NSW Chartered Accountants	BKR Walker Wayland (NSW Partnership) Chartered Accountants
Wan Long Asia Certified Public Accountants Co., Ltd.	Wanlong Certified Public Accountants Co., LTD

Waters, Vollmering & Associates LLP  
Weismann Associates LLC  
WHK Gosling Chapman  
Wipfli LLP

Witt Mares, PLC  
Wuhan Zhonghuan Certified Public Accountants  
Co., Ltd  
Yarel + Partners  
yarel partners

Waters, Wright & Associates LLP  
IWA Financial Consulting LLC  
Horwath Porter Wigglesworth  
Wipfli Ullrich Bertelson LLP

Witt, Mares & Company, PLC  
BDO Wuhan Zhonghuan Certified Public Accountants  
Co., Ltd  
BKR Yarel, Haguel & Co  
BKR Yarel Partners