
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.

* * *

Registrant

360 Advanced, P.A.
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.
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 and Tax Services, LLC
ACT FINANCIAL SERVICES GROUP LLC
Adamson, Hood & Company
ADELMAN & COMPANY, PC

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

Headquarters Office Location

Tampa, Florida
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
Eindhoven, Netherlands
Albuquerque, New Mexico
Sydney, Australia
Honolulu, Hawaii
Paris, France
Iselin , New Jersey
San Francisco, California
Stamford, Connecticut
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
Allred Jackson PC
ALONSO, CALLIRGOS, MEJIA & ASOCIADOS S.C.
Alonzo, Bacarrise, Irvine & Palmer, P.C.
Alperin, Nebbia & Associates, CPA, PA
Alpern Rosenthal
AMA CPA Limited
AMEZQUITA & CIA S.A.
Anastasi & Moore, PLLC
Anchin Block & Anchin LLP

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
North Logan, Utah
LIMA, Peru
Houston, Texas
Fairfield, New Jersey
Pittsburgh, Pennsylvania
Hong Kong, Hong Kong
Bogotá, Colombia
Spokane, Washington
New York, New York

Registrant

Anders Minkler & Diehl LLP
Anderson Anderson & Brown
Anderson Li & Ho Certified Public Accountants
Anderson Tackman & Company PLC
Andrew J Higginbotham, CPA
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
Asefaw & Ceci, LLP
Asher & Company, Ltd.
Ashland Partners & Company, LLP
Aska & Co
Aslam Malik & Co. Chartered Accountants
Aston Bell CPA
ASV & Associates Limited
ATTI & COMPANY, CPAS, PLLC

Headquarters Office Location

St. Louis, Missouri
Aberdeen, United Kingdom
Wanchai, Hong Kong
Green Bay , Wisconsin
LABELLE, Florida
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
San Diego, California
Philadelphia, Pennsylvania
Jacksonville, Oregon
Tokyo, Japan
Lahore, Pakistan
Newark, New Jersey
Bangkok, Thailand
BREWSTER, New York

Registrant

AUDALIA AUDITORES
Audit Alliance
Audit Conseil Holding
AUDIT ET CONSEIL UNION
Audit Firm "RSM APiK" Limited Liability Company
Audit Firm Femida Audit LLC
Audit Network Hungary Kft
AudiA 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 (Cayman) Ltd.
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 REPUBLICA DOMINICANA C. POR A.

Baker Tilly Ryan Glennon
Baker Tilly Sungto LLC
Baker Tilly TFW LLP

Headquarters Office Location

MADRID, Spain
Singapore, Singapore
Paris, France
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
West Bay, Cayman Islands
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
Santo Domingo, Dominican
Republic
Dublin 6, Ireland
Seoul, Korea, Republic of
Singapore, Singapore

Registrant

Baker Tilly UK Audit LLP
Baker Tilly Ukraine LLP
Baker Tilly Virchow Krause, LLP
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
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 & Associados, Sociedade de Revisores Oficiais de
Contas, Lda.

Headquarters Office Location

London, United Kingdom
Kyiv, Ukraine
Chicago, Illinois
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

Registrant

BDO ACENDER AUDITORES CONSULTORES LTDA.
BDO AG Wirtschaftsprüfungsgesellschaft
BDO AS
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.

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 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.

Headquarters Office Location

SANTIAGO, Chile
Hamburg, Germany
OSLO, Norway
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
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

Registrant

BDO SOUTH AFRICA INC
BDO Sp. z o.o.
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

Headquarters Office Location

JOHANNESBURG, South Africa
Warsaw, Poland
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

Registrant

Berkowitz Dick Pollack & Brant Certified Public Accountants Consultants, LLP
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.
Bobby J. Hutton
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

Headquarters Office Location

Miami, Florida

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
Fort Worth, Texas
Akron, Ohio
Bloomington, Minnesota
Hauppauge, New York
Venray, Netherlands
Albany, New York
Milano, Italy
Pittsford, New York
Cornelius, North Carolina
Scranton, Pennsylvania

Registrant

BONN, DIOGUARDI & RAY, LLP
BonsenReuling Audit B.V.
Borgers & Cutler CPAs PLLC
Borland, Benefield, Crawford and Webster, P.C.
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

Headquarters Office Location

Rochester, New York
Lichtenvoorde, Netherlands
Denver, Colorado
Birmingham, Alabama
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

Registrant

Brown, Edwards & Company, L.L.P.
Brown, Smith, Wallace L.L.C.
Bruce Culley CPA PC
Bruce D. Soule, CPA, PA
Bruner Cox, LLP
Brunette Tax & Accounting, LLC
Buck, Sturmer & Co., 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

Headquarters Office Location

Bluefield, West Virginia
St. Louis, Missouri
Gladstone, Missouri
Tallahassee, Florida
Canton, Ohio
Green Bay, Wisconsin
New York, New York
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

Registrant

Carneiro, Chumney & Company, L.C.
CARNEY, DELPLATO LLC
Caron & Bletzer, PLLC
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

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

Headquarters Office Location

San Antonio, Texas
WEST ORANGE, New Jersey
Kingston, New Hampshire
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
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

Registrant

Clay Thomas, P.C.
CLAYTON & MCKERVEY, P.C.
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
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Milwaukee, Wisconsin
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Philadelphia, Pennsylvania
MILAN, Italy
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Cairo, Egypt
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Norton, Ohio
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Derby, United Kingdom
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Mechanicville, New York
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De Visser Gray LLP
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DeCoria, Maichel & Teague, PS
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Brookline, Massachusetts
Dallas, Texas
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ELKINS PARK, Pennsylvania
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CRANSTON , Rhode Island
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Largo, Florida
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Rochester, New York
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New York, New York
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Henderson, Nevada
Mexico Distrito Federal, Mexico
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Johannesburg, South Africa
Petaling Jaya, Malaysia
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Helsinki, Finland
Milan, Italy
San Pedro, Costa Rica
Stockholm, Sweden
Rotterdam, Netherlands
Zurich, Switzerland
Seoul, Korea, Republic of
Oslo, Norway
Luxembourg, Luxembourg
Prague 8, Czech Republic
Bucharest, Romania
Vienna, Austria
Santiago de Chile, Chile
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DFK Oswin Griffiths
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DHPG Dr. Harzem & Partner KG
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Hong Kong, Hong Kong
Sydney, Australia
Sao Paulo, Brazil
Shanghai, China

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Neuilly-sur-Seine, France
Panama, Panama
MADRID, Spain
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MASSAPEQUA, New York
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Istanbul, Turkey
Istanbul, Turkey

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Duncan, Smith & Stilz, PSC
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Dyer, Hughes, Roche & Wilson, Inc.
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Ebner Stolz Mönning Bachem GmbH & Co. KG
Echelbarger, Himebaugh, Tamm & Co., P.C.
ECK, SCHAFFER & PUNKE, LLP

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Miami, Florida
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Monmouth Beach, New Jersey
Lima, Peru

Westminster, Colorado
Buffalo, New York
KOLKATA, India
Amarillo, Texas
Jerusalem, Israel
Braintree, Massachusetts
Münster, Germany
Clearwater, Florida
Houston, Texas
ISTANBUL, Turkey

Goes, Netherlands
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PALOS HEIGHTS, Illinois
Closter, New Jersey
Dublin 4, Ireland
Bloomington, Illinois
Liverpool, United Kingdom
Lexington, Kentucky
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Shelton, Connecticut
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S.A.

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München, Germany

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Southfield, Michigan
Houston, Texas
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ROCHESTER, New York
Denver, Colorado
Fargo, North Dakota
New York, New York
Los Angeles, California
Federal Distrit, Argentina
Media, Pennsylvania
Edina, Minnesota
Greenville, South Carolina
WALNUT, California
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JACKSONVILLE, Florida
Pembroke Pines, Florida
Chicago, Illinois
Coral Gables, Florida
DUNDEE, United Kingdom
Boston, Massachusetts
Houston, Texas
Rockville, Maryland
West Dundee, Illinois
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Walnut Creek, California

Warsaw, Poland
Little Rock, Arkansas
Caracas, Venezuela
Jesus María - Lima, Peru
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Ciudad Autónoma de Buenos Aires, Argentina
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BALTIMORE, Maryland
SYRACUSE, New York
Taipei, Taiwan, Province of China

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Petion Ville, Haiti
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Tel-Aviv, Israel
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Francis & Company, CPAs
Frank J. Ruggieri, MBA, CPA, PC

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Bremen, Germany
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Connecticut
Moscow, Russian Federation
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Glastonbury, Connecticut
Taipei, Taiwan, Province of China

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Totowa, New Jersey
Singapore, Singapore
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FSV Accountants + Adviseurs B.V.
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GBH CPAs, PC
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Troutdale, Oregon
Buffalo, New York
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Sacramento, California
MATAWAN, New Jersey
GEORGETOWN, Malaysia
saddle river, New Jersey
Keene, New Hampshire
Palm Harbor, Florida
Bellevue, Washington
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Cambridge, United Kingdom
Seattle, Washington
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Newark, Delaware
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Boston, Massachusetts
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Southfield, Michigan
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Guinea
Sydney, Australia
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Stockholm, Sweden
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Singapore, Singapore
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SACCO MANFRE CPA PLLC
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Beijing, China
Singapore, Singapore
MILAN, Italy
Hong Kong, Hong Kong
Haarlem, Netherlands
Brussels, Belgium

Montreal, Quebec, Canada
Toronto, Ontario, Canada
KUALA LUMPUR, Malaysia
San Juan, Puerto Rico
Nottingham, United Kingdom
Moscow, Russian Federation
Saint Louis, Missouri
ATLANTA, Georgia
La Paz, Bolivia, Plurinational
State of
South Portland, Maine
Mexico, Mexico
Athlone, Ireland
CHICAGO, Illinois
Arlington Heights, Illinois
Boston, Massachusetts
Kennett Square, Pennsylvania
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Hicksville, New York
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Vancouver, B. C., Canada
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West Warwick, Rhode Island
TAMPA, Florida
Greenwood Village, Colorado
New York, New York
San Francisco, California
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Orem, Utah
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New York, New York
Defiance, Ohio
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Wong & Co.
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Weymouth, Massachusetts
Brookfield, Wisconsin
NEW YORK, New York
Holden, Maine
YOUNGSTOWN, Ohio
Atlanta, Georgia
BAKERFIELD, California
Portland, Oregon
Jackson, Michigan
Larkspur, California
Irvine, California
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Woodland Hills, California
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Boston, Massachusetts
Montgomery, Alabama
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New York, New York
Hong Kong, Hong Kong
Hong Kong
ROCHESTER, New York
Seoul, Korea, Republic of
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Irvine, California
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ZAO BDO
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Zayas, Morazzani & Co.
Zeifmans LLP
ZELL & ETTINGER CPAS
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.)
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Winchester, Virginia
NEW YORK, New York
Chuo-ku, Japan
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Moscow, Russian Federation
Moscow, Russian Federation
Moscow, Russian Federation
Moscow, Russian Federation
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Tsim Sha Tsui, Kowloon, Hong
Kong, Hong Kong
Beijing, China
Wuhan, China
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