
Registered Public Accounting Firms

With the Public Company Accounting Oversight Board

As of Friday, June 27, 2008

The Public Company Accounting Oversight Board has approved the registration applications of the accounting firms listed below. There are currently 1849 registered firms.

* * *

Registrant

A. F. FERGUSON & CO.
A. F. FERGUSON ASSOCIATES
Aaron Stein
Aarons Grant & Habif, LLC
ABELOVICH, POLANO & ASOCIADOS
Abrams and Company, P.C.
ABRAMS, FOSTER, NOLE & WILLIAMS, P.A.
AC Christes & Partner GmbH WPG StBG
Accountantskantoor Foederer B.V.
Accounting & Consulting Group, LLP
Accuity LLP
ACE Auditeurs et Conseils d'Entreprise
ADRIAN YEO & CO
Agbimson & Co., CPA, PC
Agee Fisher, LLC
AGN CHINA REGAL CPAs Co., Ltd.
AGN MAK Chartered Certified Accountants
AGN Schaffer & Partner Audit s.r.o.
Ahearn, Jasco & Company, P.A.
Ahmed MANSOUR & Associates
Aidman, Piser & Company, P.A.
AJ. Robbins, PC
Akin, Doherty, Klein & Feuge, P.C.
Akintola Williams Deloitte
Akis Bagimsiz Denetim Serbest Muhasebeci Mali
Musavirlik AS

Headquarters Office Location

Mumbai, India
Mumbai, India
Woodmere, NY
Atlanta, GA
Buenos Aires, Argentina
Melville, NY
Baltimore, MD
Hamburg, Germany
Eindhoven, Netherlands
Carlsbad, NM
Honolulu, HI
Paris, France
Petaling Jaya, Malaysia
Rockville Centre, NY
Atlanta, GA
Beijing, China
Deira, United Arab Emirates
Prague 2, Czech Republic
Pompano Beach, FL
Tunis, Tunisia
Tampa, FL
Denver, CO
San Antonio, TX
Lagos, Nigeria

Istanbul, Turkey

Registrant

Alan K. Geer, P.A.
Alan Weinberg CPA
Alas, Oplas & Co., CPAs
Alba Romeo & Co.
ALBERT WONG & CO.
Alcaraz Cabrera Vazquez
Alexander Thompson Arnold PLLC
Allan G. Hutchison CPA PC
Allen G. Roth, P.A.
Amilcar Torres Rivera, CPA
Amisano Hanson, Chartered Accountants
Amper, Politziner & Mattia P.C.
Anchin, Block & Anchin LLP
Anders Minkler & Diehl LLP
Anderson Anderson & Brown
Andrew Ma DFK (CPA) Limited
Andrews Hooper & Pavlik P.L.C.
ANKIT CONSULTING SERVICES INC
Anthony W. Imbimbo, CPA
Anton Collins Mitchell LLP
Aoba CPA Limited
AQUINO,DE CORDOVA,ALFARO & CO.,LLP

Arenthals Grant Thornton
Arif Khairuddin
Arik Eshel CPA and Associates, PC
Armanino McKenna LLP
Arnett & Foster, P.L.L.C.
Aronson & Company, A Professional Corporation
ARORA & BANSAL
Arshad M. Farooq
Arthur F. Bell, Jr. & Associates, L.L.C.
Arthur Li, Yau & Lee CPA Limited
Arunkumar R
Ary Roepcke Mulchaey, P.C.
Aryanto Amir Jusuf & Mawar
Asher & Company, Ltd.
Assertion Auditores Independentes Ltda.
Aston Bell CPA

Headquarters Office Location

Tampa, FL
Baltimore, MD
Makati City, Philippines
Makati, Philippines
Hong Kong, Hong Kong
Caracas, Venezuela
Union City, TN
Phoenix, AZ
Forest Hills, NY
Puerto Nuevo, PR
Vancouver, BC, Canada
Edison, NJ
New York, NY
St Louis, MO
Aberdeen, United Kingdom
Hong Kong, Hong Kong
Saginaw, MI
Lake Forest, CA
San Diego, CA
Denver, CO
Hong Kong
Isla Verde, PR
Alphen Aan Den Rijn,
Netherlands
Bloomington, IL
Hauppauge, NY
San Ramon, CA
Charleston, WV
Rockville, MD
New Delhi, India
Pomona, CA
Hunt Valley, MD
Hong Kong, Hong Kong
Chennai, India
Columbus, OH
Jakarta, Indonesia
Philadelphia, PA
Sao Paulo, Brazil
Newark, NJ

Registrant

ASV & Associates Limited
Audalia Auditores
Audihispana Grant Thornton, S.L.
Audit Conseil Holding
Audit et Conseil Union
Audit Firm Femida-Audit LLC
AudiA Barcelona, S.L.
AUDITING GROUP S.R.L.
Austin Lashbrook & Associates, P.C.
AWT Horwath GmbH Wirtschaftsprüfungsgesellschaft
Babush, Neiman, Kornman & Johnson, LLP
Bader Martin, P.S.
Baerson, Witonski, Patel, Berkowitz & Rubin, LLC
Bagell Josephs Levine & Company, LLC
Bain, Freibaum, Sagona & Co., L.L.P.
Baker Newman & Noyes Limited Liability Company
Baker Tilly (Switzerland) AG
Baker Tilly Audit (Thailand) Limited
Baker Tilly China Ltd.
Baker Tilly Deutschland GmbH
BAKER TILLY HELLAS AE
Baker Tilly Hong Kong Limited
BAKER TILLY KLITOU AND PARTNERS EOOD
BAKER TILLY KLITOU AND PARTNERS LIMITED
Baker Tilly Klitou and Partners SRL
BAKER TILLY MGRD AUDITORES, S.C
Baker Tilly Mooney Moore
BAKER TILLY NORTE S/S. - AUDITORES
INDEPENDENTES
Baker Tilly Oren Horowitz
Baker Tilly Sungto LLC
Baker Tilly TFWLCL
Baker Tilly UK Audit LLP
Baker Tilly Ukraine LLC
Balmer-Etienne International AG
Banks Finley White & Company, CPAs
Bansal & Co
Bansbach Schubel Brosztl und Partner GmbH
Baratz & Associates, P.A.
Barbier Frinault & Associes

Headquarters Office Location

Bangkok, Thailand
Madrid, Spain
Barcelona, Spain
Paris, France
Paris, France
Moscow, Russian Federation
Barcelona, Spain
Vicenza, Italy
Port Huron, MI
Munich, Germany
Atlanta, GA
Seattle, WA
Northbrook, IL
Marlton, NJ
New Orleans, LA
Portland, ME
Zurich, Switzerland
Sathorn, Thailand
Beijing, China
Frankfurt Am Main, Germany
Athens, Greece
Hong Kong, Hong Kong
Sofia, Bulgaria
Nicosia, Cyprus
Bucharest, Romania
Mexico City, Mexico
Belfast, United Kingdom

Manaus, Brazil
Ramat-gan, Israel
Seoul, Republic of Korea
Singapore, Singapore
London, United Kingdom
Kyiv, Ukraine
Zuerich, Switzerland
Birmingham, AL
New Delhi, India
Stuttgart, Germany
Marlton, NJ
Neuilly-sur-seine, France

Registrant

Barbier Frinault & Autres
Barbier Frinault & Cie
Barfield Murphy Shank & Smith PC
Bargallo, Cardoso y Asociados S.C.
Barnes Wendling CPAs, Inc.
Barnes, Dennig & Co., Ltd.
Barry K. Hamilton
BARTOLOMEI PUCCIARELLI, LLC
Barzily&Co
Basaran Nas Serbest Muhasebeci Mali Musavirlik A.S
Bateman & Co., Inc.
Battelle & Battelle LLP
Baum & Company, P.A.
Baumann Raymondo & Company PA
Baumgarten & Company LLP
Bayern Revision GmbH

Baylan Bagimsiz Denetim Ve Yeminli Mali Musavirlik A.S.
BDO

BDO ACENDER AUDITORES CONSULTORES LTDA.
BDO Atrio Bedrijfsrevisoren - BDO Atrio Reviseurs
d'Entreprises
BDO Audiberia Auditores, S.L.
BDO AUDIT AGE S.A.
BDO Beijing Jingdu Certified Public Accountants
BDO Binder

BDO Binder & Co, Auditoria, Impostos e Consultoria, Lda
BDO CampsObers Audit & Assurance B.V.
BDO Conti Audit SRL

BDO Deutsche Warentreuhand Aktiengesellschaft WPG
BDO Dunwoody LLP
BDO Feinstein International AB
BDO FinnPartners Oy
BDO Guangdong Dahua Delu CPAs
BDO Guillen, Fernandez & Asociados
BDO Jawad Habib
BDO Kazakhstanaudit LLP

Headquarters Office Location

Neuilly-sur-seine, France
Courbevoie, France
Birmingham, AL
Mexico, Mexico
Cleveland, OH
Cincinnati, OH
Twin Falls, ID
Lawrenceville, NJ
Jerusalem, Israel
Istanbul, Turkey
Houston, TX
Dayton, OH
Coral Springs, FL
Tampa, FL
Cleveland, OH
Munich, Germany

Istanbul, Turkey
Melbourne, Australia

Santiago, Chile
Zaventem, Belgium
Madrid, Spain
Bogota D.c., Colombia
Beijing, China
Kuala Lumpur, Malaysia

Lisbon, Portugal
Eindhoven, Netherlands
Bucharest, Romania

Hamburg, Germany
Toronto, ON, Canada
Stockholm, Sweden
Helsinki, Finland
Shenzhen, China
Caracas, Venezuela
Manama, Bahrain
Almaty, Kazakhstan

Registrant

BDO Kendalls (Qld)
BDO Kendalls Audit & Assurance (VIC) Pty Ltd
BDO Kendalls Audit & Assurance (WA) Pty Ltd
BDO Kendalls (NSW)
BDO Kendalls SA
BDO Khaled & Co.
BDO Kontroll Konyvvizsgalo es Adotanacsado Kft.
BDO MARQUE & GENDROT SA
BDO Marque Gendrot
BDO McCabe Lo Limited
BDO Noraudit Oslo DA
BDO Patel & Al Saleh
BDO Polska Sp. z o.o.
BDO Prima Audit s.r.o.
BDO Raffles
BDO Reanda CPAs Co Ltd
BDO Revico Oslo DA

BDO Sala Scelsi Farina Societa di Revisione per Azioni
BDO Sanyu & Co.

BDO ScanRevision Statsautoriseret revisionsaktieselskab
BDO Seidman, LLP
BDO Shanghai Zhonghua Certified Public Accountants
BDO Simpson Xavier
BDO Spencer Steward
BDO Spencer Steward (Cape Town) Incorporated
BDO Spencer Steward (Johannesburg) Inc.
BDO Spencer Steward (KZN) Inc.
BDO Spicers
BDO STERN CIA. LTDA.
BDO Stoy Hayward LLP
BDO Taiwan Union & Co.
BDO Trevisan Auditores Independentes
BDO Unicon Inc.
BDO Visura International
BDO Wuhan Zhonghuan CPAs Co Ltd
Beard Miller Company LLP
Becher y Asociados S.R.L.
Becher, Della Torre, Gitto & Company, PC

Headquarters Office Location

Brisbane, Australia
Melbourne, Australia
Perth, Australia
Sydney, Australia
Adelaide, Australia
Cairo, Egypt
Budapest, Hungary
Paris, France
Saint Cloud, France
Hong Kong, Hong Kong
Oslo, Norway
Dubai, United Arab Emirates
Warsaw, Poland
Prague 4, Czech Republic
Singapore, Singapore
Beijing, China
Oslo, Norway

Milan, Italy
Shinjuku-ku, Japan

Herning, Denmark
Chicago, IL
Shanghai, China
Dublin, Ireland
Pretoria, South Africa
Cape Town, South Africa
Johannesburg, South Africa
Durban, South Africa
Auckland, New Zealand
Quito, Ecuador
London, United Kingdom
Taipei, Taiwan
Sao Paulo, Brazil
Moscow, Russian Federation
Zurich, Switzerland
Wuhan, China
Wyomissing, PA
Buenos Aires, Argentina
Ridgewood, NJ

Registrant

Beckstead and Watts, LLP
Bedinger and Company
Beers & Cutler PLLC
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

Belfint, Lyons & Shuman, PA
Bella, Hermida, Gillman & Associates, P.A.
Bellot Mullenbach & Associes
Bencivenga Ward & Company CPA's, PC
Benefit Management & Consulting
Benford Brown & Associates, LLC
BENTLEYS C.P.A. COMPANY LIMITED
Bentleys MRI Brisbane Partnership
Bentleys MRI Sydney Partnership
Berard and Donahue, CPA's, PC
Berdon LLP
Berenfeld Spritzer Shechter & Sheer, CPA's
Berk Accountants en Belastingadviseurs
Berkovits & Company, LLP
Berkowitz Dick Pollack & Brant Certified Public
Accountants and Consultants, LLP
Berman & Company, P.A.
Berman, Hopkins, Wright & LaHam, CPA's, L.L.P.
Bernardi & Company, LLC
Bernstein & Pinchuk, LLP
BERRY & STOUT CPAS, LTD.
Berry, Dunn, McNeil & Parker, LLC
BGBC Partners, LLP
Bishop Fleming
BKD, LLP
BKR Peter Chong
BKR Yarel Partners
BKR-Intercom-Audit

Headquarters Office Location

Henderson, NV
Concord, CA
Vienna, VA
Beijing, China
Beijing, China
Haidian District, Beijing, China

Haidian, China
Beijing, China
Beijing, China

Beijing, China
Wilmington, DE
Plant City, FL
Paris, France
Valhalla, NY
Moscow, Russian Federation
Chicago, IL
Hong Kong
Brisbane, Australia
Sydney, Australia
Suffern, NY
New York, NY
Miami, FL
Gouda, Netherlands
Ft. Lauderdale, FL

Miami, FL
Boca Raton, FL
Merritt Island, FL
Farmington, CT
New York, NY
Las Vegas, NV
Portland, ME
Indianapolis, IN
Exeter, United Kingdom
Springfield, MO
Kuala Lumpur, Malaysia
Tel-aviv, Israel
Moscow, Russian Federation

Registrant

Blackman Kallick, LLP
Blair, Bohle & Whitsitt, PLLC.
Blanchfield, Meyer, Kober and Rizzo, LLP
Blick Rothenberg
Block, Plant, Eisner, Fiorito and Belak-Berger, An
accountancy corp
Blue & Co., LLC
Bobbitt, Pittenger & Company, P.A.
Bober, Markey, Fedorovich & Company
Boeckermann, Grafstrom and Mayer, LLC
Bol Accountants B.V.
Bollam, Sheedy, Torani & Co. LLP
Bompani Audit Srl
Bonadio & Co., LLP
Bongiovanni & Associates
Bordman & Winnick, Certified Public Accountants
Borland, Benefield, Crawford & Webster, P.C.
Boucinhas&Campos+Soteconti Auditores Independentes
s/c
Boulay, Heutmaker, Zibell & Co. P.L.L.P.
Bouwhuis, Morrill & Company, LLC
Bove Montero y Asociados, S.L.
Brad A. Kinder, CPA
Brady, Martz & Associates, P.C.
Braver and Company, P.C.
Braverman International, P.C.
Bray, Beck & Koetter, CPA, P.A.

Breard & Associates, Inc., Certified Public Accountants
Brian W. Anson
Briggs & Veselka Co., PC
Briggs, Bunting & Dougherty, LLP
Bright Grahame Murray
Brightman Almagor & Co.
Brimmer, Burek & Keelan LLP
Briscoe, Burke & Grigsby LLP
Brock and Company, CPAs, P.C.
Brock, Schecter & Polakoff, LLP
Brockhouse & Hallum
Brown Armstrong Paulden McCown Starbuck & Keeter

Headquarters Office Location

Chicago, IL
Charlotte, NC
Hauppauge, NY
London, United Kingdom

Encino, CA
Carmel, IN
Sarasota, FL
Akron, OH
Bloomington, MN
Venray, Netherlands
Albany, NY
Milano, Italy
Pittsford, NY
Cornelius, NC
West Bloomfield, MI
Birmingham, AL

Sao Paulo, Brazil
Minneapolis, MN
Layton, UT
Barcelona, Spain
Flower Mound, TX
Grand Forks, ND
Newton, MA
Prescott, AZ
Melbourne, FL

Northridge, CA
Encino, CA
Bellaire, TX
Philadelphia, PA
London, United Kingdom
Tel Aviv, Israel
Tampa, FL
Tulsa, OK
Boulder, CO
Buffalo, NY
Rialto, CA
Bakersfield, CA

Registrant

Brown Smith Wallace, L.L.C.
Brown, Edwards and Company, L.L.P.
Bruner-Cox LLP
BSR & Co.
Buckno Lisicky & Company, P.C.
Budwitz & Meyerjack, P.C.
Buffington & Company, P.C.
Burnham & Schumm, P.C.
Burr, Pilger & Mayer LLP
Burton McCumber & Cortez, L.L.P.
Butts Bainbridge & Weir
Buzzacott LLP
BV o.v.v.e. CVBA Deloitte Bedrijfsrevisor/Reviseurs
d'Entreprises SC s.f.d. SCRL
C. C. Chokshil & CO.
C.L. Manabat & Co.
Cabinet Dauge et Associes
Cabinet Leo Jegard et Associes
Cacciamatta Accountancy Corporation
Caderas Martin SA
CAIPO Y ASOCIADOS SOCIEDAD CIVIL
Calvetti, Ferguson & Wagner, P.C.
CAN ULUSLARARASI BAGIMSIZ DENETIM ve SMMM
A.S.
Candor Taiwan CPAs

Canepa, Kopec y Asociados
Caracansi Ramey & Associates, LLC
Carlin, Charron & Rosen, LLP
Carlton - DFK
Carney, Delplato LLC
Caron & Bletzer PLLC
Carr, Riggs, & Ingram LLC
Carson & Co., LLC
Carter & Balsam, A Professional Corporation
Carter & Company, Certified Public Accountants, LLC
CARTER, BELCOURT & ATKINSON, P.A.
Carver Moquist & O'Connor, LLC.
Cassabon & Associates, LLP
Castaing, Hussey & Lolan, LLC

Headquarters Office Location

St. Louis, MO
Bluefield, WV
Akron, OH
Mumbai, India
Allentown, PA
Farmington, CT
Houston, TX
Salt Lake City, UT
San Francisco, CA
Brownsville, TX
Waitakere City, New Zealand
London, United Kingdom

Diegem, Belgium
Mumbai, India
Makati, Philippines
Paris, France
Fontenay-sous-bois, France
Irvine, CA
Paris, France
Lima, Peru
Houston, TX

Istanbul, Turkey
Taipei, Taiwan
Ciudad Autonoma De Buenos
Aires, Argentina
Danbury, CT
Worcester, MA
Auckland, New Zealand
West Orange, NJ
Kingston, NH
Enterprise, AL
Sewickley, PA
Sherman Oaks, CA
Alpharetta, GA
Lakeland, FL
Bloomington, MN
Fresno, CA
New Iberia, LA

Registrant

Castillo Miranda y Compania, S. C.
Catrakilis & Company CPA's, P.C.
Causey Demgen & Moore, Inc.
CCI CONSEILS
CCIF CPA Limited

CEDERBERG, RILEY, FRANKS AND COMPANY PLLC
Cevdet Suner Denetim ve Yeminli Mali Musavirlik AS
CF & Co., L.L.P.
Chaifetz & Schreiber, CPA, P.C.
Chaikin, Cohen, Rubin & Gilboa
CHAN AND CHAN
CHANDABHOY & JASSOOBHOY
Chang G Park
Chang Lee LLP
Chantrey Vellacott DFK
Chapman Flood Mazars
Chapman, Hext & Co., P.C.
Charles Orbach & Company
Chen and Fan Accountancy Corporation
Chen YongHong
Cherry, Bekaert & Holland, L.L.P.
Child, Van Wagoner & Bradshaw, PLLC
Chilton & Medley, PLC
Chisholm, Bierwolf & Nilson, LLC
Choi, Kim & Park, LLP
CHR. MORTENSEN • REVISIONSFIRMA,
statsautoriseret revisionsinteressent
Christopher J. Trakas, CPA
Christopher, Smith, Leonard , Bristow & Stanell, PA
Chui & Kwok
Cinnamon Jang Willoughby & Company
Citrin Cooperman & Company, LLP
Ciuni & Panichi, Inc.
CJSC E&Y Ukraudit
CJSC The Independent Consulting Group "2K Audit -
Business Consulting"

CK Chartered Accountants
Clancy and Co., P.L.L.C.

Headquarters Office Location

Mexico City, Mexico
Duluth, GA
Denver, CO
Lyon, France
Hong Kong, Hong Kong

Houston, TX
Istanbul, Turkey
Dallas, TX
Port Washington, NY
Tel-Aviv, Israel
Hong Kong
Mumbai, India
San Diego, CA
Vancouver, BC, Canada
London, United Kingdom
Dublin, Ireland
Richardson, TX
Johannesburg, South Africa
El Monte, CA
Beijing, China
Richmond, VA
Kaysville, UT
Louisville, KY
Bountiful, UT
Los Angeles, CA

Copenhagen K, Denmark
Milton, MA
Bradenton, FL
Hong Kong, Hong Kong
Burnaby, BC, Canada
New York, NY
Beachwood, OH
Kyiv, Ukraine

Moscow, Russian Federation

West Bromwich, United Kingdom
Phoenix, AZ

Registrant

Clare, Chapman, Storey & Bowen, LLP
Clark, Schaefer, Hackett & Co.
Clay Thomas, P.C.
CLB Littlejohn Frazer
Clement C. W. Chan & Co.
Clifford R. Benn, CPA
Clifton D Bodiford, C.P.A.
Clifton Gunderson LLP
Clive Owen & Co LLP
Cobitz, VandenBerg & Fennessy
Cohen and Company, Ltd.
Cohen Fund Audit Services, Ltd.
Cohen Greve and Co. CPA, PC
COLABELLA & COMPANY LLP
Cole & Reed, P.C.
Coleman & Williams, LTD.
Coleman Joseph Blitstein & Stuart LLC
Collins Barrow Calgary LLP
COLLINS BARROW EDMONTON LLP
Comiskey & Company, P.C.
Compagnie Fiduciaire Franco-Allemande
Conner & Associates, PC
Connolly, Grady & Cha, P.C.
CONSTANTIN
Constantin Associes
CONSTANTIN REDIVA SRL
Constantin Registeraccountants
Constantin Reviseurs d'Entreprises
CONSTANTIN SUISSE S.A.
Constantin Wirtschaftspruefungsgesellschaft
CONSULTATIVE GROUP - KRESTON INTERNATIONAL
INDEPENDENT MEMBER
Consulaudit SA

CONSULTORES Y AUDITORES DE EMPRESAS LTDA.
Cooper Parry LLP
Cordovano and Honeck LLP
Cornick, Garber & Sandler, LLP
Cornwell Jackson
Cotera y Asociados

Headquarters Office Location

San Francisco, CA
Middletown, OH
Pearland, TX
London, United Kingdom
Hong Kong, Hong Kong
Carson, CA
Columbia, SC
Peoria, IL
Darlington, United Kingdom
Palos Hills, IL
Cleveland, OH
Cleveland, OH
Mineola, NY
Brooklyn, NY
Oklahoma City, OK
Milwaukee, WI
Deerfield, IL
Calgary, AB, Canada
Edmonton, AB, Canada
Denver, CO
Paris, France
Newtown, PA
Philadelphia, PA
London, United Kingdom
Levallois Perret Cedex, France
Milan, Italy
Rotterdam, Netherlands
Brussels, Belgium
Geneva, Switzerland
Frankfurt Am Main, Germany

Cairo, Egypt
Paris, France

Valparaiso, Chile
Derby, United Kingdom
Englewood, CO
New York, NY
Plano, TX
San Jose, Costa Rica

Registrant

Coulter & Justus, P.C.
Cover & Rossiter, P.A.
Cowan, Guntieski & Co., P.A.
CPA GmbH Wirtschaftspruefungsgesellschaft
Craine, Thompson & Jones, P.C.
Creason & Associates, P.L.L.C.
Creedle, Jones and Alga, P.C.
Critchleys
Cross and Robinson, C.P.A.'s, a P.C.
Cross, Fernandez & Riley, LLP
Crosslin, Vaden & Associates, P.C.
Crowe Chizek and Company LLP
Crowe, Chizek and Company LLC
Cummings, Ristau & Associates, P.C.
Curtis Bailey Exelby & Sposito PC
Cuthill & Eddy LLC
Cutrara & Company, Professional Corporation
CWCC CO.LTD.
D&H Group
Dabbs, Hickman, Hill & Cannon, LLP
Dadia & Company, CPAs
Daejoo Accounting Corporation
Daemyung Grant Thornton
Dahlerbruch Accountancy Corporation
Dale Matheson Carr-Hilton Labonte
Daniel Dennis & Company LLP
Dannible & McKee, LLP

Danziger Hochman Partners LLP Chartered Accountants
D'Arcangelo & Co., LLP
Darnall, Sikes, Gardes & Frederick
Daszkal Bolton LLP
Dauby O'Connor & Zaleski, LLC
Dave Banerjee CPA, An Accountancy Corp.
David A. Aronson, CPA, P.A.
David A. Levy, CPA, PC
David Allen Duner
David M K Yeung & Company
Davidson & Company
Davie Kaplan Chapman & Braverman, P.C.

Headquarters Office Location

Knoxville, TN
Wilmington, DE
Toms River, NJ
Nuremberg, Germany
Morristown, TN
Tulsa, OK
South Hill, VA
Oxford, United Kingdom
Tulsa, OK
Orlando, FL
Nashville, TN
South Bend, IN
South Bend, IN
St. Louis, MO
Ann Arbor, MI
Winter Park, FL
South Holland, IL
Hong Kong, Hong Kong
Vancouver, BC, Canada
Statesboro, GA
Rego Park, NY
Seoul, Republic of Korea
Seoul, Republic of Korea
Encino, CA
Vancouver, BC, Canada
Boston, MA
Syracuse, NY

Toronto, ON, Canada
Rome, NY
Lafayette, LA
Boca Raton, FL
Carmel, IN
Encino, CA
North Miami Beach, FL
Brookline, MA
Irvine, CA
Hong Kong, Hong Kong
Vancouver, BC, Canada
Rochester, NY

Registrant

Davis Accounting Group P.C.
Davis, Kinard & Co., P.C.
Davis, Monk & Company
Davis, Sita & Company, P. A.
DE JOYA GRIFFITH & COMPANY, LLC
De la Paz, Costemalle - DFK, S.C.
De Leon & Company, P.A.
De Meo, Young, McGrath, CPA, PA
De Visser Gray Chartered Accountants
DeCoria, Maichel & Teague P.S.
DeJoy, Knauf & Blood, LLP
Del Bosque, Roncal, D'Angelo y Asociados S.C.
Deloitte
Deloitte & Asociados, SROC, S.A.

Deloitte & Associates

Deloitte & Co. S.R.L.
Deloitte & Touche
Deloitte & Touche
Deloitte & Touche
Deloitte & Touche
Deloitte & Touche
Deloitte & Touche
Deloitte & Touche

Deloitte & Touche
Deloitte & Touche AB
Deloitte & Touche Audit Services Sp. z o.o.
Deloitte & Touche Auditors, Accountants and Business
Advisors
Deloitte & Touche GmbH Wirtschaftsprüfungsgesellsc
Deloitte & Touche LLP
Deloitte & Touche LLP
Deloitte & Touche LLP
Deloitte & Touche LTDA
Deloitte & Touche Oy
Deloitte & Touche S.p.A.
Deloitte & Touche Sociedad de Auditores y Consulto
Deloitte & Touche, S.A.

Headquarters Office Location

Cedar City, UT
Abilene, TX
Gainesville, FL
Greenbelt, MD
Henderson, NV
Mexico City, Mexico
Pembroke Pines, FL
Fort Lauderdale, FL
Vancouver, BC, Canada
Spokane, WA
Rochester, NY
Lima, Peru
Auckland.1, New Zealand
Lisbon, Portugal

Neuilly Sur Seine Cedex, France
Ciudad Autonoma De Buenos
Aires, Argentina
Douglas, United Kingdom
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Hamilton, Bermuda
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Singapore, Singapore
St Helier, United Kingdom
Taipei, Taiwan
Woodmead, Johannesburg,
South Africa
Stockholm, Sweden
Warsaw, Poland

Dublin, Ireland
Munich, Germany
London, United Kingdom
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Toronto, ON, Canada
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Zagreb, Croatia
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Ahmedabad, India
Baroda, India
Chennai, India
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Mumbai, India
New Delhi, India
Reykjavik, Iceland
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Ljubljana, Slovenia
Strassen, Luxembourg
Prague 1, Czech Republic
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Sydney, Australia
Tokyo, Japan
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Shanghai, China
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Columbia, SC
Mexico City, Mexico
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DGR Deutsche Genossenschafts-Revision

Wirtschaftsprufungsgesellschaft

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Dugan, Colthart & Zoch, PA

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Duncan, Smith & Stilz, P.S.C.

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Bonn, Germany

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Woburn, MA

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Raleigh, NC

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Markham, ON, Canada

El Monte, CA

Troy, MI

Miami, FL

Hong Kong, Hong Kong

Alexander City, AL

Monmouth Beach, NJ

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Birmingham, AL

Lima, Peru

Kolkata, India

Cairo, Egypt

Stuttgart, Germany

Darmstadt, Germany

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Metamorphosi, Greece
Stockholm, Sweden
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Stuttgart, Germany
Oslo, Norway
Courbevoie, France
Lisbon, Portugal
Bogota, Colombia
Kyiv, Ukraine
Warsaw, Poland
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Jenkintown, PA
Encino, CA
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Coral Gables, FL
Boca Raton, FL
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Lakewood, CO
Peoria, IL
Naucalpan De Juarez, Mexico
Eindhoven, Netherlands
Taipei, Taiwan
New York, NY
Auckland, New Zealand
Central, Hong Kong
Dublin, Ireland
Johannesburg, South Africa
New Delhi, India
Paris, France
Ta' Xbiex, Malta
Zurich, Switzerland
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Haass, Lindow and Campsey, P. C.
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Bogota, D.c., Colombia
Melbourne, Australia
West Perth, Australia

Vienna, Austria
Gent, Belgium
Madrid, Spain

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Westwood, MA
Springfield, NJ
Worcester, MA
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Plymouth, MI
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Guangzhou, China
Viña del Mar, Chile
Santa Monica, CA
Istanbul, Turkey
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Sceaux, France
Houston, TX
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Sheffield, United Kingdom
Ft. Worth, TX
Irvine, CA
Dallas, TX
Rome, Italy
St. Louis, MO
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Chattanooga, TN
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New-delhi, India
Shreveport, LA
Denver, CO
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Memphis, TN
Tulsa, OK
Portland, OR
Melville, NY

Hong Kong, Hong Kong
San Francisco, CA
Hong Kong
Tsimshatsui, Kowloon, Hong Kong
Jackson, MS
New York, NY
Wilmington, DE
Kuala Lumpur, Malaysia
Taichung, Taiwan
Beirut, Lebanon
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Kernutt Stokes Brandt & Co. LLP
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Jakarta, Indonesia
Jakarta, Indonesia
Jakarta, Indonesia
Tokyo, Japan
Indianapolis, IN
Miami, FL
Dallas, TX
New York, NY
San Gabriel, CA
Tokyo, Japan
Luton, United Kingdom
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Glen Allen, VA
Brooklyn, NY
Ashland, KY
Costa Mesa, CA
Ft. Lauderdale, FL
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Minneapolis, MN
Woodland Hills, CA
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Great Neck, NY
Sydney, Australia
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London, United Kingdom
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Sao Paulo, Brazil
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Parsippany, NJ
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Salt Lake City, UT
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Paramus, NJ
Hollywood, FL
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London, United Kingdom
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Atlanta, GA
Walnut, CA
Cranford, NJ
Kuala Lumpur, Malaysia
Prague 1, Czech Republic
Porto Alegre, Brazil
Vancouver, BC, Canada
New York, NY
Bala Cynwyd, PA
Oakland, CA
Tuscaloosa, AL
Westville, South Africa
Miami, FL
Miami, FL
Seattle, WA
New York, NY
Louisville, KY
Charlotte, NC
Edison, NJ
Toronto, ON, Canada
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Boston, MA
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Hackensack, NJ
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Price Waterhouse & Co, Calcutta

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Montreal, QC, Canada
Dallas, TX
Abilene, TX

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Paoli, PA
Petaluma, CA
Ciudad Autonoma De Buenos Aires, Argentina
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Melbourne, Australia
Sydney, Australia
Causeway Bay, Hong Kong
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Singapore, Singapore
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Taipei, Taiwan
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Professional Auditors S.r.l. - Praudit
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PSB Chartered Accountants
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Pue, Chick, Leibowitz & Blezard, LLC
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RABJOHNS LLP
Rachin LLP

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Panama, Panama
La Paz, Bolivia
Bratislava, Slovakia
Warsaw, Poland
Milan, Italy
Hellerup, Denmark
Shanghai, China
Mexico City, Mexico

Lisbon, Portugal
Salt Lake City, UT
Verona, Italy
Wharton, TX
Montreal, QC, Canada

Munich, Germany
Vernon, CT
Makati City, Philippines
New York, NY
Fayetteville, TN
Vienna, Austria
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Randolph Scott & Company CPA's, Inc.
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REDW LLC
Reeves + Neylan LLP
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Regen, Benz & Mackenzie, C.P.A.'S, P.C.
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Reynolds, Bone & Griesbeck PLC
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Ria & Partners SPA
Rich and Bander, LLP
Richard C. Woodbury PC CPA
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Richardson & Company
Richey, May & Co., LLP

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Jacksonville, FL

Irvine, CA

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Novato, CA
Glendale, CA
Chicago, IL
Nashville, TN
Livingston, NJ
Montreal, QC, Canada
McLean, VA
New Philadelphia, OH
Milano, Italy
Albuquerque, NM
Canterbury, United Kingdom
Las Vegas, NV
New York, NY
Tucson, AZ
West Valley City, UT
Saginaw, MI
Milwaukee, WI
New York, NY
San Francisco, CA
Hellerup, Denmark
Zagreb, Croatia
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Rosen Seymour Shapss Martin & Company LLP
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Lubbock, TX
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Austin, TX
Knoxville, TN
Berlin, Germany
San Antonio, TX
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Cincinnati, OH
Porto Alegre, Brazil
Woburn, MA
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Aurora, CO
Encino, CA
New York, NY
New York, NY
Bridgewater, NJ
Tel Aviv, Israel
Orlando, FL
Moscow, Russian Federation
Hauppauge, NY
Long Beach, CA
Rochester, NY
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RSM Niehe Lancee B.V.
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RSM Richter LLP
RSM Robert Teo, Kuan & Co
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RSM SECOVEC
RSM SEGEC
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Asuncion, Paraguay
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Jericho, NY
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Shanghai, China

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San Francisco, CA
Newport Beach, CA
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Huntingdon, United Kingdom
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Auckland, New Zealand
St. Petersburg, FL
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The Sziklay Borresen Group, L.L.C.

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Plano, TX
Fort Lauderdale, FL
Temecula, CA
Makati City, Philippines
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Columbus, MS
New Delhi, India
Hempstead, NY

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Hong Kong, Hong Kong
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Salt Lake City, UT
Laguna Niguel, CA
Atlanta, GA
Hamburg, Germany
San Diego, CA
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Turner, Stone & Company, L.L.P.
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UHY Deutschland AG Wirtschaftsprufungsgesellschaft
UHY DIONG
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Washington, DC
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ULUSAL BAGIMSIZ DENETIM YEMINLI MALI
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VHL Revisionsgesellschaft mbH
Wirtschaftsprüfungsgesellschaft
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Melbourne, Australia
Osborne Park, Australia
Sydney, Australia
Langley, BC, Canada
New York, NY
Dublin, Ireland
Moscow, Russian Federation
Hong Kong, Hong Kong
Madrid, Spain

Istanbul, Turkey
Diamond Bar, CA
Pittsburgh, PA
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Tampa, FL
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Breda, Netherlands
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Charlotte, NC
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Antwerpen, Belgium
Conroe, TX
Los Angeles, CA
Rancho Cucamonga, CA
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Zeifman & Company, LLP
Zhong Cai Accountants Company
Zhong Yi (Hong Kong) C.P.A. Company Limited

Headquarters Office Location

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Batavia, IL
Eatontown, NJ
East Brunswick, NJ
Mobile, AL
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Spokane, WA
Atlanta, GA
Montgomery, AL
Long Beach, CA
Atlanta, GA
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Salt Lake City, UT
Princeton, NJ
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Pascagoula, MS
Rockville Centre, NY
Hong Kong
Hong Kong
Newport Beach, CA
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Beijing, China
Seoul, Republic of Korea
Rego Park, NY
Flushing, NY
Chennai, India
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Arcadia, CA
Moscow, Russian Federation
Moscow, Russian Federation
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Torrance, CA
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Beijing, China
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Registrant

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Zolkwer Gerardo & Zolkwer Mauricio
Zwick & Steinberger, P.L.L.C.

Headquarters Office Location

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Southfield, MI