

	Firm No.	Firm Name	Address	City	State	Zip	Email	Authorization
1	F0471	A D G ACCOUNTING & TAX PLLC	PO BOX 730	CRAB ORCHARD	WV	25827	ANNEDEEG@YAHOO.COM	Yes
2	F0515	A SCOTT ROBERTSON ACCOUNTING SERVICES PLLC	107 C ANNA SQ	FAIRMONT	WV	26554	SROBERTSON@MA.RR.COM	No
3	F0396	ABRAHAM & COMPANY PLLC	400 MORTON AVE	MOUNDSVILLE	WV	26041-1617	MARC.ABRAHAM@ABRAHAMCOMPANYPLLC.COM	No
4	F00684	Adkins & Reynolds, CPAs, PLLC	3135 16th Street Road, Suite 21	Huntington	WV	25701	chris@arcpas.com	Yes
5	F0118	ADKINS & YOUNG PLLC	820 BROAD ST	SUMMERSVILLE	WV	26651-0046	ADKINS.YOUNG@FRONTIER.COM	Yes
6	F0369	AHMAD ASSOCIATES LTD PC	8230 OLD COURTHOUSE RD STE 210	VIENNA	VA	22182	SAHMAD@AALCPAS.COM	Yes
7	F0077	AKERS & ASSOCIATES AC	608 JOHNSTOWN RD	BECKLEY	WV	25801	MAKERSCPA@SUDDENLINKMAIL.COM	No
8	F0035	ALBRIGHT CRUMBACKER MOUL & ITELL AC	212 LUTZ AVE	MARTINSBURG	WV	25404	PBOTHELL@ALBRIGHTCPA.COM	Yes
9	F0608	ALEXANDER BUSINESS CONSULTING SERVICES AC	108 N MAIN ST	PETERSBURG	WV	26847	DONNAALEXANDER@MSN.COM	No
10	F0026	ALLISON & ALLISON CPAS AC	4986 W WASHINGTON ST	CROSS LANES	WV	25313-2016	MARKALLISON@ALLISONCPA.COM	No
11	F0198	ALMICH & ASSOCIATES	26463 RANCHO PKWY S	LAKE FOREST	CA	92630-8326	ANA@ALMICHCPA.COM	Yes
12	F0151	ANDERSON & LAWLESS CPAS	PO BOX 1537	BLUEFIELD	WV	24701-1537	mless@frontiernet.net	No
13	F0007	ANDREA S POLING AC	365 S MAIN ST PO BOX 400	PHILIPPI	WV	26416-0400	ASPOLING@HOTMAIL.COM	No
14	F0569	ANDREW PIERI CPA PC	86-119 MARENGO ST	HOLLISWOOD	NY	11423	ANDREW@PIERICPA.COM	Yes
15	F0496	ANGELL TAX & ACCOUNTING AC	224 WALNUT ST	RAVENSWOOD	WV	26164	WVTAXBOOK@ZOOMNET.NET	No
16	F0137	ANTHONY & ASSOCIATES	1144 MARKET ST STE 204	WHEELING	WV	26003-2941	LISA@ANTHONYANDASSOCIATESCPA.COM	Yes
17	F0578	APRIO LLP	FIVE CONCOURSE PKWY STE 1000	ATLANTA	GA	30328	lyn.williams@aprio.com	Yes
18	F0336	ARMANINO LLP	12657 ALCOSTA BLVD STE 500	SAN RAMON	CA	94583-4427	LEGAL@AMLLP.COM	Yes
19	F0560	ARNETT CARBIS TOOTHMAN LLP	101 WASHINGTON ST E PO BOX 2629	CHARLESTON	WV	25301-2629	david.hill@actcpas.com	Yes
20	F0555	ARONSON LLC	111 ROCKVILLE PIKE, STE 600	ROCKVILLE	MD	20850	bjayne@aronsonllc.com	Yes
21	F0534	ASTORG & JONES AC	501 AVERY ST STE 9000	PARKERSBURG	WV	26101	JJONES@JONESCOONLINE.COM	No
22	F0074	AUSTIN & ASSOCIATES AC	1556 KANAWHA BLVD E	CHARLESTON	WV	25311-2413	FRANKAUSTIN@AUSTINCPAAC.COM	Yes
23	F0327	AUTREY & TOLER AC	105 HOWARD AVE	MULLENS	WV	25882-1418	BOB@AUTREYTOLER.COM	Yes
24	F0330	BADGLEY & CHRIST AC	813 HIGHLAND AVE	WILLIAMSTOWN	WV	26187-1619	RON@BADGLEYANDCHRISTCPA.COM	Yes
25	F0021	BAGBY JOHNSON & ASSOCIATES AC	PO BOX 2826	HUNTINGTON	WV	25727-2826	JOHNSONR@BAGBY-JOHNSON.COM	Yes
26	F0463	BAKER TILLY US, LLP	205 N MICHIGAN AVE	CHICAGO	IL	60601-5927	TERESA.JANUSZ@BAKERTILLY.COM	Yes
27	F00701	Barfield and Kinead LLC	3973 Atlanta Hwy Suite 800 PO BOX 3350	Loganville	GA	30052	jkinead@bkcpallc.com	Yes
28	F0269	BDO USA LLP	5300 Patterson Ave SE STE 100	GRAND RAPIDS	MI	49512	JJAMES@BDO.COM	Yes
29	F0221	BEACHY AREHART PLLC	209 N HIGH ST	HARRISONBURG	VA	22802-3801	rsb@beachyarehart.com	Yes
30	F0377	BENNETT & DOBBINS PLLC	317 CLEVELAND AVE	FAIRMONT	WV	26554-1604	ZACK@BDCPAS.NET	Yes
31	F0431	BERNARD ROBINSON & CO LLP	1501 HIGHWOODS BLVD STE 300	GREENSBORO	NC	27410	GCOLVIN@BRCCPA.COM	Yes
32	F00676	DUNN MCNEIL & PARKER PLLC	2211 CONGRESS STREET	Portland	ME	04102	bgrindle@berrydunn.com	Yes
33	F0252	BHM CPA Group Inc.	PO BOX 687	PIKETON	OH	45661-0687	BALESTRA@BHSCPAS.COM	Yes
34	F0274	BKD LLP	910 E ST LOUIS ST STE 400	SPRINGFIELD	MO	65806	BBUEHLER@BKD.COM	Yes
35	F00662	BKHM, PA	1560 Orange Avenue, Suite 600	Winter Park	FL	32789	bkhm@bkhmcpa.com	Yes
36	F00689	BLAIR & COMPANY	PO BOX 1991	CHARLESTON	WV	25327	jblair@blaircpas.com	Yes
37	F0001	BLAKE & BOONE AC	PO BOX 187	LEWISBURG	WV	24901-0187	FBOONE@BCACCPAS.COM	Yes
38	F0575	BLUE & CO., LLC	9200 Worthington Road, Suite 200	Westerville	OH	43082	abaker@blueandco.com	Yes
39	F00627	BOYER & RITTER LLC	211 HOUSE AVENUE	CAMP HILL	PA	17011	kwalters@cpabr.com	Yes
40	F0402	BRADLEY THOMAS & MATTHEW CLOSE CPAS PLLC	1680 VALLEY RD PO BOX 636	BERKELEY SPRINGS	WV	25411	BRADC@CLOSECPA.COM	Yes
41	F0054	BREESE & ASSOCIATES AC	PO BOX 8064	SO CHARLESTON	WV	25303-0064	jeff@bresecpa.com	No
42	F0542	BRENDA HUNT CPA PLLC	447 CALL ROAD SUITE 106	CHARLESTON	WV	25312	bhunt26330@hotmail.com	No
43	F0057	BRENDA S BOTIZAN CPA AC	PO BOX 400	NEW MARTINSVILLE	WV	26155-0400	BOTIZAN_BRENDA@SUDDENLINKMAIL.COM	No
44	F0399	BRENDA S PAULEY CPA AC	128 JUNEBUG WAY	ELKVIEW	WV	25071	BRENDA.PAULEY@HAYFLICH.COM	No
45	F0020	BROOKS COTTLE CPA PC	502 Brookside Dr.	Grapevine	TX	76051-3054	bcottle@brookscottlecpa.com	Yes
46	F00655	BROTSKY CPA AC	42 Long Meadow Drive	Scott Depot	WV	25560	matt@brotskycpa.com	No
47	F0157	BROWN EDWARDS & CO LLP	707 Virginia Street, East STE 300	charleston	WV	25304	vellis@becpas.com	Yes

48	F0570	BROWN SMITH WALLACE LLP	6 CITY PLACE DR STE 900	ST LOUIS	MO	63141	tjerry@bswllc.com	Yes
49	F00682	Bruce H Elliott CPA PLLC	PO Box 639	Berkeley Springs	WV	25411-0639	Bruce.Elliott@cpa.com	No
50	F0544	BUCKLER MCKENNEY & NADZADI PC	116 FOX PLAN RD	MONROEVILLE	PA	15146	mitch@bmn-cpa.com	Yes
51	F0355	BUFFAMANTE WHIPPLE BUTTAFARO PC	130 S UNION ST STE 200	OLEAN	NY	14760	REJ@BWBPCA.COM	Yes
52	F0600	C ZACHARY MEYERS PLLC	170 Hyde Park Road	Winfield	WV	25213	CZMCPACVA@CZMEYERS.COM	No
53	F0417	CANDICE A HAWLEY CPA PLLC	PO BOX 4537	CHARLESTON	WV	25364	CHAWLEY@CANDICEHAWLEY.COM	No
54	F00657	Capin Crouse, LLP	345 Massachusetts Ave STE 300	Indianapolis	IN	46204	cpeandlicensing@capincrouse.com	Yes
55	F0582	CARON & BLETZER PLLC	1 Library Lane PO BOX 668	KINGSTON	NH	03848	Dkimball@CARONBLETZER.COM	Yes
56	F0123	CARTE & ASSOCIATES PLLC	3437 TEAYS VALLEY RD	HURRICANE	WV	25526-9279	DCARTE@CARTEWARWICK.COM	No
57	F0491	CARTE HALL & ASSOCIATES AC	PO BOX 827	ELKINS	WV	26241	MAIL@CARTEHALLCPAS.COM	Yes
58	F0610	CARTER & COMPANY CPA LLC	243 HARBOR BLVD STE 201	DESTIN	FL	32541	michelle@cartercpa.net	Yes
59	F00623	Caudill & Associates CPA PLLC	3070 Lake Crest Cir - Box 267	LEXINGTON	KY	40513	gscaudill@cgacpas.com	Yes
60	F0410	CAVA & BANKO PLLC	117 E MAIN ST	BRIDGEPORT	WV	26330	ABANKO@CAVABANKOCPA.COM	Yes
61	F00674	CHANG & COMPANY	4360 Chamblee Dunwoody Rd Suite 206	Atlanta	GA	30341	spencerga@gmail.com	Yes
62	F0559	CHARLES L. STRAUSBAUGH CPA PC	45 WALNUT ST	WAYNESBORO	PA	17268	SPRICE@CLSCPAPC.COM	Yes
63	F0374	CHERRY BEKAERT LLP	200 S 10TH ST STE 900	RICHMOND	VA	23219	ATARKER@CBH.COM	Yes
64	F00658	CHILDERS ACCOUNTING PLLC	109 LAFAYETTE ST	SAINT MARYS	WV	26170	kristin@childers-cpa.com	Yes
65	F0484	CHRIS R PETTIGREW AC	1914 HUBER RD	CHARLESTON	WV	25314	crpettigrewcpa@yahoo.com	No
66	F0510	CHRISTOPHER J PASSERO CPA & ASSOCIATES AC	3979 Teays Valley Rd.	Hurricane	WV	25526	CPASSERO@PASSEROADAMS.COM	No
67	F0401	CHRISTY TRIBBLE CPA AC	122 BTHIRD STREET	ELKINS	WV	26241	CTRIBBLECPA@GMAIL.COM	No
68	F00621	Citrin Cooperman & Company LLP	529 Fifth Avenue	New York City	NY	10017	bstofflet@citrincooperman.com	Yes
69	F0522	CLARK SCHAEFER HACKETT	10100 INNOVATION DR STE 400	MIAMISBURG	OH	45342	JHAUBROCK@CSHCO.COM	Yes
70	F0347	CLIFTONLARSONALLEN LLP	220 S 6TH ST STE 300	MINNEAPOLIS	MN	55402	elizabeth.spencer@claconnect.com	Yes
71	F0572	COHEN & COMPANY LTD	1350 EUCLID AVE STE 800	CLEVELAND	OH	44115	bridget.ling@COHENCPA.COM	Yes
72	F0506	COHNREZNICK LLP	14 Sylvan Way	Parsippany	NJ	07054	peggy.kruse@COHNREZNICK.COM	Yes
73	F0110	COKELEY & ASSOCIATES PLLC	PO BOX 240	HARRISVILLE	WV	26362-0240	ED@COKELEYCPAS.COM	Yes
74	F0428	COLE & ASSOCIATES CPAs LLC	2118 ROSALIND AVE SW	ROANOKE	VA	24014-1718	CLARKC@COLECPAS.COM	Yes
75	F0125	CONLEY CPA GROUP PLLC	2857 WHITE HALL BLVD	FAIRMONT	WV	26554	KGREENE@CONLEYCPAGROUP.COM	Yes
76	F0341	COOPER & ASSOCIATES AC	55 CHASE DR	HURRICANE	WV	25526-8937	jeremy@COOPERASSOCIATESWV.COM	Yes
77	F0145	COSTANZO & ASSOCIATES PLLC	1341 NATIONAL RD PO BOX 2050	WHEELING	WV	26003-0251	mcostanzo@costanzocpas.com	Yes
78	F0535	COXHOLLIDAYOUNG PLLC	101 N Spring Street, Suite 200	Martinsburg	WV	25401	cyoung@chycpa.com	Yes
79	F0421	CROWE LLP	320 E JEFFERSON BLVD	SOUTH BEND	IN	46624	PAM.LOWEEN@CROWE.COM	Yes
80	F0472	CUNNINGHAM & ASSOCIATES CPAS AC	823 CAROLINA AVE STE 1	CHESTER	WV	26034	ANNE@C-P-A.COM	Yes
81	F0037	CUNNINGHAM POWELL ALEXANDER AC	1544 MILEGROUND RD	MORGANTOWN	WV	26505-3749	JIM@CPAWV.COM	No
82	F0127	D SHAWN WHEELER CPA PLLC	1638 COONSKIN DR	CHARLESTON	WV	25311-1024	N200LV@GMAIL.COM	No
83	F0167	D'ANNIBALLE & COMPANY INC	2720 SUNSET BLVD	STEBENVILLE	OH	43952-1155	DAVE@DANNIBALLECPAS.COM	Yes
84	F0398	DARNELL & COMPANY AC	59 RULAND RD STE F	KEARNEYSVILLE	WV	25430	DDARNELL@DARNELLCO.COM	No
85	F0460	DAUBY OCONNOR & ZALESKI LLC	501 CONGRESSIONAL BLVD STE 300	CARMEL	IN	46032	GWASIAK@DOZ.NET	Yes
86	F00699	DAVE V. JOHN, LLC	4788 WEST COMMERCIAL BLVD	FORT LAUDERDALE	FL	33319	dave@davejohncpa.com	Yes
87	F0006	DAVID M GANTZER CPA AC	111 PARK VIEW LANE STE 103	WHEELING	WV	26003-3406	DAVE@GANTZERCPA.COM	No
88	F0243	DEARIEN & COMPANY AC	405 CAPITOL ST STE 605	CHARLESTON	WV	25301-1778	SDEARIEN@DEARIENANDCO.COM	Yes
89	F0354	DECKER & COMPANY PLLC	64 WARM SPRINGS AVE	MARTINSBURG	WV	25404	DDECKER@DECKERANDCOMPANY.COM	Yes
90	F0211	DELOITTE & TOUCHE LLP	4022 SELLS DR	HERMITAGE	TN	37076-2903	mmoran@deloitte.com	Yes
91	F0594	DENESEUS & ASSOCIATES PLLC	175 PIPPIN DR	MARTINSBURG	WV	25403	<a href="mailto:cpabsd@comcast.net">cpabsd@comcast.net</a>	No
92	F00628	DENISE C DAMPIER CPA PLLC	201 NORTH MCDOWELL STREET PO BOX 30633	CHARLOTTE	NC	28230	dcdampier@gmail.com	Yes
93	F0002	DENNIS M BRUMFIELD CPA AC	3301 JACKSON AVE	PT PLEASANT	WV	25550-1826	BRUM@SUDDENLINKMAIL.COM	Yes
94	F0117	DIAMOND LEFTWICH & CO PLLC	422 10TH ST PO BOX 527	HUNTINGTON	WV	25710-0527	JESSELEFTWICHCPA@WVDSL.NET	Yes
95	F0592	DIMIT ACCOUNTING CORPORATION	729 29th Street	Parkersburg	WV	26101	dimitcpa@gmail.com	Yes

96	F0473	DIXON HUGHES GOODMAN LLP	PO BOX 1747	CHARLESTON	WV	25326-1747	SONDRA.SETSER@DHG.COM	Yes
97	F0617	DOOLEY & VICARS CPAS LLP	21 S SHEPPARD ST	RICHMOND	VA	23221	mike@dvcpas.com	Yes
98	F0537	DOPSON & ASSOCIATES PLLC	217 W BURKE ST	MARTINSBURG	WV	25401	STEVE@DOPSONCPA.COM	No
99	F0447	DORINDA KISNER CPA PLLC	1003 E STATE AVE	TERRA ALTA	WV	26764	DORINDA@KISNERCPA.COM	Yes
100	F00629	TAX	140 Stonewall Rd	Fairmont	WV	26554	daniel.jaggie@gmail.com	No
101	F0573	E G CONLEY PC	ONE FORESTWOOD DR STE 201	PITTSBURGH	PA	15237	GNEMTUDA@EGCONLEY.COM	Yes
102	F0500	EDWARD D GOMPERS & COMPANY AC	2001 MAIN ST STE 401	WHEELING	WV	26003	TED@GOMPERSCO.COM	Yes
103	F0403	EIDE BAILLY LLP	4310 17TH AVE S	FARGO	ND	58108-2545	eburnett@eidebailly.com	Yes
104	F0365	ELLIOTT DAVIS LLC	355 South Main Street Ste 500	GREENVILLE	SC	29601	Lorraine.Lee@ELLIOTTDAVIS.COM	Yes
105	F0121	ELLIS & ELLIS PLLC	500 VIRGINIA ST E STE 1000	CHARLESTON	WV	25301-2716	MICHELLE@ELLISCPA.COM	Yes
106	F0379	ERIC J AYERSMAN CPA AC	339 3RD AVE	SO CHARLESTON	WV	25303	EAYERSMANCPA@SUDDENLINK.NET	No
107	F0153	ERNST & YOUNG LLP	500 VIRGINIA ST E STE 900	CHARLESTON	WV	25301-2125	eyusregistrations@ey.com	Yes
108	F0059	FELTON CPA AC	1144 MARKET ST STE 600	WHEELING	WV	26003-2941	PFELTON@FELTONCPA.COM	Yes
109	F0596	FERRARI & ASSOCIATES PLLC	616 Schubert PI	Morgantown	WV	26505	nick@ferraricpas.com	Yes
110	F0563	FIKE CONNER AND ASSOCIATES PA	546 NATIONAL HIGHWAY	CUMBERLAND	MD	21502	FIKECONNER@ATLANTICBB.NET	Yes
111	F0507	FIRLEY MORAN FREER & EASSA CPA PC	125 East Jefferson St Ste 920	Syracuse	NY	13202	CZELLAR@FMFECPA.COM	Yes
112	F0574	FIZER AND ASSOCIATES PLLC	10 STONY POINT RD	CHARLESTON	WV	25314	FIZERAN@SUDDENLINK.NET	Yes
113	F00656	FOGLE ACCOUNTING & CONSULTING PLLC	PO Box 1339	Shepherdstown	WV	25443	dana@fogle.cpa	No
114	F0556	FRANK N HESTAND CPA PSC	261 REGENCY CIRCLE STE 1	LEXINGTON	KY	40503	FRANK@FNHCPA.COM	Yes
115	F00634	FRED C. HESS CPA PLLC	PO BOX 8593	CHARLESTON	WV	25303	f.hess.cpa@gmail.com	Yes
116	F0487	FREED MAXICK CPAS PC	424 MAIN ST STE 800	BUFFALO	NY	14202	JOSEPH.VOLPE@FREEDMAXICK.COM	Yes
117	F0528	FULL & HUPP CPAs AC	534 4th Street	Marietta	WV	45750	dougfullcpa@gmail.com	Yes
118	F00650	Gates Tax Service AC	15 Roving Dr	Martinsburg	WV	25403	gatestax@yahoo.com	No
119	F0214	GBQ PARTNERS LLC	230 WEST ST STE 700	COLUMBUS	OH	43215	TPOWERS@GBQ.COM	Yes
120	F00681	Gettry Marcus CPA PC	88 Froehlich Farm Blvd	Woodbury	NY	11797	pbella@gettrymarcus.com	Yes
121	F0514	GIANOLA HARMON & ASSOC PLLC	93 MACCORKLE AVE SW	SO CHARLESTON	WV	25303	STEVENHARMONCPA@GMAIL.COM	Yes
122	F00696	GIVEN ACCOUNTING CORPORATION	463 Given Lane Strange Creek	Strange Creek	WV	25063	dan.given@givencpas.com	No
123	F0288	GLEN WALKER CPA	PO BOX 1646	MORGANTOWN	WV	26507	cpaforensic@frontier.com	No
124	F0104	GLESSNER & ASSOCIATES PLLC	2084 NATIONAL RD	WHEELING	WV	26003-5229	Steve@GLESSNERCPA.COM	Yes
125	F0257	GOFF BACKA ALFERA & COMPANY LLC	3325 SAW MILL RUN BLVD STE 200	PITTSBURGH	PA	15227-2736	RJMCKOWN@GBACO.COM	Yes
126	F0297	GOLDKLANG GROUP CPAs PC	1801 ROBERT FULTON DR STE 200	RESTON	VA	20191-4347	LMONAHAN@GGROUPCPAS.COM	Yes
127	F0126	GOMPERS LOHRI & ASSOCIATES PLLC	117 EDGINGTON LANE	WHEELING	WV	26003-1534	CHRIS@GOMPERSCPA.COM	Yes
128	F0253	GRANT THORNTON LLP	12 Federal Street Suite 200	Pittsburgh	PA	15212	brenna.freudenthal@us.gt.com	Yes
129	F00691	Gray Callison and Jones CPA PC	3813 Forreestgate Drive	Winston-Salem	NC	27103	bcochran@graycallison.com	Yes
130	F00631	GRAY GRIFFITH & MAYS - MORGANTOWN PLLC	707 Virginia Street East	Charleston	WV	25301	ryan@ggmcpa.net	Yes
131	F0003	GRAY GRIFFITH & MAYS AC	707 VIRGINIA ST E STE 400	CHARLESTON	WV	25301-2724	GGM@GGMCPA.NET	Yes
132	F0429	GRIFFITH & ASSOCIATES PLLC	950 LITTLE COAL RIVER RD	ALUM CREEK	WV	25003	Michael@Griffith.CPA	Yes
133	F0565	GROSSMAN YANAK & FORD LLP	401 Liberty Avenue STE 1800	PITTSBURGH	PA	15222	LUBIC@GYF.COM	Yes
134	F00626	HARPER RAINS KNIGHT & COMPANY PA	1052 HIGHLAND COLONY PRKWY STE 100	RIDGELAND	MS	39157	tbaldi@hrkcpa.com	Yes
135	F0062	HARRIS HARDIN & COMPANY AC	404 9TH ST STE 201	HUNTINGTON	WV	25701-1401	WHARRIS@HARRISHARDIN.NET	Yes
136	F0245	HARTLEY & STRAUB PLLC	522 7TH ST	MOUNDSVILLE	WV	26041-2127	CI7576@YAHOO.COM	Yes
137	F0299	HAYFLICH CPAS PLLC	300 8TH ST 3RD FL	HUNTINGTON	WV	25701-9391	Ashli.Dyer@hayflich.com	Yes
138	F0084	HELEN MARCUM CPA AC	340 TANGO RD	YAWKEY	WV	25573	HMMACC@HUGHES.NET	No
139	F0494	HENDERSON & PILLETERI LLC	200 CHASE PARK S STE 220	BIRMINGHAM	AL	35244	CJONES@HENDERSONCPA.COM	Yes
140	F0480	HENDERSON TAX SERVICE PLLC	1228 Country Club Road	Fairmont	WV	26554	MIKE@HENDERSONCG.COM	No
141	F0553	HENRY H JONES CPA PLLC	3511 E CUMBERLAND RD	BLUEFIELD	WV	24701	HENRY@HHJONESCPA.COM	Yes
142	F0548	HERBEIN & COMPANY INC	2763 Century Blvd	Reading	PA	19610	japollet@herbein.com	Yes
143	F0019	HERMAN & CORMANY CPAS AC	8 CAPITOL ST STE 600	CHARLESTON	WV	25301	VCC@HCCPAWV.COM	Yes

144	F0070	HERMAN J PRICE CPA AC	195 GREENBAG RD	MORGANTOWN	WV	26501-7157	HERMAN@HPRICECPA.COM	Yes
145	F0096	HESS STEWART & CAMPBELL PLLC	PO BOX 1060	HUNTINGTON	WV	25713-1060	RCAMP@HSC-CPA.COM	Yes
146	F0436	HILDEBRAND LIMPARI & ASSOCIATES CPAS PC	7101 GUILFORD DR STE 200	FREDERICK	MD	21704	Shane@HLACPA.COM	Yes
147	F0222	HILL BARTH & KING LLC	6603 SUMMIT DR	CANFIELD	OH	44406	PWILSON@HBKCPA.COM	Yes
148	F0588	HOWARD J MANN CPA AC	1126 W KING ST	MARTINSBURG	WV	25401	HMANNCPA@AOL.COM	No
149	F0149	HUBER MICHAELS AC	111 JOSIE DR	KEYSER	WV	26726-9460	EHUBER@HMCPPA.COM	Yes
150	F00703	Hughes Pittman & Gupton, LLP	1500 Sunday Drive STE 300	Raleigh	NC	27607	ljoyce@hpg.com	Yes
151	F0464	IRA MARC MILLER & CO PA	7 CHURCH LANE STE 13	BALTIMORE	MD	21208	IRAMILLERCPA@GMAIL.COM	Yes
152	F0008	J C KUNKLE & ASSOCIATES AC	164 LINA LANE	MARTINSBURG	WV	25405-5227	JCKUNKLE@JCKUNKLEASSOCIATES.COM	Yes
153	F0489	J P RAHAL & ASSOCIATES AC	920 Ragland Road	BECKLEY	WV	25801-9732	jprahal@lynchco.com	Yes
154	F0419	J SCOTT MAZUR CPA	432 GREEN ST	SEWICKLEY	PA	15143	JSMCPA@CITY-NET.COM	Yes
155	F00686	J. DAVIS, CPA - ACCOUNTING CORPORATION	127 Kramer Drive	Clarksburg	WV	26301	jdaviscpa@comcast.net	Yes
156	F0307	JACKSON THORNTON & CO PC	PO BOX 96	MONTGOMERY	AL	36101-0096	SELINA.CLARK@JACKSONTHORNTON.COM	Yes
157	F0539	JAMES M TAYLOR CPA PLLC	147 STONE CHURCH RD	WHEELING	WV	26003	J_TAYLOR3@YAHOO.COM	No
158	F00680	James Moore & Co., P.L.	5931 NW 1st PL	Gainesville	FL	32607	samantha.roberts@jmco.com	Yes
159	F0580	JASON G JENKINS CPA PLLC	15 UNION STREET PO BOX 156	BRUCETON	WV	26525	JJENKINS@CPA.COM	Yes
160	F0367	JEFFERY S HOLLIFIELD CPA PLLC	106 PARK AVE PO BOX 5424	PRINCETON	WV	24740	JHOLLIFIELD@HOLLIFIELDCPA.COM	Yes
161	F0065	JESSIE & JESSIE AC	105 W 2ND AVE PO BOX 1437	WILLIAMSON	WV	25661-1437	JJCPA@SUDDENLINK.NET	Yes
162	F0332	JOETTA McCALLISTER CPA AC	PO BOX 44	ALUM CRK	WV	25003-0044	JOETTA@MCCALLISTERKUHN.COM	No
163	F0061	JOHN D BLAIR, JR, A.C.	PO BOX 1991	CHARLESTON	WV	25327-1991	JBLAIR@BLAIRCAS.COM	No
164	F0024	JOHN E LAW CPA AC	PO BOX 389	WESTON	WV	26452-0389	jlaw@johnlawcpa.com	Yes
165	F0071	JOHN EMPSON AC	22 CAPITOL ST	CHARLESTON	WV	25301-2824	JOHN@EMPSONCPA.NET	Yes
166	F00704	John T. Lane and Associates LLC	219 Young Lane STE 2	Mount Sterling	KY	40353	Joel@TheLaneCPA.com	Yes
167	F0541	JOHNSON LAMBERT LLP	4242 SIX FORKS RD STE 1500	RALEIGH	NC	27609-6084	LICENSES@JOHNSONLAMBERT.COM	Yes
168	F00671	K.T. Bright CPA Accounting & Tax Services, AC	300 South Randolph Avenue	Elkins	WV	26241	katie@bright-cpa.com	No
169	F0312	KATHERINE L FOLEY CPA AC INC	PO BOX 439	MARTINSBURG	WV	25402	KATHY@KFOLEYCPA.COM	No
170	F0263	KATHLEEN R LOVETT CPA AC	77 COMFORT DR PO BOX 642	REEDSVILLE	WV	26547-0642	BILLIE@BILLIECPA.COM	Yes
171	F00651	KATZ SAPPER & MILLER LLP	800 E 96th St Suite 500	Indianapolis	IN	46240	dnickler@ksmcpa.com	Yes
172	F0352	KELLEY GALLOWAY SMITH GOOLSBY PSC	PO BOX 990	ASHLAND	KY	41105-0990	GGRIFFITH@KSGSGCPA.COM	Yes
173	F0040	KELLIE RAE WRIGHT CPA AC	PO BOX 1982	HUNTINGTON	WV	25720-1982	kwright@twpcpa.com	No
174	F00620	KESSEL CPA AND ASSOCIATES PLLC	7570 US Highway 220 S Suite 2	Moorefield	WV	26836	laurakessel@yahoo.com	No
175	F0467	KILMER & ASSOCIATES CPA PC	120 S STEWART ST	WINCHESTER	VA	22601	MKILMER@KILMERCPA.COM	Yes
176	F0586	KIMY SEXTON CPA PLLC	321 THOMAS JEFFERSON DR	PRINCETON	WV	24740	hoangai@gmail.com	No
177	F00652	KIRKPATRICKPRICE INC	4235 Hillboro Pike Ste 300	Nashville	TN	37215-3344	joseph@kirpatrickprice.com	Yes
178	F0564	KORESKI & ESTEP PLLC	300 STAR AVE STE 314	PARKERSBURG	WV	26101	MKORESKI@KORESКИESTEP.COM	Yes
179	F0095	KOZICKI HUGHES TICKERHOOF PLLC	32 20TH ST STE 300	WHEELING	WV	26003-3746	nhughes@khtcpas.com	Yes
180	F0233	KPMG LLP	530 CHESTNUT RIDGE RD	MONTVALE	NJ	07645	US-ECLICENSING@KPMG.COM	Yes
181	F0388	KRAFT CPAS PLLC	555 GREAT CIRCLE RD STE 200	NASHVILLE	TN	37228-1310	MBOWMAN@KRAFTCPAS.COM	Yes
182	F0585	KRISTINA BERON CPA PLLC	10 Foodland Plaza	Glenville	WV	26351	kberoncpa@gmail.com	No
183	F0540	L M HENDERSON & COMPANY LLP	450 E 96TH ST STE 200	INDIANAPOLIS	IN	46240	JIMC@LMHCPA.COM	Yes
184	F0189	LALLY & CO LLC	5700 CORPORATE DR STE 800	PITTSBURGH	PA	15237-5851	dabutignol@lallycpas.com	Yes
185	F0106	LAMBRIGHT & GUTTA PLLC	1199 VAN VOORHIS RD STE 6	MORGANTOWN	WV	26505-3495	KGUTTACPA@LAMBRIGHTANDGUTTA.COM	No
186	F0015	LANDERS & LANDERS AC	1116 5TH AVE	HUNTINGTON	WV	25701-2205	RENEE@LANDERSANDLANDERS.COM	Yes
187	F0048	LAWRENCE J ICKES CPA AC	PO BOX 886	LEWISBURG	WV	24901-0886	ICKESCPA@SUDDENLINKMAIL.COM	No
188	F0482	LEWIS & ASSOCIATES AC	5972 US RTE 60 E POBOX 565	BARBOURSVILLE	WV	25504	TREY@LEWISANDASSOCIATESCPAS.COM	No
189	F0247	LILLIE & COMPANY LLC	PO BOX 570	SUNBURY	OH	43074-0570	STEVELILLIE@LILLIECPA.COM	Yes
190	F00698	Lilling & Company LLP	2 Seaview Boulevard STE 200	PORT WASHINGTON	NY	11050	sheller@lillingcpa.com	Yes
191	F00661	LISA D JENNINGS CPA PLLC	PO BOX 819	ATHENS	WV	24712	lisa.jennings75@yahoo.com	No

192	F0103	LIVELY & ASSOCIATES PLLC	1460 E MAIN ST	PRINCETON	WV	24740-3068	JPERRY@LIVELYCPA.COM	Yes
193	F00665	LONGERBEAM TAX & ACCOUNTING SERVICES AC	115 N Marshall St	Ranson	WV	25438	longerbeamtax@gmail.com	No
194	F0604	LORIE SMITH MEADOWS PLLC	PO Box 608	Eleanor	WV	25070	lsmithmeadows@aol.com	Yes
195	F0524	LOUIS PLUNG & COMPANY LLP	420 FT DUQUESNE BLVD STE 1900	PITTSBURGH	PA	15222-1475	rjzovko@louisplung.com	Yes
196	F0536	LOWE & ASSOCIATES PLLC	1156 S MAIN ST	MILTON	WV	25541	RLOWE@LOWECPAS.COM	Yes
197	F00646	LUMEN CPA, INC	10091 BRECKSVILLE RD STE C	BRECKSVILLE	OH	44141	marty@lumencpa.com	Yes
198	F0242	LYNCH & COMPANY AC	201 SUNSET DRIVE	BECKLEY	WV	25801-2825	FHLynch@Lynch.Company	No
199	F00697	Mac Lichterman CPA	6372 Dupont Rd.	Washington	WV	26181	maclichtermancpa@gmail.com	No
200	F00618	MACIAS GINI & O'CONNELL LLP	2029 CENTURY PARK E STE 1500	LOS ANGELES	CA	90067	qualitycontrol@mgocpa.com	Yes
201	F0591	MAHER DUESSEL	503 MARTINDALE ST STE 600	PITTSBURGH	PA	15212	svernier@md-cpas.com	Yes
202	F0305	MALCOLM JOHNSON COMPANY PA	PO BOX 530848	DEBARY	FL	32753-0848	msjohnson@MALCOLMJOHNSONCOMPANY.COM	Yes
203	F0088	MALONEY & ASSOCIATES PLLC	316 E MAIN ST PO BOX 520	KINGWOOD	WV	26537-0520	PAM@MALONEYANDASSOCIATES.COM	Yes
204	F0444	MALONEY & NOVOTNY LLC	1111 SUPERIOR AVE STE 700	CLEVELAND	OH	44114	AWADDLE@MALONEYNOVOTNY.COM	Yes
205	F0581	MARCUM LLP	730 3rd Avenue, 11th Floor	New York	NY	10017	LICENSING@MARCUMLLP.COM	Yes
206	F00654	MARK GREEN CPA AC	31 Hovatter Drive	Inwood	WV	25428	MarkGreenCPA@Outlook.com	Yes
207	F0456	MARK P JOSEPH CPA PLLC	PO BOX 406	BEVERLY	WV		MARK@MARKPJOSEPHCPA.COM	Yes
208	F00638	MARK V. KUNTZ, CPA, CFP, PLLC	PO BOX 4549	BRIDGEPORT	WV	26330	MARK.V.KUNTZ@GMAIL.COM	No
209	F0205	MARKOVITZ DUGAN & ASSOCIATES	1001 E ENTRY DR STE 200	PITTSBURGH	PA	15216-2943	CLAUDIAL@MDA-CPA.COM	No
210	F0551	MATHENY & COMPANY AC	167 SENECA DR PO BOX 528	RIPLEY	WV	25271	CMATHENY@mathenycpas.com	No
211	F0244	MAYER HOFFMAN MCCANN PC	700 WEST 47TH ST STE 1100	KANSAS CITY	MO	64112	bmann@mhm-pc.com	Yes
212	F0018	MAYNARD & MEASE CPAS AC	5972 US RT 60 E PO BOX 565	BARBOURSVILLE	WV	25504-0565	MAYNARDCPA@AOL.COM	No
213	F00640	Mazars USA LLP	135 W 50th Street	New York	NY	10020	Carmen.Olivieri@mazarsusa.com	Yes
214	F0303	MCCLINTOCK & ASSOCIATES PC	1370 WASHINGTON PIKE	BRIDGEVILLE	PA	15017-2682	DMCCLINTOCK@MCCLINTOCKCPA.COM	Yes
215	F0012	MCDONOUGH EDDY PARSONS & BAYLOUS AC	412 MARKET ST PO BOX 184	PARKERSBURG	WV	26102-0184	ED.MCDONOUGH@MEPB.COM	Yes
216	F0375	McGILL POWER BELL & ASSOCIATES LLP	180 Mercer Street	MEADVILLE	PA	16335	dsemrad@mpbcpa.com	Yes
217	F00633	MCM CPAS & ADVISORS LLP	462 SOUTH FOURTH ST STE 2600	LOUISVILLE	KY	40202	gwen.spears@mcmcpa.com	Yes
218	F00668	Melissa Powers CPA & Associates PLLC	107 Starling Estates	Morgantown	WV	26508	melissacpa@mp-associates.net	Yes
219	F0478	MESSER & ASSOCIATES AC	121 Goff Mountain Road Suite D	Cross Lanes	WV	25313	brian@dafaacct.com	No
220	F0373	MILLER & COMPANY PLLC	PO BOX 389	HUNTINGTON	WV	25708	PGMILLERCPA@COMCAST.NET	No
221	F0080	MILLER & MILLER AC	PO BOX 745	SPENCER	WV	25276-0745	FLAPJACK613@HOTMAIL.COM	Yes
222	F00673	MILLER MAYER SULLIVAN & STEVENS LLP	2365 Harrodsburg Road	Lexington	KY	40504	info@mmsllp.com	Yes
223	F0469	MILLER STACEY & ASSOCIATES INC	300 CAROLINA AVE	CHESTER	WV	26034	DMSCPAOSU@YAHOO.COM	Yes
224	F00667	Millhuff-Stang CPA Inc.	1428 Gallia Street	Portsmouth	OH	45662	natalie@millhuffstangcpa.com	Yes
225	F0384	MOCK BOSCO & ASSOCIATES PC	900 WASHINGTON AVENUE	CARNEGIE	PA	15106	kmcmullen@mockbosco.com	Yes
226	F0481	MOSS ADAMS LLP	999 THIRD AVE STE 2800	SEATTLE	WA	98104	malicensing@mossadams.com	Yes
227	F00653	MUELLER & CO LLP	1707 N Randall Rd Ste 200	Elgin	IL	60123	bsullivan@muellercpa.com	Yes
228	F0119	MUMAW & VICKERS PLLC	102 WEST LIBERTY ST	CHARLES TOWN	WV	25414-1518	KEITHMUMAW@COMCAST.NET	Yes
229	F0511	MURRAY QUEEN & COMPANY PLLC	118 E MAIN ST	BRIDGEPORT	WV	26330	ROGER@MURRAYQUEENCPAS.COM	Yes
230	F0188	MYERS AND STAUFFER LC	700 W 47TH ST STE 1100	KANSAS CITY	MO	64112	LONDEEN@MSLC.COM	Yes
231	F0309	MYERS PATSY & ASSOCIATES LLC	150 E MAIN ST STE 201	CARNEGIE	PA	15106	jpm@mpacpas.com	Yes
232	F0098	NICHOLS DEHAVEN & ASSOCIATES CPAS PLLC	PO BOX 610	CHARLES TOWN	WV	25414-0610	KPARSONS@NICHOLSDEHAVEN.COM	No
233	F00660	NorthStar Accounting & Tax Services PLLC	141 Smithtown School Road	Morgantown	WV	26508	beverly@northstar-cpa.com	No
234	F0438	NOVOGRADAC & COMPANY LLP	1160 BATTERY ST EAST BLDG 4TH FL	SAN FRANCISCO	CA	94111	COMPLIANCE@NOVOCO.COM	Yes
235	F0010	O'NEAL & ASSOCIATES AC	130 MAIN ST PO BOX 5128	BECKLEY	WV	25801-7501	donna_oneal@hotmail.com	Yes
236	F0128	OURS LAWYER LEWIS & COMPANY PLLC	1105 WINCHESTER AVE	MARTINSBURG	WV	25401-1651	TOURS@OLL-CPAS.COM	Yes
237	F0038	OVIE D GIBSON CPA AC	207 TENNESSEE AVE	CHARLESTON	WV	25302-2324	OVIE@OVIEGIBSONCPA.COM	No
238	F0202	PACKER THOMAS	6601 WESTFORD PL STE 101	CANFIELD	OH	44406	RSCHAFFER@PACKERTHOMAS.COM	Yes
239	F0335	PAM HOLLIDAY CPA AC	1032 SHAWNEE TRAIL	ELKVIEW	WV	25071	PAM.SIMMONS@PAMHOLLIDAYCPA.COM	Yes

240	F0609	PANARO CPAS PLLC	2604 VIRGINIA AVE SE	CHARLESTON	WV	25304	ANGELA@PANAROCPAS.COM	No
241	F0603	PBMARES LLP	701 TOWN CENTER DR STE 900	NEWPORT NEWS	VA	23606	hjohnson@pbmares.com	Yes
242	F00619	Pension Assurance LLP	20335 Ventura Blvd Ste 305	Woodland Hills	CA	91364-2444	wmonti@pensionassurance.com	Yes
243	F0085	PERRY & ASSOCIATES CPAS AC	1907 Grand Central Avenue	VIENNA	WV	26105	JALTIER@PERRYCPAS.NET	Yes
244	F0380	PERRY-ZOLADZ & COMPANY, PLLC	111 PARK VIEW LANE STE 203	WHEELING	WV	26003	BRANDON@PERRYCPAGROUP.COM	No
245	F0454	PERSINGER & ASSOCIATES INC	203 W GRAYSON ST	GALAX	VA		DREITZEL@PERSINGERCPA.COM	Yes
246	F0483	PERSINGER COMPANY CPAS INC	501 E DOLLY ANN DR PO BOX 60	COVINGTON	VA	24426	KFEAZELL@PERSINGERCPA.COM	Yes
247	F0461	PHILLIP C JARRELL LLC	43 N TALLAHASSEE ST	HAZELHURST	GA	31539	PJARRELL@PCILLC.NET	Yes
248	F0325	PITROLO & ASSOCIATES PLLC	309 CLEVELAND AVE STE 507	FAIRMONT	WV	26554-1606	PITROLOASSOCIATES@HOTMAIL.COM	No
249	F0554	PKF O'Connor Davies LLP	500 Mamaroneck Ave Suite 301	Harrison	NY	10528	ACAPELLUPO@PKFOD.COM	Yes
250	F0532	PLANTE & MORAN PLLC	3000 Town Center, STE 100	SOUTHFIELD	MI	48075	Becky.katich@plantemorán.com	Yes
251	F00694	Porter & Associates CPAs PLLC	3327B US RT 60 East PO BOX 8129	Huntington	WV	25705	jporter@porter.cpa	Yes
252	F0517	POSTLETHWAITE & NETTERVILLE APAC	8550 UNITED PLAZA BLVD STE 1001	BATON ROUGE	LA	70809	AMCCURRY@PNCPC.COM	Yes
253	F00702	Prescient Assurance LLC	4808 Signal Forest Dr	Signal Mountain	TN	37377	john.wallace@prescientassurance.com	Yes
254	F0490	PREZKOP-CHAPPELEAR & ASSOCIATES AC	1025 MAIN ST STE 710	WHEELING	WV	26003	PAC@WISEMANHUTZELL.COM	Yes
255	F0079	PRICE & ASSOCIATES AC	508 Cobalt Lane	Beckley	WV	25801	dkprice@suddenlink.net	No
256	F00693	Price and Associates CPAs, LLC	400 North Ashley Drive STE 1325	Tampa	FL	33602	stacie.murray@a-lign.com	Yes
257	F0530	PRICEROMINE PLLC	PO BOX 3266	SHEPHERDSTOWN	WV	25443	brian@priceromine.com	No
258	F0196	PRICEWATERHOUSECOOPERS LLP	300 MADISON AVE	NEW YORK	NY	10017-6232	US_EC-FIRM-PERMITTS@PWC.COM	Yes
259	F0140	PRIDE & WINTER CPAS	1010 BLVD AVE	FAIRMONT	WV	26554	DEEWINTER@FRONTIER.COM	No
260	F0194	PURKEY CARTER COMPTON SWANN CARTER PLLC	PO BOX 727	MORRISTOWN	TN	37815-0727	SCARTER@PCCSC.COM	Yes
261	F0543	R D HOAG & ASSOCIATES LLC	555 N BELL AVE	CARNEGIE	PA	15106	junico@rdhpcallc.com	Yes
262	F00664	R. GABE RUSHDEN, CPA, AC	179 Summers St., Ste 721	Chareleston	WV	25301	gabe.rushden@blaircpas.com	No
263	F00630	R. Michael LaBounty & Associates PC	2750 Buford Highway NE #247	Atlanta	GA	30324	rmlabounty@bellsouth.net	No
264	F00679	Ranjee Koirala CPA PC	535 W Airport, Fwy 120	Irving	TX	75062	rk@rkcpa.net	Yes
265	F0199	REA & ASSOCIATES INC	PO BOX 1020	NEW PHILADELPHIA	OH	44663-5120	JEREMY.SENFTEN@REACPA.COM	Yes
266	F0426	RECTOR REEDER & LOFTON PC	623 TOM BREWER ROAD	LOGANVILLE	GA	30052-4042	DRECTOR@RR-CPA.COM	Yes
267	F00700	RENICK PERRY CPAS PLLC	1506 Greenbrier Drive	Huntington	WV	25704	rperry@renickcpa.com	Yes
268	F0549	RICHARD WALKER CPA AC	2227 JACKSON AVE	PT PLEASANT	WV	25550	RICHARD@RICHARDWALKERCPA.COM	Yes
269	F0597	RICHEY MAY & CO LLP	9780 S. Meridian Blvd. Ste 500	Englewood	CO	80112	compliance@richey.com	Yes
270	F0047	RICHMOND & COMPANY CPAS AC	112 MAIN ST PO BOX 1204	BECKLEY	WV	25802-1204	RRICHMOND@RICHMONDCOMPANY.COM	Yes
271	F0078	RICK D GAINER CPA AC	PO BOX 5013	VIENNA	WV	26105-5013	GAINERCPA@FRONTIER.COM	No
272	F0081	RICKY D SMITH CPA AC	128 Peters Drive	BECKLEY	WV	25801	RICKYD99@HOTMAIL.COM	No
273	F0442	RKL LLP	1800 FRUITVILLE PIKE	LANCASTER	PA	17601	BBOWERS@RKLCPA.COM	Yes
274	F0004	ROBERT E FISHER CPA AC	908 MERCER ST PO BOX 880	PRINCETON	WV	24740-0880	rfisher7175@gmail.com	Yes
275	F00625	RODEFER MOSS & CO PLLC	608 MABRY HOOD RD	KNOXVILLE	TN	37932	jbayne@rodefermoss.com	Yes
276	F0340	ROGER HARDESTY & ASSOCIATES AC	420 MORGANTOWN ST	KINGWOOD	WV	26537-1091	HARDESTYANDASSOC@LABS.NET	Yes
277	F0132	ROLLINS CLEAVENGER & ROLLINS CPAS	PO BOX 169	CHARLESTON	WV	25321-0169	EBAILEY@RCRCPA.COM	Yes
278	F0076	ROTH & WHITE AC	216 W MAIN ST STE B PO BOX 67	KINGWOOD	WV	26537	NROTH8@FRONTIER.COM	Yes
279	F0228	RSM US LLP	30 South Wacker Suite 3300	Chicago	IL	60606	regulatoryrelations@rsmus.com	Yes
280	F0344	RUSSELL EVANS & THOMPSON PLLC	299 HERNDON PKWY STE 206	HERNDON	VA	20170-4467	GRUSSELL@RETCPAS.COM	Yes
281	F0550	RUSSELL H FRANCIS CPA PLLC	112 VENTURA DR	BRIDGEPORT	WV	26330	RFRAN00001@AOL.COM	Yes
282	F0219	RUTHERFORD & JOHNSON PC	116 MEDICAL CIRCLE	WINCHESTER	VA	22601	KIP@RJPCCPA.COM	Yes
283	F0041	S R SNODGRASS PC	2009 MacKenzie Way Ste 340	Cranberry TWP	PA	16066	bmcdonough@srsnodgrass.com	Yes
284	F0584	S. AGARWAL CPA AC	104 HAWKBURY TRCE CRANBERRY POINTE	BECKLEY	WV	25801	SANDEEPSAGARWAL@YAHOO.COM	No
285	F0538	SALMON SIMS THOMAS & ASSOCIATES PLLC	12720 HILLCREST RD STE 500	DALLAS	TX	75230	ADMINHELP@SSTCPA.COM	Yes
286	F0364	SANDRA B NEELY CPA AC	127 SUNSET ACRES HC 37 BOX 163	LEWISBURG	WV	24901-9534	SBNCPA21@GMAIL.COM	No
287	F0558	SC&H ATTEST SERVICES PC	910 RIDGEBROOK RD	SPARKS	MD	21152	kunderwood@scandh.com	Yes

288	F00670	SCHELLMAN & COMPANY LLC	4010 W BOY SCOUT BLVD STE 600	TAMPA	FL	33607	BEN.ALLEN@SCHELLMAN.COM	Yes
289	F0232	SCHNEIDER DOWNS & CO INC	ONE PPG PLACE STE 1700	PITTSBURGH	PA	15222	MRUFFING@SCHNEIDERDOWNS.COM	Yes
290	F0063	SEACHRIST & ASSOCIATES A.C.	21 WARDEN RUN RD	WHEELING	WV	26003-6173	CSEACHRIST@SKMCPA.COM	Yes
291	F0036	SECRET & SHIELDS AC	333 W MAIN ST PO BOX 1150	CLARKSBURG	WV	26302-1150	AOSECRETJR@GMAIL.COM	Yes
292	F0533	SEDOSKY & ASSOCIATES, PLLC	14 E Lincoln Street	Buckhannon	WV	26201	amy@sedoskycpa.com	Yes
293	F00669	Shaw & Associates, PLLC	111 Park View Lane STE 200	Wheeling	WV	26003	jamie@cpashaw.com	Yes
294	F0306	SHELTON & COMPANY CPAS PC	PO BOX 10068	LYNCHBURG	VA	24506-0068	CHAD@CONSTRUCTIONCPAS.COM	Yes
295	F00663	SIKICH LLP	1415 W DIEHL RD	NAPERVILLE	IL	60563	ramona.johnson@sikich.com	Yes
296	F0612	SIMMS & COMPANY PLLC	216 Brooks Street, Suite 200	Charleston	WV	25301	jsimms@simmscpa.com	Yes
297	F0231	SISTERSON & CO LLP	310 GRANT ST STE 2100	PITTSBURGH	PA	15219-2202	bplusk@sisterson.com	Yes
298	F0266	SMITH & ASSOCIATES CPA & CONSULTANTS PLLC	426 DRUMMOND ST	MORGANTOWN	WV	26505	ANDREW@SMITHCPAPLLC.COM	No
299	F0434	SMITH & COMPANY CPA AC	810 N KANAWHA ST PO BOX 248	BEAVER	WV	25813	JSMITH@SMITHCOMPANYCPA.COM	Yes
300	F00690	Smith Accounting Services A.C.	210 Sabol Drive	Charleston	WV	25312	ssmith@smithacctservices.com	No
301	F0124	SMITH COCHRAN & HICKS PLLC	3510 MACCORKLE AVE SE	CHARLESTON	WV	25304	HBURGESS@SCHCPA.COM	Yes
302	F0171	SMITH ELLIOTT KEARNS & COMPANY LLC	19405 EMERALD SQUARE STE 2300	HAGERSTOWN	MD	21742	KWINES@SEK.COM	Yes
303	F0229	SMITH KESLER & COMPANY PA	PO BOX 170249	SPARTANBURG	SC	29301-0024	GEHINDS@SKANDCO.COM	Yes
304	F0183	SMITH LEWIS CHESS & CO LLP	670 CHERRY TREE LANE	UNIONTOWN	PA	15401-8947	KRIDDELL@SLCCCPA.COM	Yes
305	F0485	SMYTH & PYLES LLC	50 BALTIMORE ST 4TH FL	CUMBERLAND	MD	21502	TPyles@CBIZ.COM	Yes
306	F0099	SOMERVILLE & CO PLLC	501 5TH AVE STE 1 PO BOX 2096	HUNTINGTON	WV	25721-2096	barry.burgess@s-co.com	Yes
307	F0031	SOWERS & COMPANY AC	PO BOX 1050	HURRICANE	WV	25526-3050	matt@sowerscpas.com	Yes
308	F0424	SPENCER CPA & ASSOCIATES PLLC	PO BOX 2560	BUCKHANNON	WV	26201	JILLIAN@SPENCERCPA.NET	Yes
309	F0605	STUART T STICKEL CPA CFE PLLC	45 Walnut Avnue	Bethlehem	WV	26003	stuart.stickel@outlook.com	Yes
310	F0611	SULLIVAN & SULLIVAN PLLC	102 E MAPLE AVE STE 5	FAYETTEVILLE	WV	25840	amy.sullivan@sandspllc.com	Yes
311	F0345	SULLIVAN WEBB PLLC	PO BOX 2745	HUNTINGTON	WV	25727-2745	BRUCESULLIVANCPA@SULLIVANWEBB.COM	Yes
312	F00672	Summit CPA Group	9809 Dawson's Creek Blvd	Fort Wayne	IN	46825	kmoore@summitcpa.net	Yes
313	F0090	SUTTLE & STALNAKER PLLC	1411 VIRGINIA ST E STE 100	CHARLESTON	WV	25301-3086	RNEWTON@SUTTLECPAS.COM	Yes
314	F00649	TAYLOR AND ASSOCIATES PLLC	PO Box 1918	Logan	WV	25601	dtaylor@taylorassociatespllc.com	No
315	F0130	TEED & ASSOCIATES PLLC	511 50th ST PO BOX 4576	CHARLESTON	WV	25364	paula@teedandassociates.com	No
316	F0159	TENNEY & ASSOCIATES PLLC	1101 ROSEMAR RD STE B	PARKERSBURG	WV	26105	AROACH@TENNEYCPA.NET	Yes
317	F0614	TESSA M WHITE PLLC	1108 Kanawha Boulevard E, Unit 502	CHARLESTON	WV	25301	TESSAMARIEWHITE@GMAIL.COM	No
318	F999	TEST YOUNG TEST PLLC	123 MAIN ST	ST ALBANS	TN	55068	FOREVERYOUNGFIVE@GMAIL.COM	No
319	F0093	TETRICK & BARTLETT PLLC	122 N OAK ST PO BOX 1916	CLARKSBURG	WV	26302-1916	LROGERS@TETRICKBARTLETT.COM	Yes
320	F0029	THE FYFFE JONES GROUP AC	1033 20TH ST PO BOX 1148	HUNTINGTON	WV	25703-1148	AFRULEY@FJA-CPAS.COM	Yes
321	F00641	The Pomykala Group	4112 N. Cass Avenue	Westmont	IL	60559	mmanganiello@pomykalagroup.com	Yes
322	F0169	THE RODEHEAVER GROUP AC	3214 EARL L CORE RD	MORGANTOWN	WV	26508	ASHELEY.MOUSADIS@RGROUPCPA.COM	Yes
323	F0201	TICHENOR & ASSOCIATES LLP	1700 EASTPOINT PKWY STE 270	LOUISVILLE	KY	40223	DHESSE@TICHENORASSOCIATES.COM	Yes
324	F00685	TIDWELL GROUP LLC	3595 GRANDVIEW PKWY, STE 500	BIRMINGHAM	AL	35243-1817	amanda.hoar@tidwellgroup.com	Yes
325	F0420	TJS DEEMER DANA LLP	118 Park of Commerce Dr Suite 200	SAVANNAH	GA	31405	VANESSA.PACE@TJSDD.COM	Yes
326	F0146	TRAINER WRIGHT & PATERNO CPAS	218 13TH ST PO BOX 2608	HUNTINGTON	WV	25726-2608	KWRIGHT@TRAINERWRIGHT.COM	Yes
327	F0291	TRIPLETT ACCOUNTING & TAX SERVICE PLLC	728 GLENMORE LOOP RD	ELKINS	WV	26241-9473	CTRIPLETT@3WLOGIC.NET	No
328	F0206	TURLINGTON & COMPANY LLP	PO BOX 1697	LEXINGTON	NC	27293-1697	ghedrick@tcllp.com	Yes
329	F0583	TURNBULL HOOVER & KAHL PA	217 GLENN ST STE 200	CUMBERLAND	MD	21502	BKAHL@THKCPAS.COM	Yes
330	F0598	TYLER J GATRELL CPA PLLC	214 11TH AVE W	HUNTINGTON	WV	25701	tyler@tylergcpa.com	No
331	F0502	UHY LLP	1185 Avenue of the Americas, 38th Floor	New York	NY	10036	Cscheuer@uhy-us.com	Yes
332	F0519	URISH POPECK & CO LLC	THREE GATEWAY CENTER STE 2400	PITTSBURGH	PA	15222	KCROSS@URISHPOPECK.COM	Yes
333	F0068	VALLET TAX & ACCOUNTING SERVICES AC	401 COLE ST PO BOX 927	LOGAN	WV	25601-0927	DVALLET@VALLETTAX.COM	No
334	F0046	VANDEVANDER & NYPL CPAS AC	1303 HARRISON AVE PO BOX 1757	ELKINS	WV	26241	K_WARE@YAHOO.COM	Yes
335	F0329	VECCHIO & COMPANY PLLC	601 VENTURE DR STE 250	MORGANTOWN	WV	26508-7305	MIKEVECCHIO@VECCHIOCO.COM	Yes

336	F0425	W HOWARD WARWICK JR CPA PLLC	PO BOX 7942	CROSS LANES	WV	25356	HWARWICK@HUGHES.NET	No
337	F0571	WALLS & ASSOCIATES PLLC	1025 MAIN ST	MILTON	WV	25541	BRENT.WALLS@WALLS-CPA.COM	Yes
338	F0115	WARE & HALL PLLC	1108 3RD AVE STE 501 PO BOX 819	HUNTINGTON	WV	25712-0819	DWARE@WAREANDHALLCPAS.COM	Yes
339	F0518	WEWORSKI & ASSOCIATES	4600 LA JOLLA VILLAGE DR STE 825	SAN DIEGO	CA	92122	SHRID@WEWORSKI.COM	Yes
340	F0133	WHITESELL & WHITESELL CPAS	PO BOX 236	PHILIPPI	WV	26416-0236	SJW.CPA@FRONTIER.COM	No
341	F0590	WILKE & ASSOCIATES LLP	1721 Cochran Road Suite 200	Pittsburgh	PA	15220	pfleming@wilkecpa.com	Yes
342	F0453	WILLIAM A LIPPS CPA PLLC	90 S MARSHAM ST	ROMNEY	WV	26757	BLIPPS@WALCPA.CO	Yes
343	F0368	WILLIAM T GRIMM & ASSOCIATES PC	219 PITTSBURGH ST	UNIONTOWN	PA	15401	ALD@WTGRIMM.COM	Yes
344	F0023	WILLIAMS & ASSOCIATES AC	427 KERENS AVENUE PO BOX 2727	Elkins	WV	26241	tammy@williams-bright.com	Yes
345	F0184	WILSON SHANNON & SNOW INC	TEN WEST LOCUST ST	NEWARK	OH	43055-5520	MCRUMRINE@WSSINC.NET	Yes
346	F0414	WIPFLI LLP	4890 Owen Ayres Ct STE 200	EAU CLAIRE	WI	54701	jkowieski@wipfli.com	Yes
347	F0114	WOOMER NISTENDIRK & ASSOCIATES PLLC	231 CAPITOL ST STE 400	CHARLESTON	WV	25301-2200	CKNECHTLY@WNACPAS.COM	Yes
348	F0213	YOUNT HYDE & BARBOUR PC	50 S CAMERON ST PO BOX 2560	WINCHESTER	VA	22604-1760	scott.moulden@yhbcpa.com	Yes
349	F0523	ZENO POCKL LILLY AND COPELAND AC	980 NATIONAL RD	WHEELING	WV	26003	mpockl@zplcaccounting.com	Yes