

	Firm No.	Business Name	Address	City	State	ZIP Code
1	F0471	A D G ACCOUNTING & TAX PLLC	PO BOX 730	CRAB ORCHARD	WV	25827
2	F0515	A SCOTT ROBERTSON ACCOUNTING SERVICES PLLC	107 C ANNA SQ	FAIRMONT	WV	26554
3	F0396	ABRAHAM & COMPANY PLLC	400 MORTON AVE	MOUNDSVILLE	WV	26041-1617
4	F00713	ADAM M. CARLIN, CPA, PLLC	90 South Marsham Street	Romney	WV	26757
5	F00684	Adkins & Reynolds, CPAs, PLLC	3135 16th Street Road, Suite 21	Huntington	WV	25701
6	F0118	ADKINS & YOUNG PLLC	820 BROAD ST	SUMMERSVILLE	WV	26651-0046
7	F0369	AHMAD ASSOCIATES LTD PC	8230 OLD COURTHOUSE RD STE 210	VIENNA	VA	22182
8	F0077	AKERS & ASSOCIATES AC	608 JOHNSTOWN RD	BECKLEY	WV	25801
9	F0035	ALBRIGHT CRUMBACKER MOUL & ITELL AC	212 LUTZ AVE	MARTINSBURG	WV	25404
10	F0608	ALEXANDER BUSINESS CONSULTING SERVICES AC	108 N MAIN ST	PETERSBURG	WV	26847
11	F00750	ALEXANDRIA CROWE CPA, PLLC DBA CROWE CPA PLLC	888 Oakwood Road STE 110	Charleston	WV	25314
12	F0026	ALLISON & ALLISON CPAS AC	4986 W WASHINGTON ST	CROSS LANES	WV	25313-2016
13	F0198	ALMICH & ASSOCIATES	26463 RANCHO PKWY S	LAKE FOREST	CA	92630-8326
14	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	1981 NW 88 Court Suite 201	Doral	FL	33172
15	F00722	Anders Minkler Huber & Helm LLP	800 Market Street, Suite 500	St. Louis	MO	63101-2501
16	F0082	ANDERSON & BEAM CPAS, AC	PO BOX 374	CANVAS	WV	26662-0374
17	F0151	ANDERSON & LAWLESS CPAS	PO BOX 1537	BLUEFIELD	WV	24701-1537
18	F0007	ANDREA S POLING AC	365 S MAIN ST PO BOX 400	PHILIPPI	WV	26416-0400
19	F0569	ANDREW PIERI CPA PC	86-119 MARENGO ST	HOLLISWOOD	NY	11423
20	F0137	ANTHONY & ASSOCIATES	1144 MARKET ST STE 204	WHEELING	WV	26003-2941

	Firm No.	Business Name	Address	City	State	ZIP Code
21	F0578	APRIO LLP	2002 Summit Blvd, Ste 120	ATLANTA	GA	30319
22	F0336	ARMANINO LLP	2700 Camino Ramon STE 350	San Ramon	CA	94583
23	F0534	ASTORG & JONES AC	1107 9TH STREET, STE N	VIENNA	WV	26105
24	F0074	AUSTIN & ASSOCIATES AC	1556 KANAWHA BLVD E	CHARLESTON	WV	25311-2413
25	F0327	AUTREY & TOLER AC	105 HOWARD AVE	MULLENS	WV	25882-1418
26	F00742	Avey Clarke PLLC	1318 Winchester Ave	Martinsburg	WV	25405
27	F0330	BADGLEY & CHRIST AC	813 HIGHLAND AVE	WILLIAMSTOWN	WV	26187-1619
28	F0463	BAKER TILLY US, LLP	205 N Michigan Ave 28th Floor	CHICAGO	IL	60601-5927
29	F00751	Balestra & Company, PLLC	P.O. Box 83	South Shore	KY	41175
30	F00701	Barfield and Kinkad LLC	3973 Atlanta Hwy Ste 800 P O Box 3350	Loganville	GA	30052
31	F00752	BDMP Assurance, LLP	300 Capitol Street Suite 1610	Charleston	WV	25301
32	F0269	BDO USA, P.C.	600 North Pearl St. STE 1700	Dallas	TX	75201
33	F0221	BEACHY AREHART PLLC	209 N HIGH ST	HARRISONBURG	VA	22802-3801
34	F00761	BEALL LAW & CONSULTING PLLC DBA BEALL LAW & CPAS, PLLC	1648 Cortland Road	Davis	WV	26260
35	F0377	BENNETT & DOBBINS PLLC	317 CLEVELAND AVE	FAIRMONT	WV	26554-1604
36	F0431	BERNARD ROBINSON & CO LLP	1501 HIGHWOODS BLVD STE 300	GREENSBORO	NC	27410
37	F0252	BHM CPA Group Inc.	725 FIFTH ST	PORTSMOUTH	OH	45662
38	F00689	BLAIR & COMPANY	PO BOX 1991	CHARLESTON	WV	25327
39	F0575	BLUE & CO., LLC	9200 Worthington Road Suite 200	Westerville	OH	43082
40	F00627	BOYER & RITTER LLC	211 HOUSE AVENUE	CAMP HILL	PA	17011

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41	F00715	BPM LLP	2001 N Main Street, Suite 360	Walnut Creek	CA	94596
42	F00718	BRAD RYAN CPA PLLC	67 Shady Elm Street	Ridgeley	WV	26753
43	F0402	BRADLEY THOMAS & MATTHEW CLOSE CPAS PLLC	1680 VALLEY RD PO BOX 636	BERKELEY SPRINGS	WV	25411
44	F00763	Brauer & Co., PC	PO Box 1054	Studio City	CA	91614
45	F0054	BREESE & ASSOCIATES AC	PO BOX 8064	SO CHARLESTON	WV	25303-0064
46	F0542	BRENDA HUNT CPA PLLC	447 CALL ROAD SUITE 106	CHARLESTON	WV	25312
47	F0057	BRENDA S BOTIZAN CPA AC	PO BOX 400	NEW MARTINSVILLE	WV	26155-0400
48	F0399	BRENDA S PAULEY CPA AC	128 JUNEBUG WAY	ELKVIEW	WV	25071
49	F00655	BROTSKY CPA AC	26 Waterside Circle	Ona	WV	25545
50	F0157	BROWN EDWARDS & CO LLP	707 Virginia Street, East Ste 300	charleston	WV	25304
51	F00682	Bruce H Elliott CPA PLLC	PO Box 639	Berkeley Springs	WV	25411-0639
52	F00747	Bryan K Seldomridge CPA PLLC	703 Jefferson St S	Lewisburg	WV	24901
53	F0544	BUCKLER MCKENNEY & NADZADI PC	116 FOX PLAN RD	MONROEVILLE	PA	15146
54	F0355	BUFFAMANTE WHIPPLE BUTTAFARO PC	130 S UNION ST STE 200	OLEAN	NY	14760
55	F0600	C ZACHARY MEYERS PLLC	170 Hyde Park Road	Winfield	WV	25213
56	F00657	Capin Crouse, LLP	345 Massachusetts Ave Suite 300	Indianapolis	IN	46204
57	F0582	CARON & BLETZER PLLC	1 Library Lane	KINGSTON	NH	03848
58	F0123	CARTE & ASSOCIATES PLLC	3437 TEAYS VALLEY RD	HURRICANE	WV	25526-9279
59	F0491	CARTE HALL & ASSOCIATES AC	PO BOX 827	ELKINS	WV	26241
60	F0610	CARTER & COMPANY CPA LLC	243 HARBOR BLVD STE 201	DESTIN	FL	32541

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61	F00623	Caudill & Associates CPA PLLC	3070 Lake Crest Cir - Box 267	LEXINGTON	KY 40513
62	F0410	CAVA & BANKO PLLC	117 E MAIN ST	BRIDGEPORT	WV 26330
63	F0244	CBIZ CPAS P.C.	5 Bryant Park, 1065 Avenue of the Americas	New York	NY 10018
64	F00674	CHANG & COMPANY	4360 Chamblee Dunwoody Rd Suite 206	Atlanta	GA 30341
65	F00746	Charles E. Harris & Associates, Inc.	5510 Pearl road, STE 102	Parma	OH 44129
66	F0374	CHERRY BEKAERT LLP	3800 Glenwood Avenue Suite 200	Raleigh	NC 23219
67	F00658	CHILDERS ACCOUNTING PLLC	109 LAFAYETTE ST	SAINT MARYS	WV 26170
68	F0484	CHRIS R PETTIGREW AC	1914 HUBER RD	CHARLESTON	WV 25314
69	F00621	Citrin Cooperman & Company LLP	50 Rockefeller Plaza	New York	NY 10020
70	F0522	CLARK SCHAEFER HACKETT	10100 INNOVATION DR STE 400	MIAMISBURG	OH 45342
71	F00762	Clearpoint CPAs PC	1907 N Roan Street STE 300	Johnson City	TN 37601
72	F0347	CLIFTONLARSONALLEN LLP	220 S 6TH ST STE 300	MINNEAPOLIS	MN 55402
73	F0572	COHEN & COMPANY LTD	1350 EUCLID AVE STE 800	CLEVELAND	OH 44115
74	F0506	COHNREZNICK LLP	14 Sylvan Way	Parsippany	NJ 07054
75	F0110	COKELEY & ASSOCIATES PLLC	PO BOX 240	HARRISVILLE	WV 26362-0240
76	F0125	CONLEY CPA GROUP PLLC	2857 WHITE HALL BLVD	FAIRMONT	WV 26554
77	F0341	COOPER & ASSOCIATES AC	55 CHASE DR	HURRICANE	WV 25526-8937
78	F0114	COSTANZO WOOMER NISTENDIRK, PLLC	231 CAPITOL ST STE 400	CHARLESTON	WV 25301-2200
79	F0535	COXHOLLIDAYOUNG PLLC	101 N Spring Street, Suite 200	Martinsburg	WV 25401
80	F0421	CROWE LLP	320 E JEFFERSON BLVD	SOUTH BEND	IN 46601

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81	F00748	Cunningham & Associates, CPA's, Inc.	60 Eagle Valley Court	Broadview Hts.	OH	44147
82	F0037	CUNNINGHAM POWELL ALEXANDER AC	1544 MILEGROUND RD	MORGANTOWN	WV	26505-3749
83	F00712	CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC	1543 Fairmont Avenue Suite 2020	Fairmont	WV	26554
84	F0167	D'ANNIBALLE & COMPANY INC	2720 SUNSET BLVD	STEUBENVILLE	OH	43952-1155
85	F0398	DARNELL & COMPANY AC	59 RULAND RD STE F	KEARNEYSVILLE	WV	25430
86	F0460	DAUBY OCONNOR & ZALESKI LLC	501 CONGRESSIONAL BLVD STE 300	CARMEL	IN	46032
87	F00699	DAVE V. JOHN, LLC	4788 WEST COMMERCIAL BLVD	FORT LAUDERDALE	FL	33319
88	F0258	DAVID A LEVY CPA LLC	20 Freeman Place	Needham	MA	02492
89	F00765	David Howell CPAs AC	PO Box 458	Belle	WV	25015
90	F0006	DAVID M GANTZER CPA AC	111 PARK VIEW LANE STE 103	WHEELING	WV	26003-3406
91	F0243	DEARIEN & COMPANY AC	405 CAPITOL ST STE 1012	CHARLESTON	WV	25301-1778
92	F0354	DECKER & COMPANY PLLC	64 WARM SPRINGS AVE	MARTINSBURG	WV	25404
93	F0211	DELOITTE & TOUCHE LLP	1299 Pennsylvania Avenue NW 10th Floor	Washington	DC	20004
94	F0594	DENESEUS & ASSOCIATES PLLC	175 PIPPIN DR	MARTINSBURG	WV	25403
95	F00628	DENISE C DAMPIER CPA PLLC	201 NORTH MCDOWELL ST- 30633	CHARLOTTE	NC	28230
96	F0002	DENNIS M BRUMFIELD CPA AC	3301 JACKSON AVE	PT PLEASANT	WV	25550-1826
97	F00723	DGPERRY, PLLC	999 VANDERBILT BEACH RD STE 707	NAPLES	FL	34108
98	F0117	DIAMOND LEFTWICH & CO PLLC	422 10TH ST PO BOX 527	HUNTINGTON	WV	25710-0527
99	F0592	DIMIT ACCOUNTING CORPORATION	729 29th Street	Parkersburg	WV	26101
100	F0617	DOOLEY & VICARS CPAS LLP	1100 Boulders Parkway Suite 600	North Chesterfield	VA	23225

Firm No.	Business Name	Address	City	State	ZIP Code
101	F0537	DOPSON & ASSOCIATES PLLC	217 W BURKE ST	MARTINSBURG	WV 25401
102	F0447	DORINDA KISNER CPA PLLC	1003 E STATE AVE	TERRA ALTA	WV 26764
103	F0573	E G CONLEY PC	ONE FORESTWOOD DR STE 201	PITTSBURGH	PA 15237
104	F00759	Eckman Efficiency Group, PLLC	140 Spruce Drive	Wheeling	WV 26003
105	F0500	EDWARD D GOMPERS & COMPANY AC	2001 MAIN ST STE 401	WHEELING	WV 26003
106	F0403	EIDE BAILLY LLP	4310 17TH AVE S	FARGO	ND 58108-2545
107	F00740	EISNERAMPER LLP	733 Third Avenue	New York	NY 10017
108	F0365	ELLIOTT DAVIS LLC	355 South Main Street Ste 500	GREENVILLE	SC 29601
109	F0121	ELLIS & ELLIS PLLC	500 VIRGINIA ST E STE 1000	CHARLESTON	WV 25301-2716
110	F0379	ERIC J AYERSMAN CPA AC	339 3RD AVE	SO CHARLESTON	WV 25303
111	F00731	Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor	8740 Middleway Pike	Charles Town	WV 25414
112	F0153	ERNST & YOUNG LLP	500 VIRGINIA ST E STE 900	CHARLESTON	WV 25301-2125
113	F0059	FELTON CPA AC	1144 MARKET ST STE 600	WHEELING	WV 26003-2941
114	F0596	FERRARI & ASSOCIATES PLLC	616 Schubert Pl	Morgantown	WV 26505
115	F0563	FIKE CONNER AND ASSOCIATES PA	546 NATIONAL HIGHWAY	CUMBERLAND	MD 21502
116	F0507	FIRLEY MORAN FREER & EASSA CPA PC	125 East Jefferson St Ste 920	Syracuse	NY 13202
117	F0574	FIZER AND ASSOCIATES PLLC	10 STONY POINT RD	CHARLESTON	WV 25314
118	F00656	FOGLE ACCOUNTING & CONSULTING PLLC	PO Box 1339	Shepherdstown	WV 25443
119	F0473	FORVIS MAZARS, LLP	500 Virginia Street East, Suite 800	CHARLESTON	WV 25301
120	F0556	FRANK N HESTAND CPA PSC	261 REGENCY CIRCLE STE 1	LEXINGTON	KY 40503

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121	F00743	Frank, Rimerman & Co. LLP	60 S MARKET ST STE 500	SAN JOSE	CA 95113
122	F00634	FRED C. HESS CPA PLLC	PO BOX 8593	CHARLESTON	WV 25303
123	F0487	FREED MAXICK CPAS PC	424 MAIN ST STE 800	BUFFALO	NY 14202
124	F0528	FULL & HUPP CPAs AC	534 4th Street	Marietta	OH 45750
125	F00650	Gates Tax Service AC	1802 W King St	Martinsburg	WV 25401
126	F0214	GBQ PARTNERS LLC	230 WEST ST STE 700	COLUMBUS	OH 43215
127	F00758	GGM Associates	5683 N Lincoln Ave #2	Chicago	IL 60659
128	F0514	GIANOLA HARMON & ASSOC PLLC	93 MACCORKLE AVE SW	SO CHARLESTON	WV 25303
129	F0288	GLENN WALKER CPA	PO BOX 1646	MORGANTOWN	WV 26507
130	F0104	GLESSNER & ASSOCIATES PLLC	2084 NATIONAL RD	WHEELING	WV 26003-5229
131	F0257	GOFF BACKA ALFERA & COMPANY LLC	3325 SAW MILL RUN BLVD STE 200	PITTSBURGH	PA 15227-2736
132	F0297	GOLDKLANG GROUP CPAs PC	1801 ROBERT FULTON DR STE 200	RESTON	VA 20191-4347
133	F0126	GOMPERS LOHRI & ASSOCIATES PLLC	117 EDGINGTON LANE	WHEELING	WV 26003-1534
134	F0253	GRANT THORNTON LLP	200 Public Square, Suite 1000	Cleveland	OH 44114
135	F00691	Gray Callison and Jones CPA PC	3813 Forrestgate Drive	Winston-Salem	NC 27103
136	F00631	GRAY GRIFFITH & MAYS - MORGANTOWN PLLC	707 Virginia Street East	Charleston	WV 25301
137	F0003	GRAY GRIFFITH & MAYS AC	707 VIRGINIA ST E STE 400	CHARLESTON	WV 25301-2724
138	F0429	GRIFFITH & ASSOCIATES PLLC	950 LITTLE COAL RIVER RD	ALUM CREEK	WV 25003
139	F0565	GROSSMAN YANAK & FORD LLP	444 Liberty Avenue STE 500	PITTSBURGH	PA 15222
140	F00734	GUTHRIE BELCZYK & ASSOCIATES PC	1024 RT 519 STE 200	EIGHTY FOUR	PA 15330

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141	F00626	HARPER RAINS KNIGHT & COMPANY PA	1052 HIGHLAND COLONY PRKWY STE 100	RIDGELAND	MS	39157
142	F0062	HARRIS HARDIN & COMPANY AC	404 9TH ST STE 201	HUNTINGTON	WV	25701-1401
143	F0245	HARTLEY & STRAUB PLLC	522 7TH ST	MOUNDSVILLE	WV	26041-2127
144	F0084	HELEN MARCUM CPA AC	340 Tango Rd.	Yawkey	WV	25573
145	F0494	HENDERSON & PILLETERI LLC	200 CHASE PARK S STE 220	BIRMINGHAM	AL	35244
146	F0553	HENRY H JONES CPA PLLC	3511 E CUMBERLAND RD	BLUEFIELD	WV	24701
147	F0548	HERBEIN & COMPANY INC	2763 Century Blvd	Reading	PA	19610
148	F0019	HERMAN & CORMANY CPAS AC	812 QUARRIER ST STE 100	CHARLESTON	WV	25301
149	F0070	HERMAN J PRICE CPA AC	195 GREENBAG RD	MORGANTOWN	WV	26501-7157
150	F0096	HESS STEWART & CAMPBELL PLLC	PO BOX 1060	HUNTINGTON	WV	25713-1060
151	F0436	HILDEBRAND LIMPARI & ASSOCIATES CPAS PC	7101 GUILFORD DR STE 200	FREDERICK	MD	21704
152	F0222	HILL BARTH & KING LLC	6603 SUMMIT DR	CANFIELD	OH	44406
153	F00732	HoganTaylor LLP	2222 S Utica Place Suite 200	Tulsa	OK	74114
154	F0588	HOWARD J MANN CPA AC	1126 W KING ST	MARTINSBURG	WV	25401
155	F0149	HUBER MICHAELS AC	111 JOSIE DR	KEYSER	WV	26726-9460
156	F0464	IRA MARC MILLER & CO PA	1340 Smith Avenue Suite 200	Baltimore	MD	21209
157	F0008	J C KUNKLE & ASSOCIATES AC	164 LINA LANE	MARTINSBURG	WV	25405-5227
158	F0489	J P RAHAL & ASSOCIATES AC	920 Ragland Road	BECKLEY	WV	25801-9732
159	F0419	J SCOTT MAZUR CPA	432 GREEN ST	SEWICKLEY	PA	15143
160	F00686	J. DAVIS, CPA - ACCOUNTING CORPORATION	307 S BUCHANNAN ST	RANSON	WV	25438

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161	F00724 J. Schaefer & Company, LLC	1360 W. 9th St. Suite 420	Cleveland	OH	44113
162	F0307 JACKSON THORNTON & CO PC	PO BOX 96	MONTGOMERY	AL	36101-0096
163	F0539 JAMES M TAYLOR CPA PLLC	147 STONE CHURCH RD	WHEELING	WV	26003
164	F00680 James Moore & Co., P.L.	5931 NW 1st PL	Gainesville	FL	32607
165	F0580 JASON G JENKINS CPA PLLC	15 UNION STREET PO BOX 156	BRUCETON	WV	26525
166	F0367 JEFFERY S HOLLIFIELD CPA PLLC	106 PARK AVE PO BOX 5424	PRINCETON	WV	24740
167	F00745 Jessica Heldman, CPA	330 Muskingum Drive	Marietta	OH	45750
168	F0065 JESSIE & JESSIE AC	105 W 2ND AVE PO BOX 1437	WILLIAMSON	WV	25661-1437
169	F0332 JOETTA McCALLISTER CPA AC	1027 HEAVENLY DRIVE	CHARLESTON	WV	25309
170	F0061 JOHN D BLAIR, JR, A.C.	PO BOX 1991	CHARLESTON	WV	25327-1991
171	F0024 JOHN E LAW CPA AC	PO BOX 389	WESTON	WV	26452-0389
172	F0071 JOHN EMPSON AC	3 Ridge Road	CHARLESTON	WV	25314-1832
173	F0541 JOHNSON LAMBERT LLP	4242 SIX FORKS RD STE 1500	RALEIGH	NC	27609-6084
174	F00755 Joshua L. O'Dell, CPA, PLLC	11 Poplar Hills	Hurricane	WV	25526
175	F00710 JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC	203 Queensbury Ct	White Hall	WV	26554
176	F00671 K.T. Bright CPA Accounting & Tax Services, AC	1105 Harrison Avenue	Elkins	WV	26241
177	F00651 KATZ SAPPER & MILLER LLP	800 E 96th St Suite 500	Indianapolis	IN	46240
178	F0352 KELLEY GALLOWAY SMITH GOOLSBY PSC	PO BOX 990	ASHLAND	KY	41105-0990
179	F0040 KELLIE RAE WRIGHT CPA AC	PO BOX 1982	HUNTINGTON	WV	25720-1982
180	F0234 KENDALL L DAVIS PC	34 S WILLIAMS ST	HAZLEHURST	GA	31539

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181	F00620	KESSEL CPA AND ASSOCIATES PLLC	7570 US Highway 220 S Suite 2	Moorefield	WV	26836
182	F00652	KIRKPATRICKPRICE INC	4235 Hillboro Pike Ste 300	Nashville	TN	37215-3344
183	F0564	KORESKE & ESTEP PLLC	300 Star Ave Ste 314	Parkersburg	WV	26101
184	F0095	KOZICKI HUGHES TICKERHOOF PLLC	32 20TH ST STE 300	WHEELING	WV	26003-3746
185	F0233	KPMG LLP	3 CHESTNUT RIDGE RD	MONTVALE	NJ	07645
186	F0585	KRISTINA BERON CPA PLLC	10 Foodland Plaza	Glenville	WV	26351
187	F00744	KURT ONEILL CPA LLC DBA KURT ONEILL CPA PLLC	21 Crawford Road	Falling Waters	WV	23539
188	F0106	LAMBRIGHT & GUTTA PLLC	1199 VAN VOORHIS RD STE 6	MORGANTOWN	WV	26505-3495
189	F0048	LAWRENCE J ICKES CPA AC	PO BOX 886	LEWISBURG	WV	24901-0886
190	F0482	LEWIS & ASSOCIATES AC	5972 US RTE 60 E PO BOX 565	BARBOURSVILLE	WV	25504
191	F00661	LISA D JENNINGS CPA PLLC	296 Athens Rd	Princeton	WV	24740
192	F0103	LIVELY & ASSOCIATES PLLC	510 Stafford Dr	PRINCETON	WV	24740-3068
193	F00665	LONGERBEAM TAX & ACCOUNTING SERVICES AC	86 Florence Ct	Charles Town	WV	25414
194	F0604	LORIE SMITH MEADOWS PLLC	PO Box 608	Eleanor	WV	25070
195	F0524	LOUIS PLUNG & COMPANY LLP	20 Stanwix Street, Ste. 901	PITTSBURGH	PA	15222
196	F0536	LOWE & ASSOCIATES PLLC	1156 S MAIN ST	MILTON	WV	25541
197	F0242	LYNCH & COMPANY AC	201 SUNSET DRIVE	BECKLEY	WV	25801-2825
198	F00618	MACIAS GINI & O'CONNELL LLP	2121 Avenue of the Stars STE 2200	Los Angeles	CA	90067
199	F0591	MAHER DUESSEL	503 MARTINDALE ST STE 600	PITTSBURGH	PA	15212
200	F00709	MaloneBailey LLP	10370 Richmond Ave Suite 600	Houston	TX	77042

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201	F0088	MALONEY & ASSOCIATES PLLC	316 E MAIN ST PO BOX 520	KINGWOOD	WV	26537-0520
202	F0444	MALONEY & NOVOTNY LLC	1111 SUPERIOR AVE STE 700	CLEVELAND	OH	44114
203	F0493	MANNING & ASSOCIATES CPAs LLC	PO BOX 13449	DAYTON	OH	45413
204	F00654	MARK GREEN CPA AC	6935 Winchester Ave	Inwood	WV	25428
205	F0456	MARK P JOSEPH CPA PLLC	PO BOX 406	BEVERLY	WV	
206	F00638	MARK V. KUNTZ, CPA, PLLC	PO BOX 4549	BRIDGEPORT	WV	26330
207	F0551	MATHENY & COMPANY AC	167 SENECA DR PO BOX 528	RIPLEY	WV	25271
208	F0018	MAYNARD & MEASE CPAS AC	PO BOX 565	BARBOURSVILLE	WV	25504-0565
209	F0303	MCCLINTOCK & ASSOCIATES PC	1370 WASHINGTON PIKE	BRIDGEVILLE	PA	15017-2682
210	F0012	MCDONOUGH, EDDY, POLING & BAYLOUS, A.C.	412 MARKET ST PO BOX 184	PARKERSBURG	WV	26102-0184
211	F0375	McGILL POWER BELL & ASSOCIATES LLP	180 Mercer Street	MEADVILLE	PA	16335
212	F00668	Melissa Powers CPA & Associates PLLC	107 Starling Estates	Morgantown	WV	26508
213	F0478	MESSER & ASSOCIATES AC	5036 Washington Street, West	Cross Lanes	WV	25313
214	F00764	Messer & Company LLC	603 Scott Street	Beaufort	SC	29902
215	F00716	MHCS P.C.	1601 West Lakes Parkway Suite 300	West Des Moines	IA	50266
216	F0080	MILLER & MILLER AC	PO BOX 745	SPENCER	WV	25276-0745
217	F00714	Miller Cooper & Co., Ltd.	1751 Lake Cook Road Suite 400	Deerfield	IL	60015
218	F00673	MILLER MAYER SULLIVAN & STEVENS LLP	2365 Harrodsburg Road	Lexington	KY	40504
219	F0469	MILLER STACEY & ASSOCIATES INC	300 CAROLINA AVE	CHESTER	WV	26034
220	F00667	Millhuff-Stang CPA Inc.	8841 Ohio River Road PO Box 44	Wheelersburg	OH	45694

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221	F0384	MOCK BOSCO & ASSOCIATES PC	900 WASHINGTON AVENUE	CARNEGIE	PA 15106
222	F0119	MUMAW & VICKERS PLLC	102 WEST LIBERTY ST	CHARLES TOWN	WV 25414-1518
223	F0511	MURRAY QUEEN & COMPANY PLLC	118 E MAIN ST	BRIDGEPORT	WV 26330
224	F0188	MYERS AND STAUFFER LC	700 W 47TH ST STE 1100	KANSAS CITY	MO 64112
225	F00706	Nathan Ferguson CPA LLC	920 Fleming Street	Wylie	TX 75098
226	F00707	NELSON CPAS PLLC	2901 Emerson Avenue	Parkersburg	WV 26104
227	F00756	Newman Certified Public Accountant PC	7129 Rockrose Terrace	CARLSBAD	CA 92011
228	F0098	NICHOLS DEHAVEN & ASSOCIATES CPAS PLLC	PO BOX 610	CHARLES TOWN	WV 25414-0610
229	F00660	NorthStar Accounting & Tax Services PLLC	141 Smithtown School Road	Morgantown	WV 26508
230	F0438	NOVOGRADAC & COMPANY LLP	1160 BATTERY ST EAST BLDG STE 225	SAN FRANCISCO	CA 94111
231	F0010	O'NEAL & ASSOCIATES AC	130 MAIN ST PO BOX 5128	BECKLEY	WV 25801-7501
232	F0128	OURS LAWYER LEWIS & COMPANY PLLC	224 W. King Street, STE 3-4	MARTINSBURG	WV 25401
233	F0038	OVIE D GIBSON CPA AC	207 TENNESSEE AVE	CHARLESTON	WV 25302-2324
234	F0202	PACKER THOMAS	6601 WESTFORD PL STE 101	CANFIELD	OH 44406
235	F0335	PAM HOLLIDAY CPA AC	1032 SHAWNEE TRAIL	ELKVIEW	WV 25071
236	F0609	PANARO CPAS PLLC	2604 VIRGINIA AVE SE	CHARLESTON	WV 25304
237	F00738	PATRICK M. SMITH, PLLC DBA CANARY FINANCIAL FORENSIC SOLUTIONS	179 Summers St STE 612	Charleston	WV 25301
238	F0603	PBMARES LLP	701 TOWN CENTER DR STE 900	NEWPORT NEWS	VA 23606
239	F00619	Pension Assurance LLP	5126 Clareton Dr Ste 110	Agoura Hills	CA 91301
240	F0085	PERRY & ASSOCIATES CPAS AC	1907 Grand Central Avenue	VIENNA	WV 26105

	Firm No.	Business Name	Address	City	State	ZIP Code
241	F0380	PERRY-ZOLADZ & COMPANY, PLLC	111 PARK VIEW LANE STE 203	WHEELING	WV	26003
242	F0483	PERSINGER COMPANY CPAS INC	501 E DOLLY ANN DR PO BOX 60	COVINGTON	VA	24426
243	F0461	PHILLIP C JARRELL LLC	43 N TALLAHASSEE ST	HAZELHURST	GA	31539
244	F0325	PITROLO & ASSOCIATES PLLC	309 CLEVELAND AVE STE 507	FAIRMONT	WV	26554-1606
245	F0554	PKF O'Connor Davies LLP	500 Mamaroneck Ave Suite 301	Harrison	NY	10528
246	F0532	PLANTE & MORAN PLLC	3000 Town Center, STE 100	SOUTHFIELD	MI	48075
247	F00757	Platform CPAS, LLP	6510 S Millrock Drive Suite 275	Holladay	UT	84121
248	F00694	Porter & Associates CPAs PLLC	1362 US RT 60 P O Box 8129	Huntington	WV	25705
249	F0490	PREZKOP-CHAPPELEAR & ASSOCIATES AC	1050 E Bethlehem Blvd	WHEELING	WV	26003
250	F0079	PRICE & ASSOCIATES AC	508 Cobalt Lane	Beckley	WV	25801
251	F00693	Price and Associates CPAs, LLC	400 North Ashley Drive Suite 1325	Tampa	FL	33602
252	F0530	PRICE ROMINE PLLC	PO BOX 3266	SHEPHERDSTOWN	WV	25443
253	F0196	PRICEWATERHOUSECOOPERS LLP	4040 W. Boy Scout Blvd	Tampa	FL	33607
254	F00749	PROFFITT & ASSOCIATES	145 George Street Ste E	Beckley	WV	25801
255	F0194	PURKEY CARTER COMPTON SWANN CARTER PLLC	PO BOX 727	MORRISTOWN	TN	37815-0727
256	F00760	Queen Accounting Group PLLC	644 Deerfield Drive	Bridgeport	WV	26330
257	F0543	R D HOAG & ASSOCIATES LLC	555 N BELL AVE	CARNEGIE	PA	15106
258	F00664	R. GABE RUSHDEN, CPA, AC	179 Summers St., Ste 721	Charelston	WV	25301
259	F00679	Ranjeet Koirala CPA PC	437 FOREST RIDGE DR	Coppell	TX	75019
260	F0199	REA & ASSOCIATES INC	PO BOX 1020	NEW PHILADELPHIA	OH	44663-5120

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261	F0426	RECTOR REEDER & LOFTON PC	623 TOM BREWER ROAD	LOGANVILLE	GA	30052-4042
262	F00700	RENICK PERRY CPAS PLLC	1506 Greenbrier Drive	Huntington	WV	25704
263	F0597	RICHEY MAY & CO LLP	9780 S. Meridian Blvd. Ste 500	Englewood	CO	80112
264	F0047	RICHMOND & COMPANY CPAS AC	112 MAIN ST PO BOX 1204	BECKLEY	WV	25802-1204
265	F0078	RICK D GAINER CPA AC	PO BOX 5013	VIENNA	WV	26105-5013
266	F0004	ROBERT E FISHER CPA AC	22652 Seneca Trail South	Union	WV	24983
267	F00625	RODEFER MOSS & CO PLLC	608 MABRY HOOD RD	KNOXVILLE	TN	37932
268	F0132	ROLLINS CLEAVENGER & ROLLINS, PLLC	PO BOX 169	CHARLESTON	WV	25321-0169
269	F0076	ROTH & WHITE AC	216 W MAIN ST STE B PO BOX 67	KINGWOOD	WV	26537
270	F0228	RSM US LLP	30 South Wacker Suite 3300	Chicago	IL	60606
271	F0344	RUSSELL EVANS & THOMPSON PLLC	299 HERNDON PKWY STE 206	HERNDON	VA	20170-4467
272	F0550	RUSSELL H FRANCIS CPA PLLC	112 VENTURA DR	BRIDGEPORT	WV	26330
273	F0219	RUTHERFORD & JOHNSON PC	116 MEDICAL CIRCLE	WINCHESTER	VA	22601
274	F0584	S. AGARWAL CPA AC	104 HAWKBURY TRCE CRANBERRY POINTE	BECKLEY	WV	25801
275	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	980 National Road	Wheeling	WV	26003
276	F00754	SAVERINE & CO, LLC DBA SAVERINE & CO, PLLC	511 Brooke Trout Drive	Wardensville	WV	26851
277	F0558	SC&H ATTEST SERVICES PC	910 RIDGEBROOK RD	SPARKS	MD	21152
278	F00670	SHELLMAN & COMPANY LLC	4010 W BOY SCOUT BLVD STE 600	TAMPA	FL	33607
279	F0232	SCHNEIDER DOWNS & CO INC	ONE PPG PLACE STE 1700	PITTSBURGH	PA	15222
280	F0063	SEACHRIST & ASSOCIATES A.C.	21 WARDEN RUN RD	WHEELING	WV	26003-6173

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281	F0036	SECRET & SHIELDS AC	333 W MAIN ST PO BOX 1150	CLARKSBURG	WV	26302-1150
282	F0533	SEDOSKY & ASSOCIATES, PLLC	14 E Lincoln Street	Buckhannon	WV	26201
283	F00669	Shaw & Associates, PLLC	111 Park View Lane Suite 200	Wheeling	WV	26003
284	F0306	SHELTON & COMPANY CPAS PC	PO BOX 10068	LYNCHBURG	VA	24506-0068
285	F00739	SIKICH CPA LLC DBA SIKICH CPA PLLC	333 John Carlyle Street Ste 500	Alexandria	VA	22314
286	F00733	SILICON VALLEY ACCOUNTANCY CORPORATION	3150 Almaden Expwy Suite 105	San Jose	CA	95118
287	F0612	SIMMS & COMPANY PLLC	500 Corporate Landing	Charleston	WV	25311
288	F0231	SISTERSON & CO LLP	501 Grant Street Suite 450	PITTSBURGH	PA	15219-2202
289	F00726	SM Magnone CPA, PLLC	3672 Pennsylvania Ave PO BOX 2217	Weirton	WV	26062
290	F00721	Smallwood CPA Firm PLLC	32 Colonial Drive	Charles Town	WV	25414
291	F0266	SMITH & ASSOCIATES CPA & CONSULTANTS PLLC	426 DRUMMOND ST	MORGANTOWN	WV	26505
292	F00690	Smith Accounting Services A.C.	216 13th St	Dunbar	WV	25064
293	F0124	SMITH COCHRAN & HICKS PLLC	3510 MACCORKLE AVE SE	CHARLESTON	WV	25304
294	F0171	SMITH ELLIOTT KEARNS & COMPANY LLC	19405 EMERALD SQUARE SUITE 2300	HAGERSTOWN	MD	21742
295	F0183	SMITH LEWIS CHESS & CO LLP	670 CHERRY TREE LANE	UNIONTOWN	PA	15401-8947
296	F0485	SMYTH & PYLES LLC	50 BALTIMORE ST 4TH FL	CUMBERLAND	MD	21502
297	F0424	SPENCER CPA & ASSOCIATES PLLC	PO BOX 2560	BUCKHANNON	WV	26201
298	F0538	SST ACCOUNTANTS AND CONSULTANTS PLLC	12720 HILLCREST RD STE 500	DALLAS	TX	75230
299	F00720	STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES	37 Carriage Rd	Charleston	WV	25314
300	F00725	STROUD, ROSS & ASSOCIATES, CPAS	339 Rural Acres Dr	Beckley	WV	25801

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301	F0605	STUART T STICKEL CPA CFE PLLC	1810 National Road Building A-1 Unit 303	Wheeling	WV 26003
302	F0611	SULLIVAN & SULLIVAN PLLC	104 HESLEP AVE	FAYETTEVILLE	WV 25840
303	F0090	SUTTLE & STALNAKER PLLC	1411 VIRGINIA ST E STE 100	CHARLESTON	WV 25301-3086
304	F0420	SYMPHONA LLP	1004 Hillcrest Pkwy	Dublin	GA 31021
305	F00735	TAYLOR ACCOUNTING PLLC	305 FOREST BROOK DR	SAINT ALBANS	WV 25177
306	F00649	TAYLOR AND ASSOCIATES PLLC	PO Box 1918	Logan	WV 25601
307	F00719	Taylor's Accounting and Consulting, PLLC	485 Quail Valley Dr.	Princeton	WV 24740
308	F0159	TENNEY & ASSOCIATES PLLC	1101 ROSEMAR RD STE B	PARKERSBURG	WV 26105
309	F0614	TESSA M WHITE PLLC	1108 Kanawha Boulevard E, Unit 502	CHARLESTON	WV 25301
310	F0093	TETRICK & BARTLETT PLLC	122 N OAK ST PO BOX 1916	CLARKSBURG	WV 26302-1916
311	F0029	THE FYFFE JONES GROUP AC	1033 20TH ST PO BOX 1148	HUNTINGTON	WV 25703-1148
312	F00641	The Pomykala Group	4112 N. Cass Avenue	Westmont	IL 60559
313	F0169	THE RODEHEAVER GROUP AC	3214 EARL L CORE RD	MORGANTOWN	WV 26508
314	F0201	TICHENOR & ASSOCIATES LLP	1700 EASTPOINT PKWY STE 270	LOUISVILLE	KY 40223
315	F00685	TIDWELL GROUP LLC	3595 GRANDVIEW PKWY, STE 500	BIRMINGHAM	AL 35243-1817
316	F0146	TRAINER WRIGHT & PATERNO CPAS	218 13TH ST PO BOX 2608	HUNTINGTON	WV 25726-2608
317	F0291	TRIPLETT ACCOUNTING & TAX SERVICE PLLC	228 GLENMORE LOOP RD	ELKINS	WV 26241-9473
318	F0206	TURLINGTON & COMPANY LLP	PO BOX 1697	LEXINGTON	NC 27293-1697
319	F0583	TURNBULL HOOVER & KAHL PA	217 GLENN ST STE 200	CUMBERLAND	MD 21502
320	F0502	UHY LLP	1185 Avenue of the Americas 38th Floor	New York	NY 10036

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321	F0519	URISH POPECK & CO LLC	FOUR GATEWAY CENTER STE 1400	PITTSBURGH	PA 15222
322	F0068	VALLET TAX & ACCOUNTING SERVICES AC	401 COLE ST PO BOX 927	LOGAN	WV 25601-0927
323	F0046	VANDEVANDER & NYPL CPAS AC	330 RANDOLPH AVE PO BOX 1757	ELKINS	WV 26241
324	F0329	VECCHIO & COMPANY PLLC	601 VENTURE DR STE 250	MORGANTOWN	WV 26508-7305
325	F0571	WALLS & ASSOCIATES PLLC	1025 MAIN ST	MILTON	WV 25541
326	F0518	WEWORSKI & ASSOCIATES	4600 LA JOLLA VILLAGE DR STE 340	SAN DIEGO	CA 92122
327	F0133	WHITESSELL & WHITESSELL CPAS	PO BOX 236	PHILIPPI	WV 26416-0236
328	F0590	WILKE CPAS & ADVISORS LLP	1721 Cochran Road Suite 200	Pittsburgh	PA 15220
329	F0368	WILLIAM T GRIMM & ASSOCIATES PC	219 PITTSBURGH ST	UNIONTOWN	PA 15401
330	F0023	WILLIAMS & ASSOCIATES AC	427 KERENS AVENUE PO BOX 2727	Elkins	WV 26241
331	F0184	WILSON SHANNON & SNOW INC	TEN WEST LOCUST ST	NEWARK	OH 43055-5520
332	F0414	WIPFLI LLP	PO Box 690	EAU CLAIRE	WI 54702
333	F0213	YOUNT HYDE & BARBOUR PC	160 Exeter Drive STE 200	WINCHESTER	VA 22603