

	Firm No.	Firm Name	Address Line 1	Address Line 2	City	State	Zip
1	F0153	ERNST & YOUNG LLP	500 VIRGINIA ST E STE 900		CHARLESTON	WV	25301-2125
2	F0151	ANDERSON & LAWLESS CPAS	PO BOX 1537		BLUEFIELD	WV	24701-1537
3	F0137	ANTHONY & ASSOCIATES	1144 MARKET ST STE 204		WHEELING	WV	26003-2941
4	F0074	AUSTIN & ASSOCIATES AC	1556 KANAWHA BLVD E		CHARLESTON	WV	25311-2413
5	F0021	BAGBY JOHNSON & ASSOCIATES AC	PO BOX 2826		HUNTINGTON	WV	25727-2826
6	F0132	ROLLINS CLEAVENGER & ROLLINS CPAS	PO BOX 169		CHARLESTON	WV	25321-0169
7	F0088	MALONEY & ASSOCIATES PLLC	316 E MAIN ST	PO BOX 520	KINGWOOD	WV	26537-0520
8	F0047	RICHMOND & COMPANY CPAS AC	112 MAIN ST	PO BOX 1204	BECKLEY	WV	25802-1204
9	F0012	MCDONOUGH, EDDY, POLING & BAYLOUS, A.C.	412 MARKET ST	PO BOX 184	PARKERSBURG	WV	26102-0184
10	F0377	BENNETT & DOBBINS PLLC	317 CLEVELAND AVE		FAIRMONT	WV	26554-1604
11	F0213	YOUNT HYDE & BARBOUR PC	50 S CAMERON ST	PO BOX 2560	WINCHESTER	VA	22604-1760
12	F0061	JOHN D BLAIR, JR, A.C.	PO BOX 1991		CHARLESTON	WV	25327-1991
13	F0057	BRENDA S BOTIZAN CPA AC	PO BOX 400		NEW MARTINSVILLE	WV	26155-0400
14	F0054	BREESE & ASSOCIATES AC	PO BOX 8064		SO CHARLESTON	WV	25303-0064
15	F0085	PERRY & ASSOCIATES CPAS AC	1907 Grand Central Avenue		VIENNA	WV	26105
16	F0002	DENNIS M BRUMFIELD CPA AC	3301 JACKSON AVE		PT PLEASANT	WV	25550-1826
17	F0003	GRAY GRIFFITH & MAYS AC	707 VIRGINIA ST E STE 400		CHARLESTON	WV	25301-2724
18	F0096	HESS STEWART & CAMPBELL PLLC	PO BOX 1060		HUNTINGTON	WV	25713-1060
19	F0118	ADKINS & YOUNG PLLC	820 BROAD ST		SUMMERSVILLE	WV	26651-0046
20	F0062	HARRIS HARDIN & COMPANY AC	404 9TH ST STE 201		HUNTINGTON	WV	25701-1401
21	F0341	COOPER & ASSOCIATES AC	55 CHASE DR		HURRICANE	WV	25526-8937
22	F0019	HERMAN & CORMANY CPAS AC	8 CAPITOL ST STE 600		CHARLESTON	WV	25301
23	F0145	COSTANZO & ASSOCIATES PLLC	1341 NATIONAL RD	PO BOX 2050	WHEELING	WV	26003-0251

24	F0090	SUTTLE & STALNAKER PLLC	1411 VIRGINIA ST E STE 100		CHARLESTON	WV	25301-3086
25	F0093	TETRICK & BARTLETT PLLC	122 N OAK ST	PO BOX 1916	CLARKSBURG	WV	26302-1916
26	F0063	SEACHRIST & ASSOCIATES A.C.	21 WARDEN RUN RD		WHEELING	WV	26003-6173
27	F0124	SMITH COCHRAN & HICKS PLLC	3510 MACCORKLE AVE SE		CHARLESTON	WV	25304
28	F0121	ELLIS & ELLIS PLLC	500 VIRGINIA ST E STE 1000		CHARLESTON	WV	25301-2716
29	F0071	JOHN EMPSON AC	3 Ridge Road		CHARLESTON	WV	25314-1832
30	F0004	ROBERT E FISHER CPA AC	908 MERCER ST	PO BOX 880	PRINCETON	WV	24740-0880
31	F0006	DAVID M GANTZER CPA AC	111 PARK VIEW LANE STE 103		WHEELING	WV	26003-3406
32	F0344	RUSSELL EVANS & THOMPSON PLLC	299 HERNDON PKWY STE 206		HERNDON	VA	20170-4467
33	F0146	TRAINER WRIGHT & PATERNO CPAS	218 13TH ST	PO BOX 2608	HUNTINGTON	WV	25726-2608
34	F0095	KOZICKI HUGHES TICKERHOOF PLLC	32 20TH ST STE 300		WHEELING	WV	26003-3746
35	F0065	JESSIE & JESSIE AC	105 W 2ND AVE	PO BOX 1437	WILLIAMSON	WV	25661-1437
36	F0029	THE FYFFE JONES GROUP AC	1033 20TH ST	PO BOX 1148	HUNTINGTON	WV	25703-1148
37	F0106	LAMBRIGHT & GUTTA PLLC	1199 VAN VOORHIS RD STE 6		MORGANTOWN	WV	26505-3495
38	F0103	LIVELY & ASSOCIATES PLLC	510 Stafford Dr		PRINCETON	WV	24740-3068
39	F0242	LYNCH & COMPANY AC	201 SUNSET DRIVE		BECKLEY	WV	25801-2825
40	F0149	HUBER MICHAELS AC	111 JOSIE DR		KEYSER	WV	26726-9460
41	F0080	MILLER & MILLER AC	PO BOX 745		SPENCER	WV	25276-0745
42	F0159	TENNEY & ASSOCIATES PLLC	1101 ROSEMAR RD STE B		PARKERSBURG	WV	26105
43	F0010	O'NEAL & ASSOCIATES AC	130 MAIN ST	PO BOX 5128	BECKLEY	WV	25801-7501
44	F0037	CUNNINGHAM POWELL ALEXANDER AC	1544 MILEGROUND RD		MORGANTOWN	WV	26505-3749
45	F0070	HERMAN J PRICE CPA AC	195 GREENBAG RD		MORGANTOWN	WV	26501-7157
46	F0076	ROTH & WHITE AC	216 W MAIN ST STE B	PO BOX 67	KINGWOOD	WV	26537
47	F0219	RUTHERFORD & JOHNSON PC	116 MEDICAL CIRCLE		WINCHESTER	VA	22601

48	F0157	BROWN EDWARDS & CO LLP	707 Virginia Street, East	Suite 300	charleston	WV	25304
49	F0232	SCHNEIDER DOWNS & CO INC	ONE PPG PLACE STE 1700		PITTSBURGH	PA	15222
50	F0036	SECRET & SHIELDS AC	333 W MAIN ST	PO BOX 1150	CLARKSBURG	WV	26302-1150
51	F0104	GLESSNER & ASSOCIATES PLLC	2084 NATIONAL RD		WHEELING	WV	26003-5229
52	F0077	AKERS & ASSOCIATES AC	608 JOHNSTOWN RD		BECKLEY	WV	25801
53	F0046	VANDEVANDER & NYPL CPAS AC	1303 HARRISON AVE	PO BOX 1757	ELKINS	WV	26241
54	F0198	ALMICH & ASSOCIATES	26463 RANCHO PKWY S		LAKE FOREST	CA	92630-8326
55	F0288	GLENN WALKER CPA	PO BOX 1646		MORGANTOWN	WV	26507
56	F0133	WHITESELL & WHITESELL CPAS	PO BOX 236		PHILIPPI	WV	26416-0236
57	F0023	WILLIAMS & ASSOCIATES AC	427 KERENS AVENUE	PO BOX 2727	Elkins	WV	26241
58	F0188	MYERS AND STAUFFER LC	700 W 47TH ST STE 1100		KANSAS CITY	MO	64112
59	F0038	OVIE D GIBSON CPA AC	207 TENNESSEE AVE		CHARLESTON	WV	25302-2324
60	F0048	LAWRENCE J ICKES CPA AC	PO BOX 886		LEWISBURG	WV	24901-0886
61	F0234	KENDALL L DAVIS PC	34 S WILLIAMS ST		HAZLEHURST	GA	31539
62	F0031	SOWERS & COMPANY AC	PO BOX 1050		HURRICANE	WV	25526-3050
63	F0199	REA & ASSOCIATES INC	PO BOX 1020		NEW PHILADELPHIA	OH	44663-5120
64	F0068	VALLET TAX & ACCOUNTING SERVICES AC	401 COLE ST	PO BOX 927	LOGAN	WV	25601-0927
65	F0049	JOHN W PREECE CPA AC	PO BOX 400		DELBARTON	WV	25670
66	F0117	DIAMOND LEFTWICH & CO PLLC	422 10TH ST	PO BOX 527	HUNTINGTON	WV	25710-0527
67	F0167	D'ANNIBALLE & COMPANY INC	2720 SUNSET BLVD		STEUBENVILLE	OH	43952-1155
68	F0221	BEACHY AREHART PLLC	209 N HIGH ST		HARRISONBURG	VA	22802-3801
69	F0305	MALCOLM JOHNSON COMPANY PA	210 N. Charles Richard Beall Blvd		DEBARY	FL	32713
70	F0007	ANDREA S POLING AC	365 S MAIN ST	PO BOX 400	PHILIPPI	WV	26416-0400
71	F0183	SMITH LEWIS CHESS & CO LLP	670 CHERRY TREE LANE		UNIONTOWN	PA	15401-8947

72	F0184	WILSON SHANNON & SNOW INC	TEN WEST LOCUST ST		NEWARK	OH	43055-5520
73	F0369	AHMAD ASSOCIATES LTD PC	8230 OLD COURTHOUSE RD STE 210		VIENNA	VA	22182
74	F0040	KELLIE RAE WRIGHT CPA AC	PO BOX 1982		HUNTINGTON	WV	25720-1982
75	F0008	J C KUNKLE & ASSOCIATES AC	164 LINA LANE		MARTINSBURG	WV	25405-5227
76	F0201	TICHENOR & ASSOCIATES LLP	1700 EASTPOINT PKWY STE 270		LOUISVILLE	KY	40223
77	F0206	TURLINGTON & COMPANY LLP	PO BOX 1697		LEXINGTON	NC	27293-1697
78	F0078	RICK D GAINER CPA AC	PO BOX 5013		VIENNA	WV	26105-5013
79	F0125	CONLEY CPA GROUP PLLC	2857 WHITE HALL BLVD		FAIRMONT	WV	26554
80	F0257	GOFF BACKA ALFERA & COMPANY LLC	3325 SAW MILL RUN BLVD STE 200		PITTSBURGH	PA	15227-2736
81	F0024	JOHN E LAW CPA AC	PO BOX 389		WESTON	WV	26452-0389
82	F0084	HELEN MARCUM CPA AC	340 Tango Rd.		Yawkey	WV	25573
83	F0214	GBQ PARTNERS LLC	230 WEST ST STE 700		COLUMBUS	OH	43215
84	F0126	GOMPERS LOHRI & ASSOCIATES PLLC	117 EDGINGTON LANE		WHEELING	WV	26003-1534
85	F0194	PURKEY CARTER COMPTON SWANN CARTER PLLC	PO BOX 727		MORRISTOWN	TN	37815-0727
86	F0079	PRICE & ASSOCIATES AC	508 Cobalt Lane		Beckley	WV	25801
87	F0119	MUMAW & VICKERS PLLC	102 WEST LIBERTY ST		CHARLES TOWN	WV	25414-1518
88	F0035	ALBRIGHT CRUMBACKER MOUL & ITELL AC	212 LUTZ AVE		MARTINSBURG	WV	25404
89	F0211	DELOITTE & TOUCHE LLP	1299 Pennsylvania Avenue NW	10th Floor	Washington	DC	20004
90	F0140	PRIDE & WINTER CPAS	1010 BLVD AVE		FAIRMONT	WV	26554
91	F0059	FELTON CPA AC	1144 MARKET ST STE 600		WHEELING	WV	26003-2941
92	F0202	PACKER THOMAS	6601 WESTFORD PL STE 101		CANFIELD	OH	44406
93	F0352	KELLEY GALLOWAY SMITH GOOLSBY PSC	PO BOX 990		ASHLAND	KY	41105-0990
94	F0591	MAHER DUESSEL	503 MARTINDALE ST STE 600		PITTSBURGH	PA	15212
95	F0110	COKELEY & ASSOCIATES PLLC	PO BOX 240		HARRISVILLE	WV	26362-0240

96	F0252	BHM CPA Group Inc.	PO BOX 687		PIKETON	OH	45661-0687
97	F0018	MAYNARD & MEASE CPAS AC	5972 US RT 60 E	PO BOX 565	BARBOURSVILLE	WV	25504-0565
98	F0114	WOOMER NISTENDIRK & ASSOCIATES PLLC	231 CAPITOL ST STE 400		CHARLESTON	WV	25301-2200
99	F0231	SISTERSON & CO LLP	310 GRANT ST STE 2100		PITTSBURGH	PA	15219-2202
100	F0229	SMITH KESLER & COMPANY PA	PO BOX 170249		SPARTANBURG	SC	29301-0024
101	F0506	COHNREZNICK LLP	14 Sylvan Way		Parsippany	NJ	07054
102	F0127	D SHAWN WHEELER CPA PLLC	1638 COONSKIN DR		CHARLESTON	WV	25311-1024
103	F0130	TEED & ASSOCIATES PLLC	511 50th ST	PO BOX 4576	CHARLESTON	WV	25364
104	F0196	PRICEWATERHOUSECOOPERS LLP	300 MADISON AVE		NEW YORK	NY	10017-6232
105	F0026	ALLISON & ALLISON CPAS AC	4986 W WASHINGTON ST		CROSS LANES	WV	25313-2016
106	F0098	NICHOLS DEHAVEN & ASSOCIATES CPAS PLLC	PO BOX 610		CHARLES TOWN	WV	25414-0610
107	F0128	OURS LAWYER LEWIS & COMPANY PLLC	224 W. King Street, STE 3-4		MARTINSBURG	WV	25401
108	F0222	HILL BARTH & KING LLC	6603 SUMMIT DR		CANFIELD	OH	44406
109	F0233	KPMG LLP	530 CHESTNUT RIDGE RD		MONTVALE	NJ	07645
110	F0228	RSM US LLP	30 South Wacker	Suite 3300	Chicago	IL	60606
111	F0243	DEARIEN & COMPANY AC	405 CAPITOL ST STE 605		CHARLESTON	WV	25301-1778
112	F0247	LILLIE & COMPANY LLC	PO BOX 570		SUNBURY	OH	43074-0570
113	F0266	SMITH & ASSOCIATES CPA & CONSULTANTS PLLC	426 DRUMMOND ST		MORGANTOWN	WV	26505
114	F0245	HARTLEY & STRAUB PLLC	522 7TH ST		MOUNDSVILLE	WV	26041-2127
115	F0253	GRANT THORNTON LLP	12 Federal Street	Suite 200	Pittsburgh	PA	15212
116	F0303	MCCLINTOCK & ASSOCIATES PC	1370 WASHINGTON PIKE		BRIDGEVILLE	PA	15017-2682
117	F0244	MAYER HOFFMAN MCCANN PC	700 WEST 47TH ST STE 1100		KANSAS CITY	MO	64112
118	F0396	ABRAHAM & COMPANY PLLC	400 MORTON AVE		MOUNDSVILLE	WV	26041-1617
119	F0291	TRIPLETT ACCOUNTING & TAX SERVICE PLLC	728 GLENMORE LOOP RD		ELKINS	WV	26241-9473

120	F0297	GOLDKLANG GROUP CPAs PC	1801 ROBERT FULTON DR STE 200		RESTON	VA	20191-4347
121	F0299	HAYFLICH CPAS PLLC	300 8TH ST 3RD FL		HUNTINGTON	WV	25701-9391
122	F0306	SHELTON & COMPANY CPAS PC	PO BOX 10068		LYNCHBURG	VA	24506-0068
123	F0496	ANGELL TAX & ACCOUNTING AC	224 WALNUT ST		RAVENSWOOD	WV	26164
124	F0307	JACKSON THORNTON & CO PC	PO BOX 96		MONTGOMERY	AL	36101-0096
125	F0309	MYERS PATSY & ASSOCIATES LLC	150 E MAIN ST STE 201		CARNEGIE	PA	15106
126	F0171	SMITH ELLIOTT KEARNS & COMPANY LLC	19405 EMERALD SQUARE	SUITE 2300	HAGERSTOWN	MD	21742
127	F0325	PITROLO & ASSOCIATES PLLC	309 CLEVELAND AVE STE 507		FAIRMONT	WV	26554-1606
128	F0327	AUTREY & TOLER AC	105 HOWARD AVE		MULLENS	WV	25882-1418
129	F0329	VECCHIO & COMPANY PLLC	601 VENTURE DR STE 250		MORGANTOWN	WV	26508-7305
130	F0330	BADGLEY & CHRIST AC	813 HIGHLAND AVE		WILLIAMSTOWN	WV	26187-1619
131	F0332	JOETTA McCALLISTER CPA AC	1027 HEAVENLY DRIVE		SOUTH CHARLESTON	WV	25309
132	F0335	PAM HOLLIDAY CPA AC	1032 SHAWNEE TRAIL		ELKVIEW	WV	25071
133	F0336	ARMANINO LLP	12657 ALCOSTA BLVD STE 500		SAN RAMON	CA	94583-4427
134	F0340	ROGER HARDESTY & ASSOCIATES AC	449 Fortress Blvd STE 3200		Morgantown	WV	26508
135	F0388	KRAFT CPAS PLLC	555 GREAT CIRCLE RD STE 200		NASHVILLE	TN	37228-1310
136	F0354	DECKER & COMPANY PLLC	64 WARM SPRINGS AVE		MARTINSBURG	WV	25404
137	F0355	BUFFAMANTE WHIPPLE BUTTAFARO PC	130 S UNION ST STE 200		OLEAN	NY	14760
138	F0374	CHERRY BEKAERT LLP	3800 Glenwood Avenue	Suite 200	Raleigh	NC	23219
139	F0365	ELLIOTT DAVIS LLC	355 South Main Street Ste 500		GREENVILLE	SC	29601
140	F0367	JEFFERY S HOLLIFIELD CPA PLLC	106 PARK AVE	PO BOX 5424	PRINCETON	WV	24740
141	F0368	WILLIAM T GRIMM & ASSOCIATES PC	219 PITTSBURGH ST		UNIONTOWN	PA	15401
142	F0373	MILLER & COMPANY PLLC	PO BOX 389		HUNTINGTON	WV	25708
143	F0375	MCGILL POWER BELL & ASSOCIATES LLP	180 Mercer Street		MEADVILLE	PA	16335

144	F0384	MOCK BOSCO & ASSOCIATES PC	900 WASHINGTON AVENUE		CARNEGIE	PA	15106
145	F0380	PERRY-ZOLADZ & COMPANY, PLLC	111 PARK VIEW LANE STE 203		WHEELING	WV	26003
146	F0398	DARNELL & COMPANY AC	59 RULAND RD STE F		KEARNEYSVILLE	WV	25430
147	F0399	BRENDA S PAULEY CPA AC	128 JUNEBUG WAY		ELKVIEW	WV	25071
148	F0402	BRADLEY THOMAS & MATTHEW CLOSE CPAS PLLC	1680 VALLEY RD	PO BOX 636	BERKELEY SPRINGS	WV	25411
149	F0410	CAVA & BANKO PLLC	117 E MAIN ST		BRIDGEPORT	WV	26330
150	F0414	WIPFLI LLP	4890 Owen Ayres Ct	Suite 200	EAU CLAIRE	WI	54701
151	F0269	BDO USA, P.A.	5300 Patterson Ave SE	Suite 100	GRAND RAPIDS	MI	49512
152	F0419	J SCOTT MAZUR CPA	432 GREEN ST		SEWICKLEY	PA	15143
153	F0420	SYMPHONA LLP	118 Park of Commerce Dr	Suite 200	SAVANNAH	GA	31405
154	F0421	CROWE LLP	320 E JEFFERSON BLVD		SOUTH BEND	IN	46624
155	F0424	SPENCER CPA & ASSOCIATES PLLC	PO BOX 2560		BUCKHANNON	WV	26201
156	F0426	RECTOR REEDER & LOFTON PC	623 TOM BREWER ROAD		LOGANVILLE	GA	30052-4042
157	F0429	GRIFFITH & ASSOCIATES PLLC	950 LITTLE COAL RIVER RD		ALUM CREEK	WV	25003
158	F0428	COLE & ASSOCIATES CPAs LLC	2118 ROSALIND AVE SW		ROANOKE	VA	24014-1718
159	F0431	BERNARD ROBINSON & CO LLP	1501 HIGHWOODS BLVD STE 300		GREENSBORO	NC	27410
160	F0434	SMITH & COMPANY CPA AC	810 N KANAWHA ST	PO BOX 248	BEAVER	WV	25813
161	F0436	HILDEBRAND LIMPARIS & ASSOCIATES CPAS PC	7101 GUILFORD DR STE 200		FREDERICK	MD	21704
162	F0438	NOVOGRADAC & COMPANY LLP	1160 BATTERY ST EAST BLDG STE 225		SAN FRANCISCO	CA	94111
163	F0444	MALONEY & NOVOTNY LLC	1111 SUPERIOR AVE STE 700		CLEVELAND	OH	44114
164	F0447	DORINDA KISNER CPA PLLC	1003 E STATE AVE		TERRA ALTA	WV	26764
165	F0456	MARK P JOSEPH CPA PLLC	PO BOX 406		BEVERLY	WV	
166	F0460	DAUBY OCONNOR & ZALESKI LLC	501 CONGRESSIONAL BLVD STE 300		CARMEL	IN	46032
167	F0461	PHILLIP C JARRELL LLC	43 N TALLAHASSEE ST		HAZELHURST	GA	31539

168	F0463	BAKER TILLY US, LLP	205 N MICHIGAN AVE		CHICAGO	IL	60601-5927
169	F0464	IRA MARC MILLER & CO PA	1340 Smith Avenue	Suite 200	Baltimore	MD	21209
170	F0469	MILLER STACEY & ASSOCIATES INC	300 CAROLINA AVE		CHESTER	WV	26034
171	F0471	A D G ACCOUNTING & TAX PLLC	PO BOX 730		CRAB ORCHARD	WV	25827
172	F0473	FORVIS, LLP	900 Virginia Street East, Suite 800		CHARLESTON	WV	25301
173	F0478	MESSER & ASSOCIATES AC	5036 Washington Street, West		Cross Lanes	WV	25313
174	F0480	HENDERSON TAX SERVICE PLLC	55 don Knotts blvd		Morgantown	WV	26505
175	F0483	PERSINGER COMPANY CPAS INC	501 E DOLLY ANN DR	PO BOX 60	COVINGTON	VA	24426
176	F0481	MOSS ADAMS LLP	999 THIRD AVE STE 2800		SEATTLE	WA	98104
177	F0482	LEWIS & ASSOCIATES AC	5972 US RTE 60 E	PO BOX 565	BARBOURSVILLE	WV	25504
178	F0484	CHRIS R PETTIGREW AC	1914 HUBER RD		CHARLESTON	WV	25314
179	F0485	SMYTH & PYLES LLC	50 BALTIMORE ST 4TH FL		CUMBERLAND	MD	21502
180	F0347	CLIFTONLARSONALLEN LLP	220 S 6TH ST STE 300		MINNEAPOLIS	MN	55402
181	F0487	FREED MAXICK CPAS PC	424 MAIN ST STE 800		BUFFALO	NY	14202
182	F0490	PREZKOP-CHAPPELEAR & ASSOCIATES AC	1025 MAIN ST STE 710		WHEELING	WV	26003
183	F0491	CARTE HALL & ASSOCIATES AC	PO BOX 827		ELKINS	WV	26241
184	F0493	MANNING & ASSOCIATES CPAs LLC	PO BOX 13449		DAYTON	OH	45413
185	F0494	HENDERSON & PILLETERI LLC	200 CHASE PARK S STE 220		BIRMINGHAM	AL	35244
186	F0500	EDWARD D GOMPERS & COMPANY AC	2001 MAIN ST STE 401		WHEELING	WV	26003
187	F0502	UHY LLP	1185 Avenue of the Americas	38th Floor	New York	NY	10036
188	F0507	FIRLEY MORAN FREER & EASSA CPA PC	125 East Jefferson St Ste 920		Syracuse	NY	13202
189	F0511	MURRAY QUEEN & COMPANY PLLC	118 E MAIN ST		BRIDGEPORT	WV	26330
190	F0514	GIANOLA HARMON & ASSOC PLLC	93 MACCORKLE AVE SW		SO CHARLESTON	WV	25303
191	F0515	A SCOTT ROBERTSON ACCOUNTING SERVICES PLLC	107 C ANNA SQ		FAIRMONT	WV	26554

192	F0519	URISH POPECK & CO LLC	THREE GATEWAY CENTER STE 2400	PITTSBURGH	PA	15222
193	F0379	ERIC J AYERSMAN CPA AC	339 3RD AVE	SO CHARLESTON	WV	25303
194	F0522	CLARK SCHAEFER HACKETT	10100 INNOVATION DR STE 400	MIAMISBURG	OH	45342
195	F0524	LOUIS PLUNG & COMPANY LLP	420 FT DUQUESNE BLVD STE 1900	PITTSBURGH	PA	15222-1475
196	F0403	EIDE BAILLY LLP	4310 17TH AVE S	FARGO	ND	58108-2545
197	F0528	FULL & HUPP CPAs AC	534 4th Street	Marietta	OH	45750
198	F0530	PRICE ROMINE PLLC	PO BOX 3266	SHEPHERDSTOWN	WV	25443
199	F0532	PLANTE & MORAN PLLC	3000 Town Center, STE 100	SOUTHFIELD	MI	48075
200	F0533	SEDOSKY & ASSOCIATES, PLLC	14 E Lincoln Street	Buckhannon	WV	26201
201	F0534	ASTORG & JONES AC	501 AVERY ST STE 9000	PARKERSBURG	WV	26101
202	F0535	COXHOLLIDAYOUNG PLLC	101 N Spring Street, Suite 200	Martinsburg	WV	25401
203	F0536	LOWE & ASSOCIATES PLLC	1156 S MAIN ST	MILTON	WV	25541
204	F0537	DOPSON & ASSOCIATES PLLC	217 W BURKE ST	MARTINSBURG	WV	25401
205	F0538	SALMON SIMS THOMAS & ASSOCIATES PLLC	12720 HILLCREST RD STE 500	DALLAS	TX	75230
206	F0539	JAMES M TAYLOR CPA PLLC	147 STONE CHURCH RD	WHEELING	WV	26003
207	F0541	JOHNSON LAMBERT LLP	4242 SIX FORKS RD STE 1500	RALEIGH	NC	27609-6084
208	F0542	BRENDA HUNT CPA PLLC	447 CALL ROAD SUITE 106	CHARLESTON	WV	25312
209	F0543	R D HOAG & ASSOCIATES LLC	555 N BELL AVE	CARNEGIE	PA	15106
210	F0544	BUCKLER MCKENNEY & NADZADI PC	116 FOX PLAN RD	MONROEVILLE	PA	15146
211	F0548	HERBEIN & COMPANY INC	2763 Century Blvd	Reading	PA	19610
212	F0550	RUSSELL H FRANCIS CPA PLLC	112 VENTURA DR	BRIDGEPORT	WV	26330
213	F0551	MATHENY & COMPANY AC	167 SENECA DR	PO BOX 528	WV	25271
214	F0553	HENRY H JONES CPA PLLC	3511 E CUMBERLAND RD	BLUEFIELD	WV	24701
215	F0554	PKF O'Connor Davies LLP	500 Mamaroneck Ave Suite 301	Harrison	NY	10528

216	F0556	FRANK N HESTAND CPA PSC	261 REGENCY CIRCLE STE 1		LEXINGTON	KY	40503
217	F0558	SC&H ATTEST SERVICES PC	910 RIDGEBROOK RD		SPARKS	MD	21152
218	F0559	CHARLES L. STRAUSBAUGH CPA PC	45 WALNUT ST		WAYNESBORO	PA	17268
219	F0563	FIKE CONNER AND ASSOCIATES PA	546 NATIONAL HIGHWAY		CUMBERLAND	MD	21502
220	F0564	KORESKE & ESTEP PLLC	300 Star Ave Ste 314		Parkersburg	WV	26101
221	F0565	GROSSMAN YANAK & FORD LLP	401 Liberty Avenue STE 1800		PITTSBURGH	PA	15222
222	F0569	ANDREW PIERI CPA PC	86-119 MARENGO ST		HOLLISWOOD	NY	11423
223	F0571	WALLS & ASSOCIATES PLLC	1025 MAIN ST		MILTON	WV	25541
224	F0572	COHEN & COMPANY LTD	1350 EUCLID AVE STE 800		CLEVELAND	OH	44115
225	F0573	E G CONLEY PC	ONE FORESTWOOD DR STE 201		PITTSBURGH	PA	15237
226	F0574	FIZER AND ASSOCIATES PLLC	10 STONY POINT RD		CHARLESTON	WV	25314
227	F0575	BLUE & CO., LLC	9200 Worthington Road	Suite 200	Westerville	OH	43082
228	F0578	APRIO LLP	2002 Summit Blvd, Ste 120		ATLANTA	GA	30319
229	F0580	JASON G JENKINS CPA PLLC	15 UNION STREET	PO BOX 156	BRUCETON	WV	26525
230	F0581	MARCUM LLP	730 3rd Avenue, 11th Floor		New York	NY	10017
231	F0582	CARON & BLETZER PLLC	1 Library Lane		KINGSTON	NH	03848
232	F0583	TURNBULL HOOVER & KAHL PA	217 GLENN ST STE 200		CUMBERLAND	MD	21502
233	F0584	S. AGARWAL CPA AC	104 HAWKBURY TRCE	CRANBERRY POINTE	BECKLEY	WV	25801
234	F0585	KRISTINA BERON CPA PLLC	10 Foodland Plaza		Glenville	WV	26351
235	F0588	HOWARD J MANN CPA AC	1126 W KING ST		MARTINSBURG	WV	25401
236	F0590	WILKE CPAS & ADVISORS LLP	1721 Cochran Road Suite 200		Pittsburgh	PA	15220
237	F0592	DIMIT ACCOUNTING CORPORATION	729 29th Street		Parkersburg	WV	26101
238	F0594	DENESEUS & ASSOCIATES PLLC	175 PIPPIN DR		MARTINSBURG	WV	25403
239	F0596	FERRARI & ASSOCIATES PLLC	616 Schubert Pl		Morgantown	WV	26505

240	F0597	RICHEY MAY & CO LLP	9780 S. Meridian Blvd. Ste 500		Englewood	CO	80112
241	F0598	TYLER J GATRELL CPA PLLC	214 11TH AVE W		HUNTINGTON	WV	25701
242	F0605	STUART T STICKEL CPA CFE PLLC	1810 National Road	Building A-1 Unit 303	Wheeling	WV	26003
243	F0600	C ZACHARY MEYERS PLLC	170 Hyde Park Road		Winfield	WV	25213
244	F0603	PBMARES LLP	701 TOWN CENTER DR STE 900		NEWPORT NEWS	VA	23606
245	F0604	LORIE SMITH MEADOWS PLLC	PO Box 608		Eleanor	WV	25070
246	F0608	ALEXANDER BUSINESS CONSULTING SERVICES AC	108 N MAIN ST		PETERSBURG	WV	26847
247	F0609	PANARO CPAS PLLC	2604 VIRGINIA AVE SE		CHARLESTON	WV	25304
248	F0610	CARTER & COMPANY CPA LLC	243 HARBOR BLVD STE 201		DESTIN	FL	32541
249	F0617	DOOLEY & VICARS CPAS LLP	1100 Boulders Parkway	Suite 600	North Chesterfield	VA	23225
250	F0611	SULLIVAN & SULLIVAN PLLC	102 E MAPLE AVE STE 5		FAYETTEVILLE	WV	25840
251	F0612	SIMMS & COMPANY PLLC	216 Brooks Street, Suite 200		Charleston	WV	25301
252	F0614	TESSA M WHITE PLLC	1108 Kanawha Boulevard E, Unit 502		CHARLESTON	WV	25301
253	F00618	MACIAS GINI & O'CONNELL LLP	2121 Avenue of the Stars	Suite 2200	Los Angeles	CA	90067
254	F00619	Pension Assurance LLP	5126 Clareton Dr Ste 110		Agoura Hills	CA	91301
255	F00620	KESSEL CPA AND ASSOCIATES PLLC	7570 US Highway 220 S Suite 2		Moorefield	WV	26836
256	F00621	Citrin Cooperman & Company LLP	50 Rockefeller Plaza		New York	NY	10020
257	F00623	Caudill & Associates CPA PLLC	3070 Lake Crest Cir - Box 267		LEXINGTON	KY	40513
258	F00626	HARPER RAINS KNIGHT & COMPANY PA	1052 HIGHLAND COLONY PRKWY STE 100		RIDGELAND	MS	39157
259	F00625	RODEFER MOSS & CO PLLC	608 MABRY HOOD RD		KNOXVILLE	TN	37932
260	F00627	BOYER & RITTER LLC	211 HOUSE AVENUE		CAMP HILL	PA	17011
261	F00628	DENISE C DAMPIER CPA PLLC	201 NORTH MCDOWELL STREET- 30633	PO BOX 30633	CHARLOTTE	NC	28230
262	F00631	GRAY GRIFFITH & MAYS - MORGANTOWN PLLC	707 Virginia Street East		Charleston	WV	25301
263	F00633	MCM CPAS & ADVISORS LLP	101 S. FIFTH STREET, SUITE 2100		LOUISVILLE	KY	40202

264	F00634	FRED C. HESS CPA PLLC	PO BOX 8593	Attn: Internal Accounting - Licensing	CHARLESTON	WV	25303
265	F00640	Mazars USA LLP	135 W 50th Street		New York	NY	10020
266	F00638	MARK V. KUNTZ, CPA, PLLC	PO BOX 4549		BRIDGEPORT	WV	26330
267	F00641	The Pomykala Group	4112 N. Cass Avenue		Westmont	IL	60559
268	F00649	TAYLOR AND ASSOCIATES PLLC	PO Box 1918		Logan	WV	25601
269	F00652	KIRKPATRICKPRICE INC	4235 Hillboro Pike Ste 300		Nashville	TN	37215-3344
270	F00651	KATZ SAPPER & MILLER LLP	800 E 96th St Suite 500		Indianapolis	IN	46240
271	F00650	Gates Tax Service AC	663 Doe Run Rd		Inwood	WV	25428
272	F00653	PKF MUELLER LLP	1707 N Randall Rd Ste 200		Elgin	IL	60123
273	F00656	FOGLE ACCOUNTING & CONSULTING PLLC	PO Box 1339		Shepherdstown	WV	25443
274	F00654	MARK GREEN CPA AC	31 Hovatter Drive		Inwood	WV	25428
275	F00655	BROTSKY CPA AC	138 Camden Circle, Apt. 407		Scott Depot	WV	25560
276	F00657	Capin Crouse, LLP	345 Massachusetts Ave	Suite 300	Indianapolis	IN	46204
277	F00658	CHILDERS ACCOUNTING PLLC	109 LAFAYETTE ST		SAINT MARYS	WV	26170
278	F00661	LISA D JENNINGS CPA PLLC	PO BOX 819		ATHENS	WV	24712
279	F00660	NorthStar Accounting & Tax Services PLLC	141 Smithtown School Road		Morgantown	WV	26508
280	F00663	SIKICH LLP	1415 W DIEHL RD		NAPERVILLE	IL	60563
281	F00665	LONGERBEAM TAX & ACCOUNTING SERVICES AC	86 Florence Ct		Charles Town	WV	25414
282	F00664	R. GABE RUSHDEN, CPA, AC	179 Summers St., Ste 721		Charelston	WV	25301
283	F00669	Shaw & Associates, PLLC	111 Park View Lane	Suite 200	Wheeling	WV	26003
284	F00668	Melissa Powers CPA & Associates PLLC	107 Starling Estates		Morgantown	WV	26508
285	F00667	Millhuff-Stang CPA Inc.	8841 Ohio River Road	PO Box 44	Wheelersburg	OH	45694
286	F00670	SCHELLMAN & COMPANY LLC	4010 W BOY SCOUT BLVD STE 600		TAMPA	FL	33607
287	F00671	K.T. Bright CPA Accounting & Tax Services, AC	1105 Harrison Avenue		Elkins	WV	26241

288	F00673	MILLER MAYER SULLIVAN & STEVENS LLP	2365 Harrodsburg Road		Lexington	KY	40504
289	F00674	CHANG & COMPANY	4360 Chamblee Dunwoody Rd Suite 206		Atlanta	GA	30341
290	F00676	BERRY DUNN MCNEIL & PARKER LLC D/B/A BERRY DUNN MCNEIL & PARKER PLLC	2211	Congress Street	Portland	ME	04102
291	F00679	Ranjeet Koirala CPA PC	535 W Airport, Fwy 120		Irving	TX	75062
292	F00681	Gettry Marcus CPA PC	88 Froehlich Farm Blvd		Woodbury	NY	11797
293	F00680	James Moore & Co., P.L.	5931 NW 1st PL		Gainesville	FL	32607
294	F00682	Bruce H Elliott CPA PLLC	PO Box 639		Berkeley Springs	WV	25411-0639
295	F00684	Adkins & Reynolds, CPAs, PLLC	3135 16th Street Road, Suite 21		Huntington	WV	25701
296	F00685	TIDWELL GROUP LLC	3595 GRANDVIEW PKWY, STE 500		BIRMINGHAM	AL	35243-1817
297	F00686	J. DAVIS, CPA - ACCOUNTING CORPORATION	167 Ticonderoga Drive		Kearneysville	WV	25430
298	F00689	BLAIR & COMPANY	PO BOX 1991		CHARLESTON	WV	25327
299	F0169	THE RODEHEAVER GROUP AC	3214 EARL L CORE RD		MORGANTOWN	WV	26508
300	F00690	Smith Accounting Services A.C.	307 Pennsylvania Ave		Charleston	WV	25302
301	F00691	Gray Callison and Jones CPA PC	3813 Forrestgate Drive		Winston-Salem	NC	27103
302	F00693	Price and Associates CPAs, LLC	400 North Ashley Drive	Suite 1325	Tampa	FL	33602
303	F00694	Porter & Associates CPAs PLLC	3327B US RT 60 East	P O Box 8129	Huntington	WV	25705
304	F00698	Lilling & Company LLP	2 Seaview Boulevard	Suite 200	PORT WASHINGTON	NY	11050
305	F00699	DAVE V. JOHN, LLC	4788 WEST COMMERCIAL BLVD		FORT LAUDERDALE	FL	33319
306	F00700	RENICK PERRY CPAS PLLC	1506 Greenbrier Drive		Huntington	WV	25704
307	F00701	Barfield and Kinkead LLC	3973 Atlanta Hwy Suite 800	P O Box 3350	Loganville	GA	30052
308	F00703	Hughes Pittman & Gupton, LLP	1500 Sunday Drive	Suite 300	Raleigh	NC	27607
309	F00706	Nathan Ferguson CPA LLC	920 Fleming Street		Wylie	TX	75098
310	F00707	NELSON CPAS PLLC	2901 Emerson Avenue		Parkersburg	WV	26104
311	F00708	EMMER ACCOUNTING & CONSULTING, PLLC	466 Hackney Lane		Charles Town	WV	25414

312	F00711	SELDOMRIDGE & SHAFER CPAS PLLC	703 Jefferson St S		Lewisburg	WV	24901
313	F00709	MaloneBailey LLP	10370 Richmond Ave Suite 600		Houston	TX	77042
314	F00710	JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC	203 Queensbury Ct		White Hall	WV	26554
315	F00715	BPM LLP	2001 N Main Street, Suite 360		Walnut Creek	CA	94596
316	F00712	CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC	1543 Fairmont Avenue	Suite 2020	Fairmont	WV	26554
317	F00713	ADAM M. CARLIN, CPA, PLLC	90 South Marsham Street		Romney	WV	26757
318	F00716	MHCS P.C.	1601 West Lakes Parkway	Suite 300	West Des Moines	IA	50266
319	F00714	Miller Cooper & Co., Ltd.	1751 Lake Cook Road	Suite 400	Deerfield	IL	60015
320	F00718	BRAD RYAN CPA PLLC	67 Shady Elm Street		Ridgeley	WV	26753
321	F00719	Taylor's Accounting and Consulting, PLLC	485 Quail Valley Dr.		Princeton	WV	24740
322	F00720	STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES	37 Carriage Rd		Charleston	WV	25314
323	F00721	Smallwood CPA Firm PLLC	32 Colonial Drive		Charles Town	WV	25414
324	F00722	Anders Minkler Huber & Helm LLP	800 Market Street, Suite 500		St. Louis	MO	63101-2501
325	F00723	BODINE PERRY, PLLC	999 VANDERBILT BEACH ROAD	STE 704	NAPLES	FL	34108
326	F00724	J. Schaefer & Company, LLC	1360 W. 9th St.	Suite 420	Cleveland	OH	44113
327	F00725	STROUD, ROSS & ASSOCIATES, CPAS	339 Rural Acres Dr		Beckley	WV	25801
328	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	980 National Road		Wheeling	WV	26003
329	F00726	SM Magnone CPA, PLLC	3672 Pennsylvania Ave	PO Box 2217	Weirton	WV	26062
330	F00727	ECKLEBERRY ACCOUNTING CORPORATION	823 CAROLINA AVE	SUITE 1	CHESTER	WV	26034
331	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	1981 NW 88 Court	Suite 201	Doral	FL	33172
332	F00730	Edward Magee Consulting, PLLC	14 Fern Rd W		Charleston	WV	25314
333	F00731	Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor	8740 Middleway Pike		Charles Town	WV	25414
334	F00732	HoganTaylor LLP	2222 S Utica Place	Suite 200	Tulsa	OK	74114