

	Firm No.	Business Name	Business Address Line 1	City	State	ZIP Code
1	F0153	ERNST & YOUNG LLP	500 VIRGINIA ST E STE 900	CHARLESTON	WV	25301-2125
2	F0132	ROLLINS CLEAVENGER & ROLLINS, PLLC	PO BOX 169	CHARLESTON	WV	25321-0169
3	F0151	ANDERSON & LAWLESS CPAS	PO BOX 1537	BLUEFIELD	WV	24701-1537
4	F0137	ANTHONY & ASSOCIATES	1144 MARKET ST STE 204	WHEELING	WV	26003-2941
5	F0074	AUSTIN & ASSOCIATES AC	1556 KANAWHA BLVD E	CHARLESTON	WV	25311-2413
6	F0088	MALONEY & ASSOCIATES PLLC	316 E MAIN ST PO BOX 520	KINGWOOD	WV	26537-0520
7	F0047	RICHMOND & COMPANY CPAS AC	112 MAIN ST PO BOX 1204	BECKLEY	WV	25802-1204
8	F0012	MCDONOUGH, EDDY, POLING & BAYLOUS, A.C.	412 MARKET ST PO BOX 184	PARKERSBURG	WV	26102-0184
9	F0377	BENNETT & DOBBINS PLLC	317 CLEVELAND AVE	FAIRMONT	WV	26554-1604
10	F0213	YOUNT HYDE & BARBOUR PC	160 Exeter Drive STE 200	WINCHESTER	VA	22603
11	F0061	JOHN D BLAIR, JR, A.C.	PO BOX 1991	CHARLESTON	WV	25327-1991
12	F0057	BRENDA S BOTIZAN CPA AC	PO BOX 400	NEW MARTINSVILLE	WV	26155-0400
13	F0054	BREESE & ASSOCIATES AC	PO BOX 8064	SO CHARLESTON	WV	25303-0064
14	F0085	PERRY & ASSOCIATES CPAS AC	1907 Grand Central Avenue	VIENNA	WV	26105
15	F0002	DENNIS M BRUMFIELD CPA AC	3301 JACKSON AVE	PT PLEASANT	WV	25550-1826
16	F0003	GRAY GRIFFITH & MAYS AC	707 VIRGINIA ST E STE 400	CHARLESTON	WV	25301-2724
17	F0096	HESS STEWART & CAMPBELL PLLC	PO BOX 1060	HUNTINGTON	WV	25713-1060
18	F0118	ADKINS & YOUNG PLLC	820 BROAD ST	SUMMERSVILLE	WV	26651-0046
19	F0062	HARRIS HARDIN & COMPANY AC	404 9TH ST STE 201	HUNTINGTON	WV	25701-1401
20	F0341	COOPER & ASSOCIATES AC	55 CHASE DR	HURRICANE	WV	25526-8937
21	F0019	HERMAN & CORMANY CPAS AC	812 QUARRIER ST STE 100	CHARLESTON	WV	25301
22	F0090	SUTTLE & STALNAKER PLLC	1411 VIRGINIA ST E STE 100	CHARLESTON	WV	25301-3086
23	F0093	TETRICK & BARTLETT PLLC	122 N OAK ST PO BOX 1916	CLARKSBURG	WV	26302-1916
24	F0063	SEACHRIST & ASSOCIATES A.C.	21 WARDEN RUN RD	WHEELING	WV	26003-6173
25	F0124	SMITH COCHRAN & HICKS PLLC	3510 MACCORKLE AVE SE	CHARLESTON	WV	25304
26	F0121	ELLIS & ELLIS PLLC	500 VIRGINIA ST E STE 1000	CHARLESTON	WV	25301-2716

	Firm No.	Business Name	Business Address Line 1	City	State	ZIP Code
27	F0071	JOHN EMPSON AC	3 Ridge Road	CHARLESTON	WV	25314-1832
28	F0004	ROBERT E FISHER CPA AC	22652 Seneca Trail South	Union	WV	24983
29	F0006	DAVID M GANTZER CPA AC	111 PARK VIEW LANE STE 103	WHEELING	WV	26003-3406
30	F0344	RUSSELL EVANS & THOMPSON PLLC	299 HERNDON PKWY STE 206	HERNDON	VA	20170-4467
31	F0146	TRAINER WRIGHT & PATERNO CPAS	218 13TH ST PO BOX 2608	HUNTINGTON	WV	25726-2608
32	F0095	KOZICKI HUGHES TICKERHOOF PLLC	32 20TH ST STE 300	WHEELING	WV	26003-3746
33	F0065	JESSIE & JESSIE AC	105 W 2ND AVE PO BOX 1437	WILLIAMSON	WV	25661-1437
34	F0029	THE FYFFE JONES GROUP AC	1033 20TH ST PO BOX 1148	HUNTINGTON	WV	25703-1148
35	F0106	LAMBRIGHT & GUTTA PLLC	1199 VAN VOORHIS RD STE 6	MORGANTOWN	WV	26505-3495
36	F0103	LIVELY & ASSOCIATES PLLC	510 Stafford Dr	PRINCETON	WV	24740-3068
37	F0242	LYNCH & COMPANY AC	201 SUNSET DRIVE	BECKLEY	WV	25801-2825
38	F0149	HUBER MICHAELS AC	111 JOSIE DR	KEYSER	WV	26726-9460
39	F0080	MILLER & MILLER AC	PO BOX 745	SPENCER	WV	25276-0745
40	F0159	TENNEY & ASSOCIATES PLLC	1101 ROSEMAR RD STE B	PARKERSBURG	WV	26105
41	F0010	O'NEAL & ASSOCIATES AC	130 MAIN ST PO BOX 5128	BECKLEY	WV	25801-7501
42	F0037	CUNNINGHAM POWELL ALEXANDER AC	1544 MILEGROUND RD	MORGANTOWN	WV	26505-3749
43	F0070	HERMAN J PRICE CPA AC	195 GREENBAG RD	MORGANTOWN	WV	26501-7157
44	F0076	ROTH & WHITE AC	216 W MAIN ST STE B PO BOX 67	KINGWOOD	WV	26537
45	F0219	RUTHERFORD & JOHNSON PC	116 MEDICAL CIRCLE	WINCHESTER	VA	22601
46	F0157	BROWN EDWARDS & CO LLP	707 Virginia Street, East Ste 300	charleston	WV	25304
47	F0232	SCHNEIDER DOWNS & CO INC	ONE PPG PLACE STE 1700	PITTSBURGH	PA	15222
48	F0036	SECRET & SHIELDS AC	333 W MAIN ST PO BOX 1150	CLARKSBURG	WV	26302-1150
49	F0104	GLESSNER & ASSOCIATES PLLC	2084 NATIONAL RD	WHEELING	WV	26003-5229
50	F0077	AKERS & ASSOCIATES AC	608 JOHNSTOWN RD	BECKLEY	WV	25801
51	F0046	VANDEVANDER & NYPL CPAS AC	330 RANDOLPH AVE PO BOX 1757	ELKINS	WV	26241

	Firm No.	Business Name	Business Address Line 1	City	State	ZIP Code
52	F0198	ALMICH & ASSOCIATES	26463 RANCHO PKWY S	LAKE FOREST	CA	92630-8326
53	F0288	GLENN WALKER CPA	PO BOX 1646	MORGANTOWN	WV	26507
54	F0038	OVIE D GIBSON CPA AC	207 TENNESSEE AVE	CHARLESTON	WV	25302-2324
55	F0133	WHITESSELL & WHITESSELL CPAS	PO BOX 236	PHILIPPI	WV	26416-0236
56	F0023	WILLIAMS & ASSOCIATES AC	427 KERENS AVENUE PO BOX 2727	Elkins	WV	26241
57	F0188	MYERS AND STAUFFER LC	700 W 47TH ST STE 1100	KANSAS CITY	MO	64112
58	F0048	LAWRENCE J ICKES CPA AC	PO BOX 886	LEWISBURG	WV	24901-0886
59	F0234	KENDALL L DAVIS PC	34 S WILLIAMS ST	HAZLEHURST	GA	31539
60	F0199	REA & ASSOCIATES INC	PO BOX 1020	NEW PHILADELPHIA	OH	44663-5120
61	F0068	VALLET TAX & ACCOUNTING SERVICES AC	401 COLE ST PO BOX 927	LOGAN	WV	25601-0927
62	F0117	DIAMOND LEFTWICH & CO PLLC	422 10TH ST PO BOX 527	HUNTINGTON	WV	25710-0527
63	F0167	D'ANNIBALLE & COMPANY INC	2720 SUNSET BLVD	STEUBENVILLE	OH	43952-1155
64	F0221	BEACHY AREHART PLLC	209 N HIGH ST	HARRISONBURG	VA	22802-3801
65	F0007	ANDREA S POLING AC	365 S MAIN ST PO BOX 400	PHILIPPI	WV	26416-0400
66	F0183	SMITH LEWIS CHESS & CO LLP	670 CHERRY TREE LANE	UNIONTOWN	PA	15401-8947
67	F0184	WILSON SHANNON & SNOW INC	TEN WEST LOCUST ST	NEWARK	OH	43055-5520
68	F0369	AHMAD ASSOCIATES LTD PC	8230 OLD COURTHOUSE RD STE 210	VIENNA	VA	22182
69	F0040	KELLIE RAE WRIGHT CPA AC	PO BOX 1982	HUNTINGTON	WV	25720-1982
70	F0008	J C KUNKLE & ASSOCIATES AC	164 LINA LANE	MARTINSBURG	WV	25405-5227
71	F0201	TICHENOR & ASSOCIATES LLP	1700 EASTPOINT PKWY STE 270	LOUISVILLE	KY	40223
72	F0206	TURLINGTON & COMPANY LLP	PO BOX 1697	LEXINGTON	NC	27293-1697
73	F0078	RICK D GAINER CPA AC	PO BOX 5013	VIENNA	WV	26105-5013
74	F0125	CONLEY CPA GROUP PLLC	2857 WHITE HALL BLVD	FAIRMONT	WV	26554
75	F0257	GOFF BACKA ALFERA & COMPANY LLC	3325 SAW MILL RUN BLVD STE 200	PITTSBURGH	PA	15227-2736
76	F0024	JOHN E LAW CPA AC	PO BOX 389	WESTON	WV	26452-0389

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77	F0084	HELEN MARCUM CPA AC	340 Tango Rd.	Yawkey	WV	25573
78	F0214	GBQ PARTNERS LLC	230 WEST ST STE 700	COLUMBUS	OH	43215
79	F0126	GOMPERS LOHRI & ASSOCIATES PLLC	117 EDGINGTON LANE	WHEELING	WV	26003-1534
80	F0194	PURKEY CARTER COMPTON SWANN CARTER PLLC	PO BOX 727	MORRISTOWN	TN	37815-0727
81	F0079	PRICE & ASSOCIATES AC	508 Cobalt Lane	Beckley	WV	25801
82	F0119	MUMAW & VICKERS PLLC	102 WEST LIBERTY ST	CHARLES TOWN	WV	25414-1518
83	F0035	ALBRIGHT CRUMBACKER MOUL & ITELL AC	212 LUTZ AVE	MARTINSBURG	WV	25404
84	F0211	DELOITTE & TOUCHE LLP	1299 Pennsylvania Avenue NW 10th Floor	Washington	DC	20004
85	F0059	FELTON CPA AC	1144 MARKET ST STE 600	WHEELING	WV	26003-2941
86	F0110	COKELEY & ASSOCIATES PLLC	PO BOX 240	HARRISVILLE	WV	26362-0240
87	F0202	PACKER THOMAS	6601 WESTFORD PL STE 101	CANFIELD	OH	44406
88	F0352	KELLEY GALLOWAY SMITH GOOLSBY PSC	PO BOX 990	ASHLAND	KY	41105-0990
89	F0591	MAHER DUESSEL	503 MARTINDALE ST STE 600	PITTSBURGH	PA	15212
90	F0252	BHM CPA Group Inc.	725 FIFTH ST	PORTSMOUTH	OH	45662
91	F0018	MAYNARD & MEASE CPAS AC	PO BOX 565	BARBOURSVILLE	WV	25504-0565
92	F0114	COSTANZO WOOMER NISTENDIRK, PLLC	231 CAPITOL ST STE 400	CHARLESTON	WV	25301-2200
93	F0123	CARTE & ASSOCIATES PLLC	3437 TEAYS VALLEY RD	HURRICANE	WV	25526-9279
94	F0231	SISTERSON & CO LLP	501 Grant Street Suite 450	PITTSBURGH	PA	15219-2202
95	F0506	COHNREZNICK LLP	14 Sylvan Way	Parsippany	NJ	07054
96	F0196	PRICEWATERHOUSECOOPERS LLP	4040 W. Boy Scout Blvd	Tampa	FL	33607
97	F0026	ALLISON & ALLISON CPAS AC	4986 W WASHINGTON ST	CROSS LANES	WV	25313-2016
98	F0098	NICHOLS DEHAVEN & ASSOCIATES CPAS PLLC	PO BOX 610	CHARLES TOWN	WV	25414-0610
99	F0082	ANDERSON & BEAM CPAS, AC	PO BOX 374	CANVAS	WV	26662-0374
100	F0128	OURS LAWYER LEWIS & COMPANY PLLC	224 W. King Street, STE 3-4	MARTINSBURG	WV	25401
101	F0222	HILL BARTH & KING LLC	6603 SUMMIT DR	CANFIELD	OH	44406

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102	F0233	KPMG LLP	3 CHESTNUT RIDGE RD	MONTVALE	NJ	07645
103	F0228	RSM US LLP	30 South Wacker Suite 3300	Chicago	IL	60606
104	F0243	DEARIEN & COMPANY AC	405 CAPITOL ST STE 1012	CHARLESTON	WV	25301-1778
105	F0258	DAVID A LEVY CPA LLC	20 Freeman Place	Needham	MA	02492
106	F0266	SMITH & ASSOCIATES CPA & CONSULTANTS PLLC	426 DRUMMOND ST	MORGANTOWN	WV	26505
107	F0245	HARTLEY & STRAUB PLLC	522 7TH ST	MOUNDSVILLE	WV	26041-2127
108	F0253	GRANT THORNTON LLP	200 Public Square, Suite 1000	Cleveland	OH	44114
109	F0303	MCCLINTOCK & ASSOCIATES PC	1370 WASHINGTON PIKE	BRIDGEVILLE	PA	15017-2682
110	F0244	CBIZ CPAS P.C.	5 Bryant Park 1065 Ave of the Americas	New York	NY	10018
111	F0396	ABRAHAM & COMPANY PLLC	400 MORTON AVE	MOUNDSVILLE	WV	26041-1617
112	F0291	TRIPLETT ACCOUNTING & TAX SERVICE PLLC	228 GLENMORE LOOP RD	ELKINS	WV	26241-9473
113	F0297	GOLDKLANG GROUP CPAs PC	1801 ROBERT FULTON DR STE 200	RESTON	VA	20191-4347
114	F0306	SHELTON & COMPANY CPAS PC	PO BOX 10068	LYNCHBURG	VA	24506-0068
115	F0307	JACKSON THORNTON & CO PC	PO BOX 96	MONTGOMERY	AL	36101-0096
116	F0329	VECCHIO & COMPANY PLLC	601 VENTURE DR STE 250	MORGANTOWN	WV	26508-7305
117	F0171	SMITH ELLIOTT KEARNS & COMPANY LLC	19405 EMERALD SQUARE SUITE 2300	HAGERSTOWN	MD	21742
118	F0325	PITROLO & ASSOCIATES PLLC	309 CLEVELAND AVE STE 507	FAIRMONT	WV	26554-1606
119	F0327	AUTREY & TOLER AC	105 HOWARD AVE	MULLENS	WV	25882-1418
120	F0330	BADGLEY & CHRIST AC	813 HIGHLAND AVE	WILLIAMSTOWN	WV	26187-1619
121	F0332	JOETTA McCALLISTER CPA AC	1027 HEAVENLY DRIVE	CHARLESTON	WV	25309
122	F0335	PAM HOLLIDAY CPA AC	1032 SHAWNEE TRAIL	ELKVIEW	WV	25071
123	F0336	ARMANINO LLP	2700 Camino Ramon Ste 350	San Ramon	CA	94583
124	F0340	ROGER HARDESTY & ASSOCIATES AC	449 Fortress Blvd STE 3200	Morgantown	WV	26508
125	F0354	DECKER & COMPANY PLLC	64 WARM SPRINGS AVE	MARTINSBURG	WV	25404
126	F0355	BUFFAMANTE WHIPPLE BUTTAFARO PC	130 S UNION ST STE 200	OLEAN	NY	14760

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127	F0374	CHERRY BEKAERT LLP	3800 Glenwood Avenue Suite 200	Raleigh	NC	23219
128	F0365	ELLIOTT DAVIS LLC	355 South Main Street Ste 500	GREENVILLE	SC	29601
129	F0367	JEFFERY S HOLLIFIELD CPA PLLC	106 PARK AVE PO BOX 5424	PRINCETON	WV	24740
130	F0368	WILLIAM T GRIMM & ASSOCIATES PC	219 PITTSBURGH ST	UNIONTOWN	PA	15401
131	F0375	McGILL POWER BELL & ASSOCIATES LLP	180 Mercer Street	MEADVILLE	PA	16335
132	F0384	MOCK BOSCO & ASSOCIATES PC	900 WASHINGTON AVENUE	CARNEGIE	PA	15106
133	F0380	PERRY-ZOLADZ & COMPANY, PLLC	111 PARK VIEW LANE STE 203	WHEELING	WV	26003
134	F0398	DARNELL & COMPANY AC	59 RULAND RD STE F	KEARNEYSVILLE	WV	25430
135	F0399	BRENDA S PAULEY CPA AC	128 JUNEBUG WAY	ELKVIEW	WV	25071
136	F0402	BRADLEY THOMAS & MATTHEW CLOSE CPAS PLLC	1680 VALLEY RD PO BOX 636	BERKELEY SPRINGS	WV	25411
137	F0419	J SCOTT MAZUR CPA	432 GREEN ST	SEWICKLEY	PA	15143
138	F0410	CAVA & BANKO PLLC	117 E MAIN ST	BRIDGEPORT	WV	26330
139	F0414	WIPFLI LLP	PO Box 690	EAU CLAIRE	WI	54702
140	F0269	BDO USA, P.C.	600 North Pearl St. Ste 1700	Dallas	TX	75201
141	F0420	SYMPHONA LLP	1004 Hillcrest Pkwy	Dublin	GA	31021
142	F0421	CROWE LLP	320 E JEFFERSON BLVD	SOUTH BEND	IN	46601
143	F0424	SPENCER CPA & ASSOCIATES PLLC	PO BOX 2560	BUCKHANNON	WV	26201
144	F0426	RECTOR REEDER & LOFTON PC	623 TOM BREWER ROAD	LOGANVILLE	GA	30052-4042
145	F0429	GRIFFITH & ASSOCIATES PLLC	950 LITTLE COAL RIVER RD	ALUM CREEK	WV	25003
146	F0431	BERNARD ROBINSON & CO LLP	1501 HIGHWOODS BLVD STE 300	GREENSBORO	NC	27410
147	F0434	SMITH & COMPANY CPA AC	810 N KANAWHA ST PO BOX 248	BEAVER	WV	25813
148	F0436	HILDEBRAND LIMPARIS & ASSOCIATES CPAS PC	7101 GUILFORD DR STE 200	FREDERICK	MD	21704
149	F0438	NOVOGRADAC & COMPANY LLP	1160 BATTERY ST EAST BLDG STE 225	SAN FRANCISCO	CA	94111
150	F00734	GUTHRIE BELCZYK & ASSOCIATES PC	1024 RT 519 STE 200	EIGHTY FOUR	PA	15330
151	F0444	MALONEY & NOVOTNY LLC	1111 SUPERIOR AVE STE 700	CLEVELAND	OH	44114

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152	F0447	DORINDA KISNER CPA PLLC	1003 E STATE AVE	TERRA ALTA	WV	26764
153	F0456	MARK P JOSEPH CPA PLLC	PO BOX 406	BEVERLY	WV	
154	F0460	DAUBY OCONNOR & ZALESKI LLC	501 CONGRESSIONAL BLVD STE 300	CARMEL	IN	46032
155	F0461	PHILLIP C JARRELL LLC	43 N TALLAHASSEE ST	HAZELHURST	GA	31539
156	F0463	BAKER TILLY US, LLP	205 N Michigan Ave 28th Floor	CHICAGO	IL	60601-5927
157	F0464	IRA MARC MILLER & CO PA	1340 Smith Avenue Suite 200	Baltimore	MD	21209
158	F0469	MILLER STACEY & ASSOCIATES INC	300 CAROLINA AVE	CHESTER	WV	26034
159	F0471	A D G ACCOUNTING & TAX PLLC	PO BOX 730	CRAB ORCHARD	WV	25827
160	F0473	FORVIS MAZARS, LLP	500 Virginia Street East, Suite 800	CHARLESTON	WV	25301
161	F0484	CHRIS R PETTIGREW AC	1914 HUBER RD	CHARLESTON	WV	25314
162	F0478	MESSER & ASSOCIATES AC	5036 Washington Street, West	Cross Lanes	WV	25313
163	F0482	LEWIS & ASSOCIATES AC	5972 US RTE 60 E PO BOX 565	BARBOURSVILLE	WV	25504
164	F0483	PERSINGER COMPANY CPAS INC	501 E DOLLY ANN DR PO BOX 60	COVINGTON	VA	24426
165	F0485	SMYTH & PYLES LLC	50 BALTIMORE ST 4TH FL	CUMBERLAND	MD	21502
166	F0347	CLIFTONLARSONALLEN LLP	220 S 6TH ST STE 300	MINNEAPOLIS	MN	55402
167	F0487	FREED MAXICK CPAS PC	424 MAIN ST STE 800	BUFFALO	NY	14202
168	F0489	J P RAHAL & ASSOCIATES AC	920 Ragland Road	BECKLEY	WV	25801-9732
169	F0490	PREZKOP-CHAPPELEAR & ASSOCIATES AC	1050 E Bethlehem Blvd	WHEELING	WV	26003
170	F0491	CARTE HALL & ASSOCIATES AC	PO BOX 827	ELKINS	WV	26241
171	F0493	MANNING & ASSOCIATES CPAs LLC	PO BOX 13449	DAYTON	OH	45413
172	F0494	HENDERSON & PILLETERI LLC	200 CHASE PARK S STE 220	BIRMINGHAM	AL	35244
173	F0500	EDWARD D GOMPERS & COMPANY AC	2001 MAIN ST STE 401	WHEELING	WV	26003
174	F0502	UHY LLP	1185 Avenue of the Americas 38th Floor	New York	NY	10036
175	F0507	FIRLEY MORAN FREER & EASSA CPA PC	125 East Jefferson St Ste 920	Syracuse	NY	13202
176	F0511	MURRAY QUEEN & COMPANY PLLC	118 E MAIN ST	BRIDGEPORT	WV	26330

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177	F0514	GIANOLA HARMON & ASSOC PLLC	93 MACCORKLE AVE SW	SO CHARLESTON	WV	25303
178	F0515	A SCOTT ROBERTSON ACCOUNTING SERVICES PLLC	107 C ANNA SQ	FAIRMONT	WV	26554
179	F0518	WEWORSKI & ASSOCIATES	4600 LA JOLLA VILLAGE DR STE 340	SAN DIEGO	CA	92122
180	F0519	URISH POPECK & CO LLC	FOUR GATEWAY CENTER STE 1400	PITTSBURGH	PA	15222
181	F0379	ERIC J AYERSMAN CPA AC	339 3RD AVE	SO CHARLESTON	WV	25303
182	F0522	CLARK SCHAEFER HACKETT	10100 INNOVATION DR STE 400	MIAMISBURG	OH	45342
183	F0524	LOUIS PLUNG & COMPANY LLP	20 Stanwix Street, Ste. 901	PITTSBURGH	PA	15222
184	F0403	EIDE BAILLY LLP	4310 17TH AVE S	FARGO	ND	58108-2545
185	F0528	FULL & HUPP CPAs AC	534 4th Street	Marietta	OH	45750
186	F0530	PRICE ROMINE PLLC	PO BOX 3266	SHEPHERDSTOWN	WV	25443
187	F0532	PLANTE & MORAN PLLC	3000 Town Center, STE 100	SOUTHFIELD	MI	48075
188	F0533	SEDOSKY & ASSOCIATES, PLLC	14 E Lincoln Street	Buckhannon	WV	26201
189	F0534	ASTORG & JONES AC	1107 9TH STREET, STE N	VIENNA	WV	26105
190	F0535	COXHOLLIDAYOUNG PLLC	101 N Spring Street, Suite 200	Martinsburg	WV	25401
191	F0536	LOWE & ASSOCIATES PLLC	1156 S MAIN ST	MILTON	WV	25541
192	F0537	DOPSON & ASSOCIATES PLLC	217 W BURKE ST	MARTINSBURG	WV	25401
193	F0538	SST ACCOUNTANTS AND CONSULTANTS PLLC	12720 HILLCREST RD STE 500	DALLAS	TX	75230
194	F0539	JAMES M TAYLOR CPA PLLC	147 STONE CHURCH RD	WHEELING	WV	26003
195	F0541	JOHNSON LAMBERT LLP	4242 SIX FORKS RD STE 1500	RALEIGH	NC	27609-6084
196	F0542	BRENDA HUNT CPA PLLC	447 CALL ROAD SUITE 106	CHARLESTON	WV	25312
197	F0543	R D HOAG & ASSOCIATES LLC	555 N BELL AVE	CARNEGIE	PA	15106
198	F0544	BUCKLER MCKENNEY & NADZADI PC	116 FOX PLAN RD	MONROEVILLE	PA	15146
199	F0548	HERBEIN & COMPANY INC	2763 Century Blvd	Reading	PA	19610
200	F0550	RUSSELL H FRANCIS CPA PLLC	112 VENTURA DR	BRIDGEPORT	WV	26330
201	F0551	MATHENY & COMPANY AC	167 SENECA DR PO BOX 528	RIPLEY	WV	25271

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202	F0553	HENRY H JONES CPA PLLC	3511 E CUMBERLAND RD	BLUEFIELD	WV	24701
203	F0554	PKF O'Connor Davies LLP	500 Mamaroneck Ave Suite 301	Harrison	NY	10528
204	F0556	FRANK N HESTAND CPA PSC	261 REGENCY CIRCLE STE 1	LEXINGTON	KY	40503
205	F0558	SC&H ATTEST SERVICES PC	910 RIDGEBROOK RD	SPARKS	MD	21152
206	F0563	FIKE CONNER AND ASSOCIATES PA	546 NATIONAL HIGHWAY	CUMBERLAND	MD	21502
207	F0564	KORESKE & ESTEP PLLC	300 Star Ave Ste 314	Parkersburg	WV	26101
208	F0565	GROSSMAN YANAK & FORD LLP	444 Liberty Avenue STE 500	PITTSBURGH	PA	15222
209	F0573	E G CONLEY PC	ONE FORESTWOOD DR STE 201	PITTSBURGH	PA	15237
210	F0569	ANDREW PIERI CPA PC	86-119 MARENGO ST	HOLLISWOOD	NY	11423
211	F0571	WALLS & ASSOCIATES PLLC	1025 MAIN ST	MILTON	WV	25541
212	F0572	COHEN & COMPANY LTD	1350 EUCLID AVE STE 800	CLEVELAND	OH	44115
213	F0574	FIZER AND ASSOCIATES PLLC	10 STONY POINT RD	CHARLESTON	WV	25314
214	F0575	BLUE & CO., LLC	9200 Worthington Road Suite 200	Westerville	OH	43082
215	F0578	APRIO LLP	2002 Summit Blvd, Ste 120	ATLANTA	GA	30319
216	F0580	JASON G JENKINS CPA PLLC	15 UNION STREET PO BOX 156	BRUCETON	WV	26525
217	F0582	CARON & BLETZER PLLC	1 Library Lane	KINGSTON	NH	03848
218	F0583	TURNBULL HOOVER & KAHL PA	217 GLENN ST STE 200	CUMBERLAND	MD	21502
219	F0584	S. AGARWAL CPA AC	104 HAWKBURY TRCE CRANBERRY POINTE	BECKLEY	WV	25801
220	F0585	KRISTINA BERON CPA PLLC	10 Foodland Plaza	Glenville	WV	26351
221	F0588	HOWARD J MANN CPA AC	1126 W KING ST	MARTINSBURG	WV	25401
222	F0590	WILKE CPAS & ADVISORS LLP	1721 Cochran Road Suite 200	Pittsburgh	PA	15220
223	F0592	DIMIT ACCOUNTING CORPORATION	729 29th Street	Parkersburg	WV	26101
224	F0594	DENESEUS & ASSOCIATES PLLC	175 PIPPIN DR	MARTINSBURG	WV	25403
225	F0596	FERRARI & ASSOCIATES PLLC	616 Schubert Pl	Morgantown	WV	26505
226	F0597	RICHEY MAY & CO LLP	9780 S. Meridian Blvd. Ste 500	Englewood	CO	80112

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227	F0600	C ZACHARY MEYERS PLLC	170 Hyde Park Road	Winfield	WV	25213
228	F0603	PBMARES LLP	701 TOWN CENTER DR STE 900	NEWPORT NEWS	VA	23606
229	F0604	LORIE SMITH MEADOWS PLLC	PO Box 608	Eleanor	WV	25070
230	F0605	STUART T STICKEL CPA CFE PLLC	1810 National Road Building A-1 Unit 303	Wheeling	WV	26003
231	F0608	ALEXANDER BUSINESS CONSULTING SERVICES AC	108 N MAIN ST	PETERSBURG	WV	26847
232	F0609	PANARO CPAS PLLC	2604 VIRGINIA AVE SE	CHARLESTON	WV	25304
233	F0610	CARTER & COMPANY CPA LLC	243 HARBOR BLVD STE 201	DESTIN	FL	32541
234	F0617	DOOLEY & VICARS CPAS LLP	1100 Boulders Parkway Suite 600	North Chesterfield	VA	23225
235	F0611	SULLIVAN & SULLIVAN PLLC	104 HESLEP AVE	FAYETTEVILLE	WV	25840
236	F0612	SIMMS & COMPANY PLLC	500 Corporate Landing	Charleston	WV	25311
237	F0614	TESSA M WHITE PLLC	1108 Kanawha Boulevard E, Unit 502	CHARLESTON	WV	25301
238	F00618	MACIAS GINI & O'CONNELL LLP	2121 Avenue of the Stars STE 2200	Los Angeles	CA	90067
239	F00619	Pension Assurance LLP	5126 Clareton Dr Ste 110	Agoura Hills	CA	91301
240	F00620	KESSEL CPA AND ASSOCIATES PLLC	7570 US Highway 220 S Suite 2	Moorefield	WV	26836
241	F00631	GRAY GRIFFITH & MAYS - MORGANTOWN PLLC	707 Virginia Street East	Charleston	WV	25301
242	F00634	FRED C. HESS CPA PLLC	PO BOX 8593	CHARLESTON	WV	25303
243	F00638	MARK V. KUNTZ, CPA, PLLC	PO BOX 4549	BRIDGEPORT	WV	26330
244	F00641	The Pomykala Group	4112 N. Cass Avenue	Westmont	IL	60559
245	F00649	TAYLOR AND ASSOCIATES PLLC	PO Box 1918	Logan	WV	25601
246	F00652	KIRKPATRICKPRICE INC	4235 Hillboro Pike Ste 300	Nashville	TN	37215-3344
247	F00651	KATZ SAPPER & MILLER LLP	800 E 96th St Suite 500	Indianapolis	IN	46240
248	F00650	Gates Tax Service AC	1802 W King St	Martinsburg	WV	25401
249	F00656	FOGLE ACCOUNTING & CONSULTING PLLC	PO Box 1339	Shepherdstown	WV	25443
250	F00654	MARK GREEN CPA AC	6935 Winchester Ave	Inwood	WV	25428
251	F00655	BROTSKY CPA AC	26 Waterside Circle	Ona	WV	25545

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252	F00657	Capin Crouse, LLP	345 Massachusetts Ave Suite 300	Indianapolis	IN	46204
253	F00658	CHILDERS ACCOUNTING PLLC	109 LAFAYETTE ST	SAINT MARYS	WV	26170
254	F00661	LISA D JENNINGS CPA PLLC	296 Athens Rd	Princeton	WV	24740
255	F00660	NorthStar Accounting & Tax Services PLLC	141 Smithtown School Road	Morgantown	WV	26508
256	F00665	LONGERBEAM TAX & ACCOUNTING SERVICES AC	86 Florence Ct	Charles Town	WV	25414
257	F00664	R. GABE RUSHDEN, CPA, AC	179 Summers St., Ste 721	Charelston	WV	25301
258	F00669	Shaw & Associates, PLLC	111 Park View Lane Suite 200	Wheeling	WV	26003
259	F00668	Melissa Powers CPA & Associates PLLC	107 Starling Estates	Morgantown	WV	26508
260	F00667	Millhuff-Stang CPA Inc.	8841 Ohio River Road PO Box 44	Wheelersburg	OH	45694
261	F00670	SCHELLMAN & COMPANY LLC	4010 W BOY SCOUT BLVD STE 600	TAMPA	FL	33607
262	F00671	K.T. Bright CPA Accounting & Tax Services, AC	1105 Harrison Avenue	Elkins	WV	26241
263	F00673	MILLER MAYER SULLIVAN & STEVENS LLP	2365 Harrodsburg Road	Lexington	KY	40504
264	F00674	CHANG & COMPANY	4360 Chamblee Dunwoody Rd Suite 206	Atlanta	GA	30341
265	F00679	Ranjeet Koirala CPA PC	2209 Martin Drive Ste 100	Bedford	TX	76021
266	F00680	James Moore & Co., P.L.	5931 NW 1st PL	Gainesville	FL	32607
267	F00684	Adkins & Reynolds, CPAs, PLLC	3135 16th Street Road, Suite 21	Huntington	WV	25701
268	F00689	BLAIR & COMPANY	PO BOX 1991	CHARLESTON	WV	25327
269	F0169	THE RODEHEAVER GROUP AC	3214 EARL L CORE RD	MORGANTOWN	WV	26508
270	F00690	Smith Accounting Services A.C.	216 13th St	Dunbar	WV	25064
271	F00691	Gray Callison and Jones CPA PC	3813 Forrestgate Drive	Winston-Salem	NC	27103
272	F00693	Price and Associates CPAs, LLC	400 North Ashley Drive Suite 1325	Tampa	FL	33602
273	F00699	DAVE V. JOHN, LLC	4788 WEST COMMERCIAL BLVD	FORT LAUDERDALE	FL	33319
274	F00700	RENICK PERRY CPAS PLLC	1506 Greenbrier Drive	Huntington	WV	25704
275	F00701	Barfield and Kinkad LLC	3973 Atlanta Hwy Ste 800 P O Box 3350	Loganville	GA	30052
276	F00706	Nathan Ferguson CPA LLC	920 Fleming Street	Wylie	TX	75098

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277	F00707	NELSON CPAS PLLC	2901 Emerson Avenue	Parkersburg	WV	26104
278	F00709	MaloneBailey LLP	10370 Richmond Ave Suite 600	Houston	TX	77042
279	F00719	Taylor's Accounting and Consulting, PLLC	485 Quail Valley Dr.	Princeton	WV	24740
280	F00720	STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES	37 Carriage Rd	Charleston	WV	25314
281	F00721	Smallwood CPA Firm PLLC	32 Colonial Drive	Charles Town	WV	25414
282	F00722	Anders Minkler Huber & Helm LLP	800 Market Street, Suite 500	St. Louis	MO	63101-2501
283	F00723	DGPERRY, PLLC	999 VANDERBILT BEACH RD STE 707	NAPLES	FL	34108
284	F00724	J. Schaefer & Company, LLC	1360 W. 9th St. Suite 420	Cleveland	OH	44113
285	F00725	STROUD, ROSS & ASSOCIATES, CPAS	339 Rural Acres Dr	Beckley	WV	25801
286	F00726	SM Magnone CPA, PLLC	3672 Pennsylvania Ave PO BOX 2217	Weirton	WV	26062
287	F00731	Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor	8740 Middleway Pike	Charles Town	WV	25414
288	F00732	HoganTaylor LLP	2222 S Utica Place Suite 200	Tulsa	OK	74114
289	F00733	SILICON VALLEY ACCOUNTANCY CORPORATION	3150 Almaden Expwy Suite 105	San Jose	CA	95118
290	F00735	TAYLOR ACCOUNTING PLLC	305 FOREST BROOK DR	SAINT ALBANS	WV	25177
291	F00738	PATRICK M. SMITH, PLLC DBA CANARY FINANCIAL FORENSIC SOLUTIONS	179 Summers St STE 612	Charleston	WV	25301
292	F00739	SIKICH CPA LLC DBA SIKICH CPA PLLC	333 John Carlyle Street Ste 500	Alexandria	VA	22314
293	F00740	EISNERAMPER LLP	733 Third Avenue	New York	NY	10017
294	F00742	Avey Clarke PLLC	1318 Winchester Ave	Martinsburg	WV	25405
295	F00743	Frank, Rimerman & Co. LLP	60 S MARKET ST STE 500	SAN JOSE	CA	95113
296	F00744	KURT ONEILL CPA LLC DBA KURT ONEILL CPA PLLC	21 Crawford Road	Falling Waters	WV	23539
297	F00745	Jessica Heldman, CPA	330 Muskingum Drive	Marietta	OH	45750
298	F00746	Charles E. Harris & Associates, Inc.	5510 Pearl road, STE 102	Parma	OH	44129
299	F00747	Bryan K Seldomridge CPA PLLC	703 Jefferson St S	Lewisburg	WV	24901
300	F00748	Cunningham & Associates, CPA's, Inc.	60 Eagle Valley Court	Broadview Hts.	OH	44147
301	F00750	ALEXANDRIA CROWE CPA, PLLC DBA CROWE CPA PLLC	888 Oakwood Road Ste 110	Charleston	WV	25314

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302	F00751	Balestra & Company, PLLC	P.O. Box 83	South Shore	KY	41175
303	F00752	BDMP Assurance, LLP	300 Capitol Street Suite 1610 Kanawha Valley Building	Charleston	WV	25301
304	F00755	Joshua L. O'Dell, CPA, PLLC	11 Poplar Hills	Hurricane	WV	25526
305	F00757	Platform CPAS, LLP	6510 S Millrock Drive Suite 275	Holladay	UT	84121
306	F00758	GGM Associates	5683 N Lincoln Ave #2	Chicago	IL	60659
307	F00759	Eckman Efficiency Group, PLLC	140 Spruce Drive	Wheeling	WV	26003
308	F00760	Queen Accounting Group PLLC	644 Deerfield Drive	Bridgeport	WV	26330
309	F00761	BEALL LAW & CONSULTING PLLC DBA BEALL LAW & CPAS, PLLC	1648 Cortland Road	Davis	WV	26260
310	F00762	Clearpoint CPAs PC	1907 N Roan Street Ste 300	Johnson City	TN	37601
311	F00763	Brauer & Co., PC	PO Box 1054	Studio City	CA	91614
312	F00764	Messer & Company LLC	603 Scott Street	Beaufort	SC	29902
313	F00765	David Howell CPAs AC	PO Box 458	Belle	WV	25015
314	F00766	Kirsch CPA Group	2 S 3rd Street STE 400	Hamilton	OH	45011
315	F00767	Gordon Advisors, P.C.	1301 W Long Lake Rd STE 200	Troy	MI	48098
316	F00768	Boner CPA Services PLLC DBA Breeze CPA Services PLLC	189 William Ln	So Charleston	WV	25309
317	F00769	WithumSmith+Brown, PC	506 Carnegie Center STE 400	Princeton	NJ	08540
318	F00754	SAVERINE & CO, LLC DBA SAVERINE & CO, PLLC	511 Brooke Trout Drive	Wardensville	WV	26851
319	F00621	Citrin Cooperman & Company LLP	50 Rockefeller Plaza	New York	NY	10020
320	F00630	R. Michael LaBounty & Associates PC	2750 Buford Highway NE #247	Atlanta	GA	30324
321	F00623	Caudill & Associates CPA PLLC	3070 Lake Crest Cir - Box 267	LEXINGTON	KY	40513
322	F00626	HARPER RAINS KNIGHT & COMPANY PA	1052 HIGHLAND COLONY PRKWY STE 100	RIDGELAND	MS	39157
323	F00625	RODEFER MOSS & CO PLLC	608 MABRY HOOD RD	KNOXVILLE	TN	37932
324	F00627	BOYER & RITTER LLC	211 HOUSE AVENUE	CAMP HILL	PA	17011
325	F00628	DENISE C DAMPIER CPA PLLC	201 NORTH MCDOWELL ST- 30633	CHARLOTTE	NC	28230
326	F00682	Bruce H Elliott CPA PLLC	PO Box 639	Berkeley Springs	WV	25411-0639

	Firm No.	Business Name	Business Address Line 1	City	State	ZIP Code
327	F00685	TIDWELL GROUP LLC	3595 GRANDVIEW PKWY, STE 500	BIRMINGHAM	AL	35243-1817
328	F00686	J. DAVIS, CPA - ACCOUNTING CORPORATION	307 S BUCHANNAN ST	RANSON	WV	25438
329	F00694	Porter & Associates CPAs PLLC	1362 US RT 60 P O Box 8129	Huntington	WV	25705
330	F00710	JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC	203 Queensbury Ct	White Hall	WV	26554
331	F00715	BPM LLP	2001 N Main Street, Suite 360	Walnut Creek	CA	94596
332	F00712	CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC	1543 Fairmont Avenue Suite 2020	Fairmont	WV	26554
333	F00713	ADAM M. CARLIN, CPA, PLLC	90 South Marsham Street	Romney	WV	26757
334	F00716	MHCS P.C.	1601 West Lakes Parkway Suite 300	West Des Moines	IA	50266
335	F00714	Miller Cooper & Co., Ltd.	1751 Lake Cook Road Suite 400	Deerfield	IL	60015
336	F00718	BRAD RYAN CPA PLLC	67 Shady Elm Street	Ridgeley	WV	26753
337	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	980 National Road	Wheeling	WV	26003
338	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	1981 NW 88 Court Suite 201	Doral	FL	33172
339	F00749	PROFFITT & ASSOCIATES	145 George Street Ste E	Beckley	WV	25801
340	F00756	Newman Certified Public Accountant PC	7129 Rockrose Terrace	CARLSBAD	CA	92011