

	Firm No.	Firm 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 & ITTELL AC	212 LUTZ AVE	MARTINSBURG	WV	25404
10	F0608	ALEXANDER BUSINESS CONSULTING SERVICES AC	108 N MAIN ST	PETERSBURG	WV	26847
11	F0026	ALLISON & ALLISON CPAS AC	4986 W WASHINGTON ST	CROSS LANES	WV	25313-2016
12	F0198	ALMICH & ASSOCIATES	26463 RANCHO PKWY S	LAKE FOREST	CA	92630-8326
13	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	1981 NW 88 Court Suite 201	Doral	FL	33172
14	F00722	Anders Minkler Huber & Helm LLP	800 Market Street, Suite 500	St. Louis	MO	63101-2501
15	F0082	ANDERSON & BEAM CPAS, AC	PO BOX 374	CANVAS	WV	26662-0374
16	F0151	ANDERSON & LAWLESS CPAS	PO BOX 1537	BLUEFIELD	WV	24701-1537
17	F0007	ANDREA S POLING AC	365 S MAIN ST PO BOX 400	PHILIPPI	WV	26416-0400
18	F0569	ANDREW PIERI CPA PC	86-119 MARENGO ST	HOLLISWOOD	NY	11423
19	F0496	ANGELL TAX & ACCOUNTING AC	224 WALNUT ST	RAVENSWOOD	OH	26164
20	F0137	ANTHONY & ASSOCIATES	1144 MARKET ST STE 204	WHEELING	WV	26003-2941
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

	Firm No.	Firm Name	Address	City	State	ZIP Code
23	F0534	ASTORG & JONES AC	501 AVERY ST STE 9000	PARKERSBURG	WV	26101
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	F0021	BAGBY JOHNSON & ASSOCIATES AC	19 Larchmont Drive	HUNTINGTON	WV	25705
29	F0463	BAKER TILLY US, LLP	205 N MICHIGAN AVE	CHICAGO	IL	60601-5927
30	F00701	Barfield and Kinkad LLC	3973 Atlanta Hwy Ste 800 P O Box 3350	Loganville	GA	30052
31	F0269	BDO USA, P.C.	5300 Patterson Ave SE Suite 100	GRAND RAPIDS	MI	49512
32	F0221	BEACHY AREHART PLLC	209 N HIGH ST	HARRISONBURG	VA	22802-3801
33	F0377	BENNETT & DOBBINS PLLC	317 CLEVELAND AVE	FAIRMONT	WV	26554-1604
34	F0431	BERNARD ROBINSON & CO LLP	1501 HIGHWOODS BLVD STE 300	GREENSBORO	NC	27410
35	F00676	BERRY DUNN MCNEIL & PARKER LLC D/B/A BERRY DUNN MCNEIL & PARKER PLLC	2211 Congress Street	Portland	ME	04102
36	F0252	BHM CPA Group Inc.	PO BOX 687	PIKETON	OH	45661-0687
37	F00689	BLAIR & COMPANY	PO BOX 1991	CHARLESTON	WV	25327
38	F0001	BLAKE & BOONE AC	PO BOX 187	LEWISBURG	WV	24901-0187
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
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	F0054	BREESE & ASSOCIATES AC	PO BOX 8064	SO CHARLESTON	WV	25303-0064

	Firm No.	Firm Name	Address	City	State	ZIP Code
45	F0542	BRENDA HUNT CPA PLLC	447 CALL ROAD SUITE 106	CHARLESTON	WV	25312
46	F0057	BRENDA S BOTIZAN CPA AC	PO BOX 400	NEW MARTINSVILLE	WV	26155-0400
47	F0399	BRENDA S PAULEY CPA AC	128 JUNEBUG WAY	ELKVIEW	WV	25071
48	F00655	BROTSKY CPA AC	26 Waterside Circle	Ona	WV	25545
49	F0157	BROWN EDWARDS & CO LLP	707 Virginia Street, East Ste 300	charleston	WV	25304
50	F00682	Bruce H Elliott CPA PLLC	PO Box 639	Berkeley Springs	WV	25411-0639
51	F0544	BUCKLER MCKENNEY & NADZADI PC	116 FOX PLAN RD	MONROEVILLE	PA	15146
52	F0355	BUFFAMANTE WHIPPLE BUTTAFARO PC	130 S UNION ST STE 200	OLEAN	NY	14760
53	F0600	C ZACHARY MEYERS PLLC	170 Hyde Park Road	Winfield	WV	25213
54	F00657	Capin Crouse, LLP	345 Massachusetts Ave Suite 300	Indianapolis	IN	46204
55	F0582	CARON & BLETZER PLLC	1 Library Lane	KINGSTON	NH	03848
56	F0123	CARTE & ASSOCIATES PLLC	3437 TEAYS VALLEY RD	HURRICANE	WV	25526-9279
57	F0491	CARTE HALL & ASSOCIATES AC	PO BOX 827	ELKINS	WV	26241
58	F0610	CARTER & COMPANY CPA LLC	243 HARBOR BLVD STE 201	DESTIN	FL	32541
59	F00623	Caudill & Associates CPA PLLC	3070 Lake Crest Cir - Box 267	LEXINGTON	KY	40513
60	F0410	CAVA & BANKO PLLC	117 E MAIN ST	BRIDGEPORT	WV	26330
61	F00674	CHANG & COMPANY	4360 Chamblee Dunwoody Rd Suite 206	Atlanta	GA	30341
62	F0374	CHERRY BEKAERT LLP	3800 Glenwood Avenue Suite 200	Raleigh	NC	23219
63	F00658	CHILDERS ACCOUNTING PLLC	109 LAFAYETTE ST	SAINT MARYS	WV	26170
64	F0484	CHRIS R PETTIGREW AC	1914 HUBER RD	CHARLESTON	WV	25314
65	F00621	Citrin Cooperman & Company LLP	50 Rockefeller Plaza	New York	NY	10020
66	F0522	CLARK SCHAEFER HACKETT	10100 INNOVATION DR STE 400	MIAMISBURG	OH	45342

	Firm No.	Firm Name	Address	City	State	ZIP Code
67	F0347	CLIFTONLARSONALLEN LLP	220 S 6TH ST STE 300	MINNEAPOLIS	MN	55402
68	F0572	COHEN & COMPANY LTD	1350 EUCLID AVE STE 800	CLEVELAND	OH	44115
69	F0506	COHNREZNICK LLP	14 Sylvan Way	Parsippany	NJ	07054
70	F0110	COKELEY & ASSOCIATES PLLC	PO BOX 240	HARRISVILLE	WV	26362-0240
71	F0125	CONLEY CPA GROUP PLLC	2857 WHITE HALL BLVD	FAIRMONT	WV	26554
72	F0341	COOPER & ASSOCIATES AC	55 CHASE DR	HURRICANE	WV	25526-8937
73	F0114	COSTANZO WOOMER NISTENDIRK, PLLC	231 CAPITOL ST STE 400	CHARLESTON	WV	25301-2200
74	F0535	COXHOLLIDAYOUNG PLLC	101 N Spring Street, Suite 200	Martinsburg	WV	25401
75	F0421	CROWE LLP	320 E JEFFERSON BLVD	SOUTH BEND	IN	46601
76	F0037	CUNNINGHAM POWELL ALEXANDER AC	1544 MILEGROUND RD	MORGANTOWN	WV	26505-3749
77	F00712	CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC	1543 Fairmont Avenue Suite 2020	Fairmont	WV	26554
78	F0167	D'ANNIBALLE & COMPANY INC	2720 SUNSET BLVD	STEUBENVILLE	OH	43952-1155
79	F0398	DARNELL & COMPANY AC	59 RULAND RD STE F	KEARNEYSVILLE	WV	25430
80	F0460	DAUBY OCONNOR & ZALESKI LLC	501 CONGRESSIONAL BLVD STE 300	CARMEL	IN	46032
81	F00699	DAVE V. JOHN, LLC	4788 WEST COMMERCIAL BLVD	FORT LAUDERDALE	FL	33319
82	F0006	DAVID M GANTZER CPA AC	111 PARK VIEW LANE STE 103	WHEELING	WV	26003-3406
83	F0243	DEARIEN & COMPANY AC	405 CAPITOL ST STE 1012	CHARLESTON	WV	25301-1778
84	F0354	DECKER & COMPANY PLLC	64 WARM SPRINGS AVE	MARTINSBURG	WV	25404
85	F0211	DELOITTE & TOUCHE LLP	1299 Pennsylvania Avenue NW 10th Floor	Washington	DC	20004
86	F0594	DENESEUS & ASSOCIATES PLLC	175 PIPPIN DR	MARTINSBURG	WV	25403
87	F00628	DENISE C DAMPIER CPA PLLC	201 NORTH MCDOWELL ST- 30633	CHARLOTTE	NC	28230
88	F0002	DENNIS M BRUMFIELD CPA AC	3301 JACKSON AVE	PT PLEASANT	WV	25550-1826

	Firm No.	Firm Name	Address	City	State	ZIP Code
89	F00723	DGPERRY, PLLC	999 VANDERBILT BEACH RD STE 707	NAPLES	FL	34108
90	F0117	DIAMOND LEFTWICH & CO PLLC	422 10TH ST PO BOX 527	HUNTINGTON	WV	25710-0527
91	F0592	DIMIT ACCOUNTING CORPORATION	729 29th Street	Parkersburg	WV	26101
92	F0617	DOOLEY & VICARS CPAS LLP	1100 Boulders Parkway Suite 600	North Chesterfield	VA	23225
93	F0537	DOPSON & ASSOCIATES PLLC	217 W BURKE ST	MARTINSBURG	WV	25401
94	F0447	DORINDA KISNER CPA PLLC	1003 E STATE AVE	TERRA ALTA	WV	26764
95	F0573	E G CONLEY PC	ONE FORESTWOOD DR STE 201	PITTSBURGH	PA	15237
96	F00727	ECKLEBERRY ACCOUNTING CORPORATION	112 CAMBRIDGE DRIVE	CHESTER	WV	26034
97	F0500	EDWARD D GOMPERS & COMPANY AC	2001 MAIN ST STE 401	WHEELING	WV	26003
98	F0403	EIDE BAILLY LLP	4310 17TH AVE S	FARGO	ND	58108-2545
99	F00740	EISNERAMPER LLP	733 Third Avenue	New York	NY	10017
100	F0365	ELLIOTT DAVIS LLC	355 South Main Street Ste 500	GREENVILLE	SC	29601
101	F0121	ELLIS & ELLIS PLLC	500 VIRGINIA ST E STE 1000	CHARLESTON	WV	25301-2716
102	F00736	EMILY F. ECKMAN, CPA, DBA AS GIRASOLE CONSULTING, PLLC	140 Spruce Drive	Wheeling	WV	26003
103	F0379	ERIC J AYERSMAN CPA AC	339 3RD AVE	SO CHARLESTON	WV	25303
104	F00731	Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor	8740 Middleway Pike	Charles Town	WV	25414
105	F0153	ERNST & YOUNG LLP	500 VIRGINIA ST E STE 900	CHARLESTON	WV	25301-2125
106	F0059	FELTON CPA AC	1144 MARKET ST STE 600	WHEELING	WV	26003-2941
107	F0596	FERRARI & ASSOCIATES PLLC	616 Schubert Pl	Morgantown	WV	26505
108	F0563	FIKE CONNER AND ASSOCIATES PA	546 NATIONAL HIGHWAY	CUMBERLAND	MD	21502
109	F0507	FIRLEY MORAN FREER & EASSA CPA PC	125 East Jefferson St Ste 920	Syracuse	NY	13202
110	F0574	FIZER AND ASSOCIATES PLLC	10 STONY POINT RD	CHARLESTON	WV	25314

	Firm No.	Firm Name	Address	City	State	ZIP Code
111	F00656	FOGLE ACCOUNTING & CONSULTING PLLC	PO Box 1339	Shepherdstown	WV	25443
112	F0473	FORVIS MAZARS, LLP	500 Virginia Street East, Suite 800	CHARLESTON	WV	25301
113	F0556	FRANK N HESTAND CPA PSC	261 REGENCY CIRCLE STE 1	LEXINGTON	KY	40503
114	F00634	FRED C. HESS CPA PLLC	PO BOX 8593	CHARLESTON	WV	25303
115	F0487	FREED MAXICK CPAS PC	424 MAIN ST STE 800	BUFFALO	NY	14202
116	F0528	FULL & HUPP CPAs AC	534 4th Street	Marietta	OH	45750
117	F00650	Gates Tax Service AC	663 Doe Run Rd	Inwood	WV	25428
118	F0214	GBQ PARTNERS LLC	230 WEST ST STE 700	COLUMBUS	OH	43215
119	F0514	GIANOLA HARMON & ASSOC PLLC	93 MACCORKLE AVE SW	SO CHARLESTON	WV	25303
120	F0288	GLENN WALKER CPA	PO BOX 1646	MORGANTOWN	WV	26507
121	F0104	GLESSNER & ASSOCIATES PLLC	2084 NATIONAL RD	WHEELING	WV	26003-5229
122	F0257	GOFF BACKA ALFERA & COMPANY LLC	3325 SAW MILL RUN BLVD STE 200	PITTSBURGH	PA	15227-2736
123	F0297	GOLDKLANG GROUP CPAs PC	1801 ROBERT FULTON DR STE 200	RESTON	VA	20191-4347
124	F0126	GOMPERS LOHRI & ASSOCIATES PLLC	117 EDGINGTON LANE	WHEELING	WV	26003-1534
125	F0253	GRANT THORNTON LLP	200 Public Square, Suite 1000	Cleveland	OH	44114
126	F00691	Gray Callison and Jones CPA PC	3813 Forrestgate Drive	Winston-Salem	NC	27103
127	F00631	GRAY GRIFFITH & MAYS - MORGANTOWN PLLC	707 Virginia Street East	Charleston	WV	25301
128	F0003	GRAY GRIFFITH & MAYS AC	707 VIRGINIA ST E STE 400	CHARLESTON	WV	25301-2724
129	F0429	GRIFFITH & ASSOCIATES PLLC	950 LITTLE COAL RIVER RD	ALUM CREEK	WV	25003
130	F0565	GROSSMAN YANAK & FORD LLP	444 Liberty Avenue STE 500	PITTSBURGH	PA	15222
131	F00734	GUTHRIE BELCZYK & ASSOCIATES PC	1024 RT 519 STE 200	EIGHTY FOUR	PA	15330
132	F00626	HARPER RAINS KNIGHT & COMPANY PA	1052 HIGHLAND COLONY PRKWY STE 100	RIDGELAND	MS	39157

	Firm No.	Firm Name	Address	City	State	ZIP Code
133	F0062	HARRIS HARDIN & COMPANY AC	404 9TH ST STE 201	HUNTINGTON	WV	25701-1401
134	F0245	HARTLEY & STRAUB PLLC	522 7TH ST	MOUNDSVILLE	WV	26041-2127
135	F0299	HAYFLICH CPAS PLLC	300 8TH ST 3RD FL	HUNTINGTON	WV	25701-9391
136	F0084	HELEN MARCUM CPA AC	340 Tango Rd.	Yawkey	WV	25573
137	F0494	HENDERSON & PILLETERI LLC	200 CHASE PARK S STE 220	BIRMINGHAM	AL	35244
138	F0480	HENDERSON TAX SERVICE PLLC	55 don Knotts blvd	Morgantown	WV	26505
139	F0553	HENRY H JONES CPA PLLC	3511 E CUMBERLAND RD	BLUEFIELD	WV	24701
140	F0548	HERBEIN & COMPANY INC	2763 Century Blvd	Reading	PA	19610
141	F0019	HERMAN & CORMANY CPAS AC	812 QUARRIER ST STE 100	CHARLESTON	WV	25301
142	F0070	HERMAN J PRICE CPA AC	195 GREENBAG RD	MORGANTOWN	WV	26501-7157
143	F0096	HESS STEWART & CAMPBELL PLLC	PO BOX 1060	HUNTINGTON	WV	25713-1060
144	F0436	HILDEBRAND LIMPARI & ASSOCIATES CPAS PC	7101 GUILFORD DR STE 200	FREDERICK	MD	21704
145	F0222	HILL BARTH & KING LLC	6603 SUMMIT DR	CANFIELD	OH	44406
146	F00732	HoganTaylor LLP	2222 S Utica Place Suite 200	Tulsa	OK	74114
147	F0588	HOWARD J MANN CPA AC	1126 W KING ST	MARTINSBURG	WV	25401
148	F0149	HUBER MICHAELS AC	111 JOSIE DR	KEYSER	WV	26726-9460
149	F00703	Hughes Pittman & Gupton, LLP	1500 Sunday Drive Suite 300	Raleigh	NC	27607
150	F0464	IRA MARC MILLER & CO PA	1340 Smith Avenue Suite 200	Baltimore	MD	21209
151	F0008	J C KUNKLE & ASSOCIATES AC	164 LINA LANE	MARTINSBURG	WV	25405-5227
152	F0489	J P RAHAL & ASSOCIATES AC	920 Ragland Road	BECKLEY	WV	25801-9732
153	F0419	J SCOTT MAZUR CPA	432 GREEN ST	SEWICKLEY	PA	15143
154	F00686	J. DAVIS, CPA - ACCOUNTING CORPORATION	167 Ticonderoga Drive	Kearneysville	WV	25430

	Firm No.	Firm Name	Address	City	State	ZIP Code
155	F00724	J. Schaefer & Company, LLC	1360 W. 9th St. Suite 420	Cleveland	OH	44113
156	F0307	JACKSON THORNTON & CO PC	PO BOX 96	MONTGOMERY	AL	36101-0096
157	F0539	JAMES M TAYLOR CPA PLLC	147 STONE CHURCH RD	WHEELING	WV	26003
158	F00680	James Moore & Co., P.L.	5931 NW 1st PL	Gainesville	FL	32607
159	F0580	JASON G JENKINS CPA PLLC	15 UNION STREET PO BOX 156	BRUCETON	WV	26525
160	F0367	JEFFERY S HOLLIFIELD CPA PLLC	106 PARK AVE PO BOX 5424	PRINCETON	WV	24740
161	F0065	JESSIE & JESSIE AC	105 W 2ND AVE PO BOX 1437	WILLIAMSON	WV	25661-1437
162	F0332	JOETTA McCALLISTER CPA AC	1027 HEAVENLY DRIVE	SOUTH CHARLESTON	WV	25309
163	F0061	JOHN D BLAIR, JR, A.C.	PO BOX 1991	CHARLESTON	WV	25327-1991
164	F0024	JOHN E LAW CPA AC	PO BOX 389	WESTON	WV	26452-0389
165	F0071	JOHN EMPSON AC	3 Ridge Road	CHARLESTON	WV	25314-1832
166	F0541	JOHNSON LAMBERT LLP	4242 SIX FORKS RD STE 1500	RALEIGH	NC	27609-6084
167	F00710	JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC	203 Queensbury Ct	White Hall	WV	26554
168	F00671	K.T. Bright CPA Accounting & Tax Services, AC	1105 Harrison Avenue	Elkins	WV	26241
169	F00651	KATZ SAPPER & MILLER LLP	800 E 96th St Suite 500	Indianapolis	IN	46240
170	F0352	KELLEY GALLOWAY SMITH GOOLSBY PSC	PO BOX 990	ASHLAND	KY	41105-0990
171	F0040	KELLIE RAE WRIGHT CPA AC	PO BOX 1982	HUNTINGTON	WV	25720-1982
172	F0234	KENDALL L DAVIS PC	34 S WILLIAMS ST	HAZLEHURST	GA	31539
173	F00620	KESSEL CPA AND ASSOCIATES PLLC	7570 US Highway 220 S Suite 2	Moorefield	WV	26836
174	F00652	KIRKPATRICKPRICE INC	4235 Hillboro Pike Ste 300	Nashville	TN	37215-3344
175	F0564	KORESKE & ESTEP PLLC	300 Star Ave Ste 314	Parkersburg	WV	26101
176	F0095	KOZICKI HUGHES TICKERHOOF PLLC	32 20TH ST STE 300	WHEELING	WV	26003-3746

	Firm No.	Firm Name	Address	City	State	ZIP Code
177	F0233	KPMG LLP	3 CHESTNUT RIDGE RD	MONTVALE	NJ	07645
178	F0388	KRAFT CPAS PLLC	555 GREAT CIRCLE RD STE 200	NASHVILLE	TN	37228-1310
179	F0585	KRISTINA BERON CPA PLLC	10 Foodland Plaza	Glenville	WV	26351
180	F0106	LAMBRIGHT & GUTTA PLLC	1199 VAN VOORHIS RD STE 6	MORGANTOWN	WV	26505-3495
181	F0048	LAWRENCE J ICKES CPA AC	PO BOX 886	LEWISBURG	WV	24901-0886
182	F0482	LEWIS & ASSOCIATES AC	5972 US RTE 60 E PO BOX 565	BARBOURSVILLE	WV	25504
183	F0247	LILLIE & COMPANY LLC	PO BOX 570	SUNBURY	OH	43074-0570
184	F00661	LISA D JENNINGS CPA PLLC	296 Athens Rd	Princeton	WV	24740
185	F0103	LIVELY & ASSOCIATES PLLC	510 Stafford Dr	PRINCETON	WV	24740-3068
186	F00665	LONGERBEAM TAX & ACCOUNTING SERVICES AC	86 Florence Ct	Charles Town	WV	25414
187	F0604	LORIE SMITH MEADOWS PLLC	PO Box 608	Eleanor	WV	25070
188	F0524	LOUIS PLUNG & COMPANY LLP	420 FT DUQUESNE BLVD STE 1900	PITTSBURGH	PA	15222-1475
189	F0536	LOWE & ASSOCIATES PLLC	1156 S MAIN ST	MILTON	WV	25541
190	F0242	LYNCH & COMPANY AC	201 SUNSET DRIVE	BECKLEY	WV	25801-2825
191	F00618	MACIAS GINI & O'CONNELL LLP	2121 Avenue of the Stars STE 2200	Los Angeles	CA	90067
192	F0591	MAHER DUESSEL	503 MARTINDALE ST STE 600	PITTSBURGH	PA	15212
193	F0305	MALCOLM JOHNSON COMPANY PA	210 N. Charles Richard Beall Blvd	DEBARY	FL	32713
194	F00709	MaloneBailey LLP	10370 Richmond Ave Suite 600	Houston	TX	77042
195	F0088	MALONEY & ASSOCIATES PLLC	316 E MAIN ST PO BOX 520	KINGWOOD	WV	26537-0520
196	F0444	MALONEY & NOVOTNY LLC	1111 SUPERIOR AVE STE 700	CLEVELAND	OH	44114
197	F0493	MANNING & ASSOCIATES CPAs LLC	PO BOX 13449	DAYTON	OH	45413
198	F0581	MARCUM LLP	730 3rd Avenue, 11th Fl.-Legal Dept.	New York	NY	10017

	Firm No.	Firm Name	Address	City	State	ZIP Code
199	F00654	MARK GREEN CPA AC	6935 Winchester Ave	Inwood	WV	25428
200	F0456	MARK P JOSEPH CPA PLLC	PO BOX 406	BEVERLY	WV	
201	F00638	MARK V. KUNTZ, CPA, PLLC	PO BOX 4549	BRIDGEPORT	WV	26330
202	F0551	MATHENY & COMPANY AC	167 SENECA DR PO BOX 528	RIPLEY	WV	25271
203	F0244	MAYER HOFFMAN MCCANN PC	700 WEST 47TH ST STE 1100	KANSAS CITY	MO	64112
204	F0018	MAYNARD & MEASE CPAS AC	5972 US RT 60 E PO BOX 565	BARBOURSVILLE	WV	25504-0565
205	F0303	MCCLINTOCK & ASSOCIATES PC	1370 WASHINGTON PIKE	BRIDGEVILLE	PA	15017-2682
206	F0012	MCDONOUGH, EDDY, POLING & BAYLOUS, A.C.	412 MARKET ST PO BOX 184	PARKERSBURG	WV	26102-0184
207	F0375	McGILL POWER BELL & ASSOCIATES LLP	180 Mercer Street	MEADVILLE	PA	16335
208	F00668	Melissa Powers CPA & Associates PLLC	107 Starling Estates	Morgantown	WV	26508
209	F0478	MESSER & ASSOCIATES AC	5036 Washington Street, West	Cross Lanes	WV	25313
210	F00716	MHCS P.C.	1601 West Lakes Parkway Suite 300	West Des Moines	IA	50266
211	F0373	MILLER & COMPANY PLLC	PO BOX 389	HUNTINGTON	WV	25708
212	F0080	MILLER & MILLER AC	PO BOX 745	SPENCER	WV	25276-0745
213	F00714	Miller Cooper & Co., Ltd.	1751 Lake Cook Road Suite 400	Deerfield	IL	60015
214	F00673	MILLER MAYER SULLIVAN & STEVENS LLP	2365 Harrodsburg Road	Lexington	KY	40504
215	F0469	MILLER STACEY & ASSOCIATES INC	300 CAROLINA AVE	CHESTER	WV	26034
216	F00667	Millhuff-Stang CPA Inc.	8841 Ohio River Road PO Box 44	Wheelersburg	OH	45694
217	F0384	MOCK BOSCO & ASSOCIATES PC	900 WASHINGTON AVENUE	CARNEGIE	PA	15106
218	F0481	MOSS ADAMS LLP	999 THIRD AVE STE 2800	SEATTLE	WA	98104
219	F0119	MUMAW & VICKERS PLLC	102 WEST LIBERTY ST	CHARLES TOWN	WV	25414-1518
220	F0511	MURRAY QUEEN & COMPANY PLLC	118 E MAIN ST	BRIDGEPORT	WV	26330

	Firm No.	Firm Name	Address	City	State	ZIP Code
221	F0188	MYERS AND STAUFFER LC	700 W 47TH ST STE 1100	KANSAS CITY	MO	64112
222	F0309	MYERS PATSY & ASSOCIATES LLC	150 E MAIN ST STE 201	CARNEGIE	PA	15106
223	F00706	Nathan Ferguson CPA LLC	920 Fleming Street	Wylie	TX	75098
224	F00707	NELSON CPAS PLLC	2901 Emerson Avenue	Parkersburg	WV	26104
225	F0098	NICHOLS DEHAVEN & ASSOCIATES CPAS PLLC	PO BOX 610	CHARLES TOWN	WV	25414-0610
226	F00660	NorthStar Accounting & Tax Services PLLC	141 Smithtown School Road	Morgantown	WV	26508
227	F0438	NOVOGRADAC & COMPANY LLP	1160 BATTERY ST EAST BLDG STE 225	SAN FRANCISCO	CA	94111
228	F0010	O'NEAL & ASSOCIATES AC	130 MAIN ST PO BOX 5128	BECKLEY	WV	25801-7501
229	F0128	OURS LAWYER LEWIS & COMPANY PLLC	224 W. King Street, STE 3-4	MARTINSBURG	WV	25401
230	F0038	OVIE D GIBSON CPA AC	207 TENNESSEE AVE	CHARLESTON	WV	25302-2324
231	F0202	PACKER THOMAS	6601 WESTFORD PL STE 101	CANFIELD	OH	44406
232	F0335	PAM HOLLIDAY CPA AC	1032 SHAWNEE TRAIL	ELKVIEW	WV	25071
233	F0609	PANARO CPAS PLLC	2604 VIRGINIA AVE SE	CHARLESTON	WV	25304
234	F00738	PATRICK M. SMITH, PLLC DBA CANARY FINANCIAL FORENSIC SOLUTIONS	179 Summers St STE 612	Charleston	WV	25301
235	F0603	PBMARES LLP	701 TOWN CENTER DR STE 900	NEWPORT NEWS	VA	23606
236	F00619	Pension Assurance LLP	5126 Clareton Dr Ste 110	Agoura Hills	CA	91301
237	F0085	PERRY & ASSOCIATES CPAS AC	1907 Grand Central Avenue	VIENNA	WV	26105
238	F0380	PERRY-ZOLADZ & COMPANY, PLLC	111 PARK VIEW LANE STE 203	WHEELING	WV	26003
239	F0483	PERSINGER COMPANY CPAS INC	501 E DOLLY ANN DR PO BOX 60	COVINGTON	VA	24426
240	F0461	PHILLIP C JARRELL LLC	43 N TALLAHASSEE ST	HAZELHURST	GA	31539
241	F0325	PITROLO & ASSOCIATES PLLC	309 CLEVELAND AVE STE 507	FAIRMONT	WV	26554-1606
242	F0554	PKF O'Connor Davies LLP	500 Mamaroneck Ave Suite 301	Harrison	NY	10528

	Firm No.	Firm Name	Address	City	State	ZIP Code
243	F0532	PLANTE & MORAN PLLC	3000 Town Center, STE 100	SOUTHFIELD	MI	48075
244	F00694	Porter & Associates CPAs PLLC	3327B US RT 60 East P O Box 8129	Huntington	WV	25705
245	F0490	PREZKOP-CHAPPELEAR & ASSOCIATES AC	1025 MAIN ST STE 710	WHEELING	WV	26003
246	F0079	PRICE & ASSOCIATES AC	508 Cobalt Lane	Beckley	WV	25801
247	F00693	Price and Associates CPAs, LLC	400 North Ashley Drive Suite 1325	Tampa	FL	33602
248	F0530	PRICE ROMINE PLLC	PO BOX 3266	SHEPHERDSTOWN	WV	25443
249	F0196	PRICEWATERHOUSECOOPERS LLP	4040 W. Boy Scout Blvd	Tampa	FL	33607
250	F0194	PURKEY CARTER COMPTON SWANN CARTER PLLC	PO BOX 727	MORRISTOWN	TN	37815-0727
251	F0543	R D HOAG & ASSOCIATES LLC	555 N BELL AVE	CARNEGIE	PA	15106
252	F00664	R. GABE RUSHDEN, CPA, AC	179 Summers St., Ste 721	Chareleston	WV	25301
253	F00630	R. Michael LaBounty & Associates PC	2750 Buford Highway NE #247	Atlanta	GA	30324
254	F00679	Ranjeet Koirala CPA PC	437 FOREST RIDGE DR	Coppell	TX	75019
255	F0199	REA & ASSOCIATES INC	PO BOX 1020	NEW PHILADELPHIA	OH	44663-5120
256	F0426	RECTOR REEDER & LOFTON PC	623 TOM BREWER ROAD	LOGANVILLE	GA	30052-4042
257	F00700	RENICK PERRY CPAS PLLC	1506 Greenbrier Drive	Huntington	WV	25704
258	F0597	RICHEY MAY & CO LLP	9780 S. Meridian Blvd. Ste 500	Englewood	CO	80112
259	F0047	RICHMOND & COMPANY CPAS AC	112 MAIN ST PO BOX 1204	BECKLEY	WV	25802-1204
260	F0078	RICK D GAINER CPA AC	PO BOX 5013	VIENNA	WV	26105-5013
261	F0004	ROBERT E FISHER CPA AC	22652 Seneca Trail South	Union	WV	24983
262	F00625	RODEFER MOSS & CO PLLC	608 MABRY HOOD RD	KNOXVILLE	TN	37932
263	F0340	ROGER HARDESTY & ASSOCIATES AC	449 Fortress Blvd STE 3200	Morgantown	WV	26508
264	F0132	ROLLINS CLEAVENGER & ROLLINS CPAS	PO BOX 169	CHARLESTON	WV	25321-0169

	Firm No.	Firm Name	Address	City	State	ZIP Code
265	F0076	ROTH & WHITE AC	216 W MAIN ST STE B PO BOX 67	KINGWOOD	WV	26537
266	F0228	RSM US LLP	30 South Wacker Suite 3300	Chicago	IL	60606
267	F0344	RUSSELL EVANS & THOMPSON PLLC	299 HERNDON PKWY STE 206	HERNDON	VA	20170-4467
268	F0550	RUSSELL H FRANCIS CPA PLLC	112 VENTURA DR	BRIDGEPORT	WV	26330
269	F0219	RUTHERFORD & JOHNSON PC	116 MEDICAL CIRCLE	WINCHESTER	VA	22601
270	F0584	S. AGARWAL CPA AC	104 HAWKBURY TRCE CRANBERRY POINTE	BECKLEY	WV	25801
271	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	980 National Road	Wheeling	WV	26003
272	F0558	SC&H ATTEST SERVICES PC	910 RIDGEBROOK RD	SPARKS	MD	21152
273	F00670	SHELLMAN & COMPANY LLC	4010 W BOY SCOUT BLVD STE 600	TAMPA	FL	33607
274	F0232	SCHNEIDER DOWNS & CO INC	ONE PPG PLACE STE 1700	PITTSBURGH	PA	15222
275	F0063	SEACHRIST & ASSOCIATES A.C.	21 WARDEN RUN RD	WHEELING	WV	26003-6173
276	F0036	SECRET & SHIELDS AC	333 W MAIN ST PO BOX 1150	CLARKSBURG	WV	26302-1150
277	F0533	SEDOSKY & ASSOCIATES, PLLC	14 E Lincoln Street	Buckhannon	WV	26201
278	F00711	SELDOMRIDGE & SHAFER CPAS PLLC	703 Jefferson St S	Lewisburg	WV	24901
279	F00669	Shaw & Associates, PLLC	111 Park View Lane Suite 200	Wheeling	WV	26003
280	F0306	SHELTON & COMPANY CPAS PC	PO BOX 10068	LYNCHBURG	VA	24506-0068
281	F00739	SIKICH CPA LLC DBA SIKICH CPA PLLC	333 John Carlyle Street Ste 500	Alexandria	VA	22314
282	F00733	SILICON VALLEY ACCOUNTANCY CORPORATION	3150 Almaden Expwy Suite 105	San Jose	CA	95118
283	F0612	SIMMS & COMPANY PLLC	500 Corporate Landing	Charleston	WV	25311
284	F0231	SISTERSON & CO LLP	501 Grant Street Suite 450	PITTSBURGH	PA	15219-2202
285	F00726	SM Magnone CPA, PLLC	3672 Pennsylvania Ave PO Box 2217	Weirton	WV	26062
286	F00721	Smallwood CPA Firm PLLC	32 Colonial Drive	Charles Town	WV	25414

	Firm No.	Firm Name	Address	City	State	ZIP Code
287	F0266	SMITH & ASSOCIATES CPA & CONSULTANTS PLLC	426 DRUMMOND ST	MORGANTOWN	WV	26505
288	F0434	SMITH & COMPANY CPA AC	810 N KANAWHA ST, PO Box 248	BEAVER	WV	25813
289	F00690	Smith Accounting Services A.C.	216 13th St	Dunbar	WV	25064
290	F0124	SMITH COCHRAN & HICKS PLLC	3510 MACCORKLE AVE SE	CHARLESTON	WV	25304
291	F0171	SMITH ELLIOTT KEARNS & COMPANY LLC	19405 EMERALD SQUARE SUITE 2300	HAGERSTOWN	MD	21742
292	F0229	SMITH KESLER & COMPANY PA	PO BOX 170249	SPARTANBURG	SC	29301-0024
293	F0183	SMITH LEWIS CHESS & CO LLP	670 CHERRY TREE LANE	UNIONTOWN	PA	15401-8947
294	F0485	SMYTH & PYLES LLC	50 BALTIMORE ST 4TH FL	CUMBERLAND	MD	21502
295	F0424	SPENCER CPA & ASSOCIATES PLLC	PO BOX 2560	BUCKHANNON	WV	26201
296	F0538	SST ACCOUNTANTS AND CONSULTANTS PLLC	12720 HILLCREST RD STE 500	DALLAS	TX	75230
297	F00741	Stambaugh Ness, Inc.	220 St. Charles Way, Suite 150	York	PA	17402
298	F00720	STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES	37 Carriage Rd	Charleston	WV	25314
299	F00725	STROUD, ROSS & ASSOCIATES, CPAS	339 Rural Acres Dr	Beckley	WV	25801
300	F0605	STUART T STICKEL CPA CFE PLLC	1810 National Road Building A-1 Unit 303	Wheeling	WV	26003
301	F0611	SULLIVAN & SULLIVAN PLLC	104 HESLEP AVE	FAYETTEVILLE	WV	25840
302	F0090	SUTTLE & STALNAKER PLLC	1411 VIRGINIA ST E STE 100	CHARLESTON	WV	25301-3086
303	F0420	SYMPHONA LLP	118 Park of Commerce Dr Suite 200	SAVANNAH	GA	31405
304	F00735	TAYLOR ACCOUNTING PLLC	305 FOREST BROOK DR	SAINT ALBANS	WV	25177
305	F00649	TAYLOR AND ASSOCIATES PLLC	PO Box 1918	Logan	WV	25601
306	F00719	Taylor's Accounting and Consulting, PLLC	485 Quail Valley Dr.	Princeton	WV	24740
307	F0130	TEED & ASSOCIATES PLLC	511 50th ST PO BOX 4576	CHARLESTON	WV	25364
308	F0159	TENNEY & ASSOCIATES PLLC	1101 ROSEMAR RD STE B	PARKERSBURG	WV	26105

	Firm No.	Firm Name	Address	City	State	ZIP Code
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
321	F0519	URISH POPECK & CO LLC	THREE GATEWAY CENTER STE 2400	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	1303 HARRISON 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 750	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

	Firm No.	Firm Name	Address	City	State	ZIP Code
331	F0184	WILSON SHANNON & SNOW INC	TEN WEST LOCUST ST	NEWARK	OH	43055-5520
332	F0414	WIPFLI LLP	4890 Owen Ayres Ct Suite 200	EAU CLAIRE	WI	54701
333	F0213	YOUNT HYDE & BARBOUR PC	50 S CAMERON ST PO BOX 2560	WINCHESTER	VA	22604-1760