



## Approved CPAs

Adam M. Dubuque	Johnson Lambert LLP	Vermont	802-383-4812	<a href="mailto:adubuque@johnsonlambert.com">adubuque@johnsonlambert.com</a>
Alan Goad	KPMG LLP	Texas		<a href="mailto:agoad@kpmg.com">agoad@kpmg.com</a>
Albert M. Wetula	D'Amore Tatman Group LLC	Ohio	216-378-1550 x225	<a href="mailto:awetula@dtgroup.net">awetula@dtgroup.net</a>
Alexander Murry	Johnson Lambert LLP	South Carolina	843-414-0339	<a href="mailto:amurry@johnsonlambert.com">amurry@johnsonlambert.com</a>
Allison Johnson	Larson & Company	Utah	801-313-1900	<a href="mailto:ajohnson@larsco.com">ajohnson@larsco.com</a>
Amanda Marcy	Johnson Lambert LLP	Vermont	802-383-4844	<a href="mailto:amarcy@johnsonlambert.com">amarcy@johnsonlambert.com</a>
Amy Henselin	Grant Thornton LLP	Wisconsin	920-968-6774	<a href="mailto:amy.henselin@us.gt.com">amy.henselin@us.gt.com</a>
Amy Van Pinxten	Dixon Hughes	South Carolina	843-937-9710	
Andrea S. Chin	PricewaterhouseCoopers LLP	Maryland	301-656-0040	
Aniko Smith	Deloitte & Touche LLP	California		<a href="mailto:anikosmith@deloitte.com">anikosmith@deloitte.com</a>
Ann E. Rhoads	PricewaterhouseCoopers LLP	Oregon		
Anne M. Mascarenhas	KPMG LLP	Texas	214-840-2855	<a href="mailto:amascarenhas@kpmg.com">amascarenhas@kpmg.com</a>
Anthony M. Perazzo	BKD, LLP	Ohio	513-621-8300	<a href="mailto:aperazzo@bkd.com">aperazzo@bkd.com</a>
Anton Hayward	Bennett Thrasher P.C.	Georgia	770-396-2200	<a href="mailto:ahayward@btcpa.net">ahayward@btcpa.net</a>
Arthur Salvadori	Crowe Horwath LLP	Connecticut	860-470-2117	<a href="mailto:Arthur.Salvadori@crowehorwath.com">Arthur.Salvadori@crowehorwath.com</a>
Aurthur Kent Chapman	A. Kent Chapman, CPA, PC	Georgia	706-583-8642	
B. Scott Bailey	Carr, Riggs & Ingram, LLC	North Carolina	919-848-1259	<a href="mailto:sbailey@cricpa.com">sbailey@cricpa.com</a>
Balaji S. Bellur	Deloitte & Touche LLP	Florida		
Ben Coffey	Johnson Lambert LLP	North Carolina	703-842-1133	<a href="mailto:bcoffey@johnsonlambert.com">bcoffey@johnsonlambert.com</a>



## Approved CPAs

Benjamin Hollinger	EY Bermuda Ltd.	Bermuda	441-703-7621	<a href="mailto:Ben.hollinger@bm.ey.com">Ben.hollinger@bm.ey.com</a>
Bill Sullivan	Deloitte & Touche LLP	North Carolina		<a href="mailto:bisullivan@deloitte.com">bisullivan@deloitte.com</a>
Bjorn Borgen	Deloitte & Touche LLP	California	312-486-5052	<a href="mailto:bborgen@deloitte.com">bborgen@deloitte.com</a>
Brenda Betts	Ernst & Young LLP	Texas		
Brendan MacKinnon	Plante Moran, PLLC	Illinois	312-980-3397	<a href="mailto:Brendan.mackinnon@plantemoran.com">Brendan.mackinnon@plantemoran.com</a>
Brian Harves	Ernst & Young LLP	Ohio	513-612-1470	<a href="mailto:brian.harves@ey.com">brian.harves@ey.com</a>
Brian G. Kelsch	Gamwell, Caputo, Kelsch & Co.	Vermont	603-447-3356	<a href="mailto:Brian@my-cpa.com">Brian@my-cpa.com</a>
Brian R. Steppe	Munninghoff, Lange, & Co.	Kentucky	859-655-2300	<a href="mailto:Bsteppe@ml-co.com">Bsteppe@ml-co.com</a>
Brittany Hannon	Smith & Howard P.C. f/k/a Bauknight Pietras and Stormer	South Carolina	803-602-0589	<a href="mailto:bhannon@bps.cpa">bhannon@bps.cpa</a>
Bryan P. Hudson	Smith & Howard P.C. f/k/a Bauknight Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:bhudson@bps.cpa">bhudson@bps.cpa</a>
Bryce Becker	Grant Thornton LLP	Wisconsin	474-277-7604	<a href="mailto:Bryce.becker@us.gt.com">Bryce.becker@us.gt.com</a>
Boonie L. Cox	Cherry Bekaert LLP	Virginia	804-673-5700	<a href="mailto:bcox@cbh.com">bcox@cbh.com</a>
Byron Crawford	PricewaterhouseCoopers LLP	Missouri	314-206-8131	
Carol Carlson	Ernst & Young	Pennsylvania		<a href="mailto:carol.carlson@ey.com">carol.carlson@ey.com</a>
Carol S. Hubbard	Hubbard Davis LLP	South Carolina	843-330-3330	<a href="mailto:carolhubbard@hubbarddaviscpas.com">carolhubbard@hubbarddaviscpas.com</a>
Carolyn Rice	Johnson Lambert LLP	Vermont	802-383-4820	<a href="mailto:crice@johnsonlambert.com">crice@johnsonlambert.com</a>
Casey E. Bartok	KPMG LLP	Virginia		
Christian R. Stormer	Smith & Howard P.C. f/k/a Bauknight Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:cstormer@bps.cpa">cstormer@bps.cpa</a>
Christopher Munday	Deloitte	Georgia	404-942-6935	<a href="mailto:cmunday@deloitte.com">cmunday@deloitte.com</a>

## Approved CPAs

Christopher J. Szuch	Saltz, Shamis & Goldfarb, Inc.	Ohio		
Cliff Bodiford	Bodiford CPAs	South Carolina	803-787-4909	<a href="mailto:info@bodifordcpa.com">info@bodifordcpa.com</a>
Colleen R. Berry	Ernst & Young LLP	Virginia	703-747-1226	<a href="mailto:colleen.berry@ey.com">colleen.berry@ey.com</a>
Corey Ficke	Ernst & Young LLP	North Carolina	704-338-0533	<a href="mailto:corey.ficke@ey.com">corey.ficke@ey.com</a>
Cristina Villamil	Ernst & Young Ltd.	Bermuda	1441-7372303	<a href="mailto:cristina.l.villamil@bm.ey.com">cristina.l.villamil@bm.ey.com</a>
Cynthia L. Fritz	Deloitte & Touche LLP	North Carolina	704-887-1770	<a href="mailto:cfritz@deloitte.com">cfritz@deloitte.com</a>
Dan Eldridge	KPMG LLP	Virginia		
Dana Wilson, JR.	Grant Thornton LLP	Connecticut	860-781-6703	<a href="mailto:Dana.wilson@us.gt.com">Dana.wilson@us.gt.com</a>
Daniel C. Aungst	Ernst & Young LLP	Pennsylvania	215-448-5352	<a href="mailto:dan.aungst@ey.com">dan.aungst@ey.com</a>
Daniel R. Bauer	Ernst & Young	Minnesota	612-343-1000	<a href="mailto:dan.bauer@ey.com">dan.bauer@ey.com</a>
Daniel A. Paone	Deloitte & Touche LLP	Florida	813-415-8931	<a href="mailto:danpaone@deloitte.com">danpaone@deloitte.com</a>
Daryl Taylor	RSM US LLP	Illinois	312-634-3400	<a href="mailto:Daryl.taylor@rsmus.com">Daryl.taylor@rsmus.com</a>
David A. Eshman	Deloitte & Touche LLP	Ohio		
David A. Roberts	Crowe Horwath LLP	Connecticut	860-470-2107	<a href="mailto:david.a.roberts@crowehorwath.com">david.a.roberts@crowehorwath.com</a>
David B. Liptz	Liptz & Associates, Inc.	California	949-474-8500 x15	<a href="mailto:dliptz@liptz-cpas.com">dliptz@liptz-cpas.com</a>
David Earl Willman	Ernst & Young	Georgia		<a href="mailto:david.willman@ey.com">david.willman@ey.com</a>
David Geer	Deloitte & Touche LLP	New Jersey		<a href="mailto:dgeer@deloitte.com">dgeer@deloitte.com</a>
David M. Christens	Ernst & Young	Pennsylvania	312-879-3364	<a href="mailto:david.christens@ey.com">david.christens@ey.com</a>
David M. Freitas	Deloitte & Touche LLP	Florida	813-983-5427	<a href="mailto:dmfrietas@deloitte.com">dmfrietas@deloitte.com</a>
David M. Otteni	KPMG LLP	North Carolina		

## Approved CPAs

David M. Ward	Smith & Howard P.C. f/k/a Bauknight Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:dward@bps.cpa">dward@bps.cpa</a>
David R. Barnes II	KPMG LLP	Connecticut		
Deborah Hembree	Ernst & Young	Tennessee		
Denise C. Marbach	PricewaterhouseCoopers LLP	Georgia		<a href="mailto:Denise.C.Marbach@us.pwc.com">Denise.C.Marbach@us.pwc.com</a>
Dennis Larson	Larson & Company	Utah	801-313-1900	<a href="mailto:dlarson@larsco.com">dlarson@larsco.com</a>
Derrick T. Stiebler	PricewaterhouseCoopers LLP	North Carolina		
Derrick V. Apple	Apple & Odom, LLC	South Carolina	843-212-0240	<a href="mailto:derrick@appleodom.com">derrick@appleodom.com</a>
Devin J. Cahill	Ernst & Young	Pennsylvania	215-841-0297	<a href="mailto:devin.cahill@ey.com">devin.cahill@ey.com</a>
Diana Hardy	RH CPA's. PLLC	North Carolina	336-248-8281	<a href="mailto:dhardy@rh-accounting.com">dhardy@rh-accounting.com</a>
Dianee Batistoni	Eisner Amper, LLP	New Jersey	732-243-7220	<a href="mailto:dianne.batistoni@eisneramper.com">dianne.batistoni@eisneramper.com</a>
Donald L. Bailey	Ernst & Young	Tennessee	423-756-2461	
Donna Craver	KPMG LLP	Virginia	804-782-4218	<a href="mailto:dcraver@kpmg.com">dcraver@kpmg.com</a>
Donna Szatkowski-Zych	Deloitte & Touche LLP	New York	212-7436-6139	<a href="mailto:dszatkowski@deloitte.com">dszatkowski@deloitte.com</a>
Edward Daniel Klapheke	Mayer Hoffman McCann P.C.	Missouri	770-858-4433	<a href="mailto:dklapheke@cbiz.com">dklapheke@cbiz.com</a>
Edward J. Majkowski Jr.	Ernst & Young	New York		
Edward Metzger	KPMG LLP	Minnesota		<a href="mailto:emetzger@kpmg.com">emetzger@kpmg.com</a>
Edward S. Wilkins	Deloitte & Touche LLP	Illinois		
Eric Williams	Cover & Rossiter, PA	Delaware	302-656-6632	<a href="mailto:ewilliams@coverrossiter.com">ewilliams@coverrossiter.com</a>



## Approved CPAs

Elton Parker Jr.	Deloitte & Touche LLP	North Carolina		
Elyssa Nagle	Johnson Lambert LLP	Vermont	802-383-4848	<a href="mailto:enagle@johnsonlambert.com">enagle@johnsonlambert.com</a>
Eugene M. DeFrank	Schneider Downs & Co., Inc.	Pennsylvania	412-261-3644	<a href="mailto:edefrank@schneiderdowns.com">edefrank@schneiderdowns.com</a>
Frank E. Jenkins Jr.	Adams, Akin, Jenkins & Cheatham, PC	Virginia	804-419-0555	<a href="mailto:fjenkins@ajccpas.com">fjenkins@ajccpas.com</a>
George Michael Murphy	Deloitte & Touche LLP	Colorado		
George Simon	Forvis Mazars LLP	Oklahoma	213-300-6078	<a href="mailto:George.simon@us.forvismazars.com">George.simon@us.forvismazars.com</a>
George W. Turner	Merlino & Turner, Inc.	Georgia	770-582-0070	
Geri Douglas	Larson & Company	Utah	801-313-1900	<a href="mailto:gdouglas@larsco.com">gdouglas@larsco.com</a>
Gilbert J. Stielow	Hidalgo, Banfill, Zlotnik & Kermali, P.C.	Texas		
Glen D. Saslow	Saslow Lufkin & Buggy, LLP	Connecticut	860-470-2103	<a href="mailto:gsaslow@slbcpa.com">gsaslow@slbcpa.com</a>
Grant Haines	Ernst & Young LLP	Alabama	205-305-2531	<a href="mailto:Grant.haines@ey.com">Grant.haines@ey.com</a>
Gregory P. Staude	Ernst & Young	Georgia	404-817-5454	<a href="mailto:greg.staude@ey.com">greg.staude@ey.com</a>
Gregory T. Foster	Porter Keadle Moore, LLP	Georgia	404-420-5680	<a href="mailto:gfooster@pkm.com">gfooster@pkm.com</a>
Heidi Hoeller	PricewaterhouseCoopers LLP	Massachusetts	617-530-7755	<a href="mailto:heidi.m.hoeller@us.pwc.com">heidi.m.hoeller@us.pwc.com</a>
Hope M. Foote	Ernst & Young	Pennsylvania		<a href="mailto:Hope.Foote@ey.com">Hope.Foote@ey.com</a>
Houts Venable Jr.	Ernst & Young	Missouri		
Irwin A. Cohen	KPMG LLP	Massachusetts	617-988-1011	
J. Todd Rosenbaum	Mountjoy Chilton & Medley PLC	Kentucky	502-882-4459	<a href="mailto:todd.rosenbaum@mcmcpa.com">todd.rosenbaum@mcmcpa.com</a>
Jack Francis Myers	KPMG LLP	Virginia		



## Approved CPAs

Jacqueline Hohn	RSM US LLP	Illinois	217-363-4546	<a href="mailto:jackie.hohn@rsmus.com">jackie.hohn@rsmus.com</a>
James A. Kelly Jr.	PricewaterhouseCoopers LLP	New York		
James Atchison	KPMG LLP	Virginia	804-782-4467	<a href="mailto:jatchison@kpmg.com">jatchison@kpmg.com</a>
James C. Suttie	Skoda Minotti & Co.	Ohio	440-449-6800	<a href="mailto:jsuttie@skodaminotti.com">jsuttie@skodaminotti.com</a>
James Manning	Johnson Lambert LLP	Vermont	802-383-4830	<a href="mailto:jmanning@johnsonlambert.com">jmanning@johnsonlambert.com</a>
James Murphy	Johnson Lambert LLP	Florida	904-687-3071	<a href="mailto:jmurphy@johnsonlambert.com">jmurphy@johnsonlambert.com</a>
James E. Newman	PricewaterhouseCoopers LLP	North Carolina		
James J. Mack	Smart & Associates LLP	Pennsylvania		
Jan Waring-Woods	Jan Waring Woods CPA	South Carolina	843-261-0098	<a href="mailto:info@jwwcpa.com">info@jwwcpa.com</a>
Jay S. Ridder	Ernst & Young	Pennsylvania		
Jayme Silva	KPMG LLP	Massachusetts		<a href="mailto:jmsilva@kpmg.com">jmsilva@kpmg.com</a>
Jeff Kirkland	Deloitte, LLP	North Carolina		<a href="mailto:jkirkland@deloitte.com">jkirkland@deloitte.com</a>
Jeffrey S. Muzio	PricewaterhouseCoopers LLP	Connecticut	860-241-7061	<a href="mailto:jeff.muzio@us.pwc.com">jeff.muzio@us.pwc.com</a>
Jennifer L. Burton	Dixon Hughes LLC	North Carolina		
Jennifer M. Weiner	Ernst & Young	Massachusetts		
Jess E. Merten	PricewaterhouseCoopers LLP	Wisconsin		
Jessie M. Swearingen III	Smith & Howard P.C. f/k/a Bauknight Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:jswearingen@bps.cpa">jswearingen@bps.cpa</a>
Jimmy Watkins	Deloitte & Touche LLP	North Carolina		<a href="mailto:jiwatkins@deloitte.com">jiwatkins@deloitte.com</a>
Joesph Lee	RSM US LLP	Iowa	515-281-9214	<a href="mailto:joe.lee@rsmus.com">joe.lee@rsmus.com</a>
John W. Barfield	Freemon, Shapard and Story	Texas	940-322-4436	



## Approved CPAs

John Beasley	PricewaterhouseCoopers LLP	North Carolina	704-350-7966	<a href="mailto:John.Beasley@pwc.com">John.Beasley@pwc.com</a>
John T. Gawaluck	Ernst & Young	Tennessee		<a href="mailto:john.gawaluck@ey.com">john.gawaluck@ey.com</a>
John W. Green	Marcum & Kliegman LLP	New York	516-390-1000	
John L. Lucca	Veris Consulting	Maryland	703-654-1410	<a href="mailto:jlucca@verisconsulting.com">jlucca@verisconsulting.com</a>
John Palermo	Ernst & Young	Massachusetts	617-375-3786	<a href="mailto:john.palermo@ey.com">john.palermo@ey.com</a>
John M. Prescott	Johnson Lambert LLP	Vermont	802-383-4811	<a href="mailto:jprescott@johnsonlambert.com">jprescott@johnsonlambert.com</a>
John Santosuosso	Ernst & Young	Massachusetts	617-859-6467	<a href="mailto:john.santosuosso@ey.com">john.santosuosso@ey.com</a>
John M. Shay Jr.	Ernst & Young	Louisiana	504-581-4200	
John L. Sittig II	PricewaterhouseCoopers LLP	Florida	813-222-5422	<a href="mailto:john.l.sittig@us.pwc.com">john.l.sittig@us.pwc.com</a>
John Sproull	RSM US LLP	Florida	904-680-7214	<a href="mailto:john.sproull@rsmus.com">john.sproull@rsmus.com</a>
John T. Popies	Schneider Downs & Company, Inc.	Pennsylvania	412-697-5201	<a href="mailto:jpopies@schneiderdowns.com">jpopies@schneiderdowns.com</a>
Jonathan Zeigler	Baker, Tilly, Virchow, Krause, LLP	Pennsylvania	610-927-4910	<a href="mailto:jonathan.zeigler@bakertilly.com">jonathan.zeigler@bakertilly.com</a>
Joseph W. Ferira Jr.	Ferira, Ainsworth & Company LLC	South Carolina	843-722-7676	<a href="mailto:joe.ferira@contractorcpa.net">joe.ferira@contractorcpa.net</a>
Joseph Pieksza	Crowe Horwath, LLP	Connecticut	860-470-2112	<a href="mailto:joseph.pieksza@crowehorwath.com">joseph.pieksza@crowehorwath.com</a>
Joshua Keene	Johnson Lambert LLP	Virginia	703-842-1118	<a href="mailto:jkeene@johnsonlambert.com">jkeene@johnsonlambert.com</a>
Joshua W. Partlow	Johnson Lambert LLP	Vermont	802-383-4819	<a href="mailto:jpartlow@johnsonlambert.com">jpartlow@johnsonlambert.com</a>
Joyce Ogiemwayne	Deloitte & Touche LLP	Florida	305-372-3100	<a href="mailto:jogimwayne@deloitte.com">jogimwayne@deloitte.com</a>
Julie H. Boerger	Ernst & Young	Tennessee		
Karen A. Mueller	Bennet Thrasher LLP	Tennessee	678-302-1429	<a href="mailto:alana.mueller@btcpa.net">alana.mueller@btcpa.net</a>

## Approved CPAs

Keith J. Hubert	PricewaterhouseCoopers LLP	Connecticut		
Kelly King	PricewaterhouseCoopers LLP	Tennessee	615-503-2885	
Kenneth Croakin	EisnerAmper, LLC	New Jersey	732-947-3614	<a href="mailto:kenneth.croarkin@eisneramper.com">kenneth.croarkin@eisneramper.com</a>
Kenneth F. Deon	KPMG LLP	Virginia	802-651-5600	
Kenneth Hugendubler	Baker Tilly LLP	Pennsylvania	215-972-2330	<a href="mailto:ken.hugendubler@bakertilly.com">ken.hugendubler@bakertilly.com</a>
Kenneth L. Wills	Crowe Horwath LLP	Tennessee	615-360-5540	<a href="mailto:ken.willis@crowehorwath.com">ken.willis@crowehorwath.com</a>
Kenneth M. Haffey	Skoda Minotti & Co.	Ohio	440-449-6800	
Kenneth R. Gattoni	Deloitte & Touche LLP	New Jersey		
Kevin A. Leder	CliftonLarsonAllen LLP	North Carolina	704-998-5200	<a href="mailto:Kevin.Leder@cliftonlarsonallen.com">Kevin.Leder@cliftonlarsonallen.com</a>
Kurt W. Hopper	PricewaterhouseCoopers LLP	Illinois	312-298-2853	<a href="mailto:kurt.w.hopper@us.pwc.com">kurt.w.hopper@us.pwc.com</a>
Kyle Dodwell	Armanino, LLP	Missouri	314-983-1200	<a href="mailto:Kyle.dodwell@armanino.com">Kyle.dodwell@armanino.com</a>
Kyle R. Miller	Ernst & Young LLP	Maryland	410-986-0971	<a href="mailto:kyle.miller@ey.com">kyle.miller@ey.com</a>
Lance Massmann	RSM US LLP	South Dakota	605-336-0753	<a href="mailto:Lance.Massmann@rsmus.com">Lance.Massmann@rsmus.com</a>
Larry N. Pevnick	Brown Smith Wallace, LLC	Missouri	314-983-1200	<a href="mailto:LPevnick@bswllc.com">LPevnick@bswllc.com</a>
Larry W. Perdue	Dixon Hughes PLLC	North Carolina	336-475-2308	
Laurie A. Ball	PKC Kuebler, APC	California	951-676-6555	<a href="mailto:laurie.ball@pkckuebler.com">laurie.ball@pkckuebler.com</a>
Lawrence R. Lynch	PricewaterhouseCoopers LLP	New York		
Lew Salmon	TJS Deemer Dana LLP	Georgia	404-835-0454	<a href="mailto:lew.salmon@tjsdd.com">lew.salmon@tjsdd.com</a>
Lindsay Medlin	Smith & Howard P.C. f/k/a Bauknight Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:lmedlin@bps.cpa">lmedlin@bps.cpa</a>

## Approved CPAs

Lucy Lillycrop	PricewaterhouseCoopers LLP	New York	646-471-7404	<a href="mailto:lucy.lillycrop@us.pwc.com">lucy.lillycrop@us.pwc.com</a>
Lynn Friedrichs	Deloitte & Touche LLP	Florida	813-273-8342	<a href="mailto:lfriedrichs@deloitte.com">lfriedrichs@deloitte.com</a>
Marc A. Smith	Baker Tilly Virchow Kraus, LLP	New Jersey	848-467-3909	<a href="mailto:marc.smith@bakertilly.com">marc.smith@bakertilly.com</a>
Marcus Oglesby	Aprio, LLP	Georgia	770-353-2889	<a href="mailto:Marcus.oglesby@aprio.com">Marcus.oglesby@aprio.com</a>
Marcus Tomlinson	Elliott Davis Decosimo, LLC	South Carolina	803-256-0002	<a href="mailto:marcus.tomlinson@elliottdavis.com">marcus.tomlinson@elliottdavis.com</a>
Mark A Tomaw	RSM US LLP	Illinois	217-789-7700	<a href="mailto:mark.tomaw@rsmus.com">mark.tomaw@rsmus.com</a>
Mark Ballew	Grant Thornton LLP	South Carolina	803-231-3045	<a href="mailto:mark.ballew@us.gt.com">mark.ballew@us.gt.com</a>
Mark Thomas	Ernst & Young	Tennessee	423-756-2461	<a href="mailto:mark.thomas@ey.com">mark.thomas@ey.com</a>
Martha Hayes	Larson & Company	Utah	801-313-1900	<a href="mailto:mhayes@larsco.com">mhayes@larsco.com</a>
Matthew H. Bryarly	KPMG LLP	Texas	214-840-8563	<a href="mailto:mbryarly@kpmg.com">mbryarly@kpmg.com</a>
Matthew Howell	Forvis Maraz, LLP	Texas	417-865-8701	<a href="mailto:Matthew.howell@us.forvismazars.com">Matthew.howell@us.forvismazars.com</a>
Matthew Gunning	Carr, Riggs & Ingram, LLC	Georgia	770-457-6606	<a href="mailto:mgunning@cricpa.com">mgunning@cricpa.com</a>
Matthew John Claeys	Clifton, Larson, Allen LLP	Pennsylvania	267-419-1655	
Matthew Johnson	Baker Tilly US, LLP	Minnesota	612-876-4853	<a href="mailto:Matthew.d.johnson@bakertilly.com">Matthew.d.johnson@bakertilly.com</a>
Megan Makar	Carr, Riggs & Ingram, LLC	Georgia	770-261-5463	<a href="mailto:mmakar@cricpa.com">mmakar@cricpa.com</a>
Michael E. Wright	Dixon Hughes Goodman LLP	North Carolina	336-822-4384	<a href="mailto:michael.wright@dhgllp.com">michael.wright@dhgllp.com</a>
Michael Jon Grillaert	KPMG LLP	Georgia		
Michael Vaschak	PWC	Connecticut	860-819-6827	<a href="mailto:Michael.j.vaschak@pwc.com">Michael.j.vaschak@pwc.com</a>
Michael Sean Vicente	KPMG LLP	Iowa	515-697-1108	<a href="mailto:msvicente@kpmg.com">msvicente@kpmg.com</a>
Michelle Burdick	Ernst & Young LLP	Georgia	404-817-5568	<a href="mailto:michelle.burdick@ey.com">michelle.burdick@ey.com</a>



## Approved CPAs

Michelle M. Hansen	Deloitte & Touche LLP	Colorado	303-312-4729	<a href="mailto:mhansen@deloitte.com">mhansen@deloitte.com</a>
Monica R. Monson	Ernst & Young	California	415-894-8000	<a href="mailto:monica.monson@ey.com">monica.monson@ey.com</a>
Nancy L. Litwinski	Deloitte & Touche LLP	Florida	407-246-8234	<a href="mailto:nlitwinski@deloitte.com">nlitwinski@deloitte.com</a>
Neil A. Weingarten	PricewaterhouseCoopers, LLP	Massachusetts	617-530-6225	<a href="mailto:neil.weingarten@pwc.com">neil.weingarten@pwc.com</a>
Norman Chandler	TaylorChandler, LLC	Alabama	334-260-7774	<a href="mailto:nchandler@taylorchandler.com">nchandler@taylorchandler.com</a>
Norman E. Moore Jr.	Horne CPA Group	Mississippi	601-326-1000	<a href="mailto:norman.moore@hornellp.com">norman.moore@hornellp.com</a>
Pam J. Cote	Crowe Horwath LP	Connecticut	860-678-9200	<a href="mailto:pamela.cote@crowehorwath.com">pamela.cote@crowehorwath.com</a>
Paul Demastus	LBMC, PC	Tennessee	615-430-1681	<a href="mailto:paul.demastus@lbmc.com">paul.demastus@lbmc.com</a>
Paul A. Manos	KPMG LLP	Alabama		
Paul Sallwasser	Ernst & Young	Florida		
Paul Vasquez	PricewaterhouseCoopers LLP	Connecticut	860-608-5393	<a href="mailto:paul.s.vasquez@pwc.com">paul.s.vasquez@pwc.com</a>
Peter E. Metzloff	Skoda Minotti & Co.	Ohio	440-449-6800	
Peter Popo	BDO USA, P.C.	Illinois	404-386-7285	<a href="mailto:ppopo@bdo.com">ppopo@bdo.com</a>
Phil Howes	Ernst & Young LLP	Missouri	816-480-5125	<a href="mailto:phil.howes@ey.com">phil.howes@ey.com</a>
Phil Moore	Ernst & Young	Georgia	404-420-5671	<a href="mailto:pmoore@pkm.com">pmoore@pkm.com</a>
Phillip Surprenant	PricewaterhouseCoopers LLP	Virginia	202-297-6043	<a href="mailto:PHIL.SURPRENANT@US.PWC.COM">PHIL.SURPRENANT@US.PWC.COM</a>
Phyllis S. Ingram	Carr, Riggs, and Ingram, LLC	Alabama	334-386-5250	<a href="mailto:pingram@cricpa.com">pingram@cricpa.com</a>
Press C. Southworth	PricewaterhouseCoopers LLP	Ohio		
R. Benjamin Glenn	Smith & Howard P.C. f/k/a Bauknight, Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:bglenn@bps.cpa">bglenn@bps.cpa</a>



## Approved CPAs

R. Derek Poston	Moore Beauston & Woodham, LLP	South Carolina	843-766-5010	<a href="mailto:Derek.poston@fullservicecpa.com">Derek.poston@fullservicecpa.com</a>
R. Scott McClelland	Elliott Davis Decosimo, LLC	South Carolina	803-256-0002	<a href="mailto:scott.mcclelland@elliottdavis.com">scott.mcclelland@elliottdavis.com</a>
Randal A. Koning	Ernst & Young	Missouri		
Raymond C. Van Der Horst	Deloitte & Touche LLP	Ohio		
Rebecca James	Johnson Lambert LLP	Vermont	802-383-4843	<a href="mailto:rjames@johnsonlambert.com">rjames@johnsonlambert.com</a>
Renee Bourget-Place	KPMG LLP	Vermont	802-651-5634	<a href="mailto:rbourgetplace@kpmg.com">rbourgetplace@kpmg.com</a>
Renee B. Ford	Elliott Davis Decosimo, LLC	Tennessee	423-756-7100	<a href="mailto:renee.ford@elliottdavis.com">renee.ford@elliottdavis.com</a>
Richard A. Buggy Jr.	Saslow Lufkin & Buggy, LLP	Connecticut	860-678-9200	<a href="mailto:rbuggy@slbcpa.com">rbuggy@slbcpa.com</a>
Richard G. Ulrich	Gregory, Sharer & Stuart, P.A.	Florida		
Richard L. Berge	BKD, LLP	Ohio		
Robert J. Evans	Serotta Maddocks Evans, CPAs	Georgia	706-722-5337	<a href="mailto:revans@smecpa.com">revans@smecpa.com</a>
Robert J. Miller III	Carr, Riggs, and Ingram, LLC	Alabama	334-386-5212	<a href="mailto:rmiller@cricpa.com">rmiller@cricpa.com</a>
Robert J. Naselli	Topel Forman LLC	Illinois	312-239-2560	<a href="mailto:rnaselli@topelforman.com">rnaselli@topelforman.com</a>
Robert P. Bradham	Dixon Hughes	South Carolina	843-722-6443	<a href="mailto:info@dhgllp.com">info@dhgllp.com</a>
Robert Paul Brezina	Ham, Langston & Brezina, LLP	Texas	281-481-1040	
Robert Schimek	Deloitte & Touche LLP	New York		
Robert T. Tucker	Deloitte & Touche LLP	Connecticut	203-708-4888	<a href="mailto:rotucker@deloitte.com">rotucker@deloitte.com</a>
Sarah McConnell	Johnson Lambert LLP	Virginia	703-842-1149	<a href="mailto:smcconnell@johnsonlambert.com">smcconnell@johnsonlambert.com</a>



## Approved CPAs

Scott Barnett	Habif, Arogeti & Wynne, LLP	Georgia	404-898-8483	<a href="mailto:scott.barnett@hawcpa.com">scott.barnett@hawcpa.com</a>
Scott Phillips	Plante & Moran, PLLC	Ohio	216-274-6554	<a href="mailto:Scott.phillips@plantemoran.com">Scott.phillips@plantemoran.com</a>
Scott Price	Katz, Sapper & Miller, LLP	Indiana	317-580-2097	<a href="mailto:sprice@ksmcpa.com">sprice@ksmcpa.com</a>
Sean Manley	Deloitte & Touche LLP	Virginia	703-251-1430	<a href="mailto:smanley@deloitte.com">smanley@deloitte.com</a>
Stanley D. Sewell	KPMG LLP	Texas		
Stefan Muecke	Deloitte & Touche LLP	Florida	813-245-7257	<a href="mailto:smuecke@deloitte.com">smuecke@deloitte.com</a>
Stephen Delaney	Deloitte & Touche LLP	Pennsylvania		<a href="mailto:sdelaney@deloitte.com">sdelaney@deloitte.com</a>
Stephen Kania	Hacker, Johnson & Smith PA	Florida	813-286-2424	<a href="mailto:steve@hackerjohnson.com">steve@hackerjohnson.com</a>
Stephen P. Reader	KPMG LLP	Virginia	757-616-7030	<a href="mailto:sreader@kpmg.com">sreader@kpmg.com</a>
Stephen Phillips	Cunningham, Porter and Phillips	Pennsylvania	215-572-7400	<a href="mailto:steve@cppcpa.com">steve@cppcpa.com</a>
Steve Stang	LarsonAllen LLP	North Carolina	704-998-5229	<a href="mailto:sstang@larsonallen.com">sstang@larsonallen.com</a>
Steven B. Uhler	Deloitte & Touche LLP	Illinois	312-486-4452	<a href="mailto:suhler@deloitte.com">suhler@deloitte.com</a>
Steven L. Meyer	Maher & Company PC	Missouri	314-726-0626	<a href="mailto:info@maherco.com">info@maherco.com</a>
Steven G. Williams	Carr, Riggs, and Ingram, LLC	Alabama	334-386-5219	<a href="mailto:swilliams@cricpa.com">swilliams@cricpa.com</a>
Susan N. Dean	Smith & Howard P.C. f/k/a Bauknight, Pietras and Stormer	South Carolina	803-771-8943	<a href="mailto:sdean@bps.cpa">sdean@bps.cpa</a>
T. Britt Taylor	TaylorChandler, LLC	Alabama	334-260-7774	<a href="mailto:tbtaylor@taylorchandler.com">tbtaylor@taylorchandler.com</a>
Taylor Baird	PricewaterhouseCoopers, LLP	Georgia	678-419-1000	<a href="mailto:Taylor.m.baird@pwc.com">Taylor.m.baird@pwc.com</a>
Ted O. Hall		Nevada	702-395-1811	
Teresa Johnson	PricewaterhouseCoopers LLP	Iowa		

## Approved CPAs

Terry Olejnik	Plante Moran PLLC	Missouri	248-223-3388	<a href="mailto:terry.olejnik@plantemoran.com">terry.olejnik@plantemoran.com</a>
Terry W. Simon	KPMG LLP	North Carolina		
Thel Ou	PricewaterhouseCoopers LLP	Florida	813-348-7000	<a href="mailto:Thel.ou@pwc.com">Thel.ou@pwc.com</a>
Thomas D. Pietras	Smith & Howard P.C. f/k/a Bauknight Pietras & Stormer	South Carolina	803-771-8943	<a href="mailto:tpietras@bps.cpa">tpietras@bps.cpa</a>
Thomas D. Walker	Deloitte & Touche LLP	Tennessee	615-259-1841	<a href="mailto:twalker@deloitte.com">twalker@deloitte.com</a>
Thomas F. O'Toole	PricewaterhouseCoopers LLP	New York	646-471-2115	<a href="mailto:tommy.f.otoole@us.pwc.com">tommy.f.otoole@us.pwc.com</a>
Thomas Hochhausler	Deloitte & Touche LLP	Florida	213-308-9558	<a href="mailto:thochhausler@deloitte.com">thochhausler@deloitte.com</a>
Thomas Hochhausler	Deloitte & Touche LLP	Florida		
Thomas J. Munninghoff	Munninghoff, Lange & Company	Kentucky	859-655-2300	<a href="mailto:tmunninghoff@ml-co.com">tmunninghoff@ml-co.com</a>
Thomas M. Mulhare	Amper, Politziner & Mattia	New Jersey		
Thomas P. Lofredo	Deloitte & Touche LLP	Florida	813-273-8342	
Timothy P. LaMacchia	Ernst & Young	Florida	304-415-1657	<a href="mailto:tim.lamacchia@ey.com">tim.lamacchia@ey.com</a>
Todd Friedman	Deloitte & Touche LLP	New York	212-436-4217	<a href="mailto:tofriedman@deloitte.com">tofriedman@deloitte.com</a>
Todd Goldenhersh	Armanino LLP	Missouri		
Tom Dawson	Strohm Ballweg, LLP	Wisconsin	608-821-0600	<a href="mailto:tdawson@strohmballweg.com">tdawson@strohmballweg.com</a>
Tracy D. Barrett	EC Barrett, LLC	Georgia	404-250-4570	<a href="mailto:Tracy.barrett@ecllc.com">Tracy.barrett@ecllc.com</a>
Veronica H. Holbrook	Salmon Holbrook & Associates, LLP	Georgia	404-835-0454	
Vincenzo Alfano	Deloitte & Touche LLP	New Jersey	973-602-6000	<a href="mailto:valfano@deloitte.com">valfano@deloitte.com</a>

## Approved CPAs

Vincent Bruno	Deloitte & Touche LLP	New York	212-436-3392	<a href="mailto:vibruno@deloitte.com">vibruno@deloitte.com</a>
Vincent Cartelli	PKF O'Connor Davies	New York	212-202-6502	<a href="mailto:vcartelli@pkfod.com">vcartelli@pkfod.com</a>
Vladislava Dimov	Forvis Mazars LLP	North Carolina	704-367-7020	<a href="mailto:Vladi.dimov@us.forvismazars.com">Vladi.dimov@us.forvismazars.com</a>
Walter E. Belt	KPMG LLP	Texas		
Wayne E. Stewart	Habif, Arogeti & Wynne, LLP	Georgia	404-898-8481	<a href="mailto:wayne.stewart@hawcpa.com">wayne.stewart@hawcpa.com</a>
Wesley McLeod	Forvis Mazars	North Carolina		
Wilhelmus J. Schaffers	Ernst & Young	Alabama	205-254-1606	<a href="mailto:Wim.Schaffers@EY.com">Wim.Schaffers@EY.com</a>
William A. Moody Jr	Dixon Hughes	South Carolina		
William A. Russell	Jarrard, Nowell & Russell LLC	South Carolina	843-723-2768	<a href="mailto:wrussell@jnrcpas.com">wrussell@jnrcpas.com</a>
William A. Sykora	Sykora & Company, LLC	Illinois	630-916-1690	
William Cooper Oglesby III	KPMG LLP	Virginia		<a href="mailto:woglesbyIII@kpmg.com">woglesbyIII@kpmg.com</a>
William D. "Dale" Dyches	Kirkland, Thomas, Watson & Dyches, LLC	South Carolina	803-771-0077	<a href="mailto:dale.dyches@ktwd.biz">dale.dyches@ktwd.biz</a>
William J. Kane	Ernst & Young	Pennsylvania		
William L. Shores	Shores & Company, P. A.	Florida	407-872-0744	<a href="mailto:info@shorescpa.com">info@shorescpa.com</a>
William P. Elliott	Joseph Decosimo and Company, PLLC	Tennessee		
William R. Motley	Johnson Lambert LLP	South Carolina	843-414-0334	<a href="mailto:wmotley@johnsonlambert.com">wmotley@johnsonlambert.com</a>
William S. Johnson	Babush, Neiman, Kornman & Johnson, LLP	Georgia	770-261-1900	
William J. Walker, IV	Carr, Riggs, and Ingram, LLC	Alabama	334-386-5218	<a href="mailto:jwalker@cricpa.com">jwalker@cricpa.com</a>



## Approved CPAs

Zachary A. Kempton	Munninghoff, Lange & Co.	Kentucky	859-655-2300	<a href="mailto:zkempton@ml-co.com">zkempton@ml-co.com</a>
Kathleen Zuniga	Carr Riggs & Ingram	Louisiana	504-493-4711	<a href="mailto:kzuniga@cricpa.com">kzuniga@cricpa.com</a>