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1984

## Directory of Member Firms, September 1, 1984

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**Division for CPA Firms**

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**AICPA**

American Institute of Certified Public Accountants

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**D I R E C T O R Y**

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**of Member Firms**

**September 1, 1984**

AICPA Division for CPA Firms

DIRECTORY of Member Firms

September 1, 1984

## **Note to Readers**

This directory is published by the AICPA Division for CPA Firms for the information of its members and others interested in self-regulation by the accounting profession. As the Preface indicates, important information about member firms is available to the public through the Division's staff at the following address:

**AICPA Division for CPA Firms**  
1211 Avenue of the Americas  
New York, NY 10036-8775  
(212) 575-6446



**Division for CPA Firms**

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**AICPA**

American Institute of Certified Public Accountants

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***D I R E C T O R Y***

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**of Member Firms**

**September 1, 1984**

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## Preface

Founded in 1977, the Division for CPA Firms is an integral part of the American Institute of Certified Public Accountants. The Division consists of two sections, the Private Companies Practice Section and the SEC Practice Section. Together, through the Division for CPA Firms, they have this purpose:

To strive for professional excellence in the manner in which CPA firms practice and to assure the public of the quality of accounting and auditing services through an effective peer review and continuing education program.

Membership in the Division is voluntary, and a firm may join either or both practice sections. Although there are two sections, quality control standards are the same for all public accounting firms.

This directory is an alphabetic listing, by state, of firms that are members of the Division as of September 1, 1984. The listing shows the cities in which each firm had an office on that date. The 1,630 firms included in this directory operate over 3,700 practice offices. Those offices are staffed by 101,000 professionals, of whom 58,000 are CPAs.

Firms that join the Division agree, among other things, to—

- Adhere to published AICPA quality control standards.
- Submit to peer reviews of their accounting and auditing practice every three years, the reports on which are available to the public.
- Ensure that each professional staff person resident in the United States participates in at least 120 hours of continuing professional education every three years.
- Report certain information about the firm to the Division each year, which is available for public inspection. (See the Appendix for the reporting requirements.)

Peer review provides assurance of each member firm's commitment to the objectives of the Division. The scope and results of a firm's most recent peer review can be determined by reading the report on the review.

That report and other information about the member firm can be obtained from Division staff at the address noted on the inside front cover or from the firm itself. Staff also will respond to questions from the public concerning the activities and requirements of the Division.

After seven years of service to the profession and the public, the Division remains committed to the importance of continuing education and peer review in the quest for overall professional excellence and quality services from all CPA firms.



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## ALABAMA

**Arthur Andersen & Co**

Birmingham

**Boggan & Bellew**

Mobile

**Borland Benefield Crawford Webster & Jeffares PC**

Birmingham

**Brandon Smith and Jones**

Tuskegee

**Brooke Freeman & Lee**

Anniston, Birmingham

**Cherry Bekaert & Holland**

Birmingham, Mobile, Montgomery

**Coopers & Lybrand**

Birmingham

**Ronald S Crim**

Dothan

**Deloitte Haskins & Sells**

Birmingham, Mobile

**Dent Baker & McDowell**

Birmingham

**DeShazo Stroud & Company**

Birmingham

**Diamond Kelley and Company PA**

Montgomery

**Ernst & Whinney**

Birmingham, Mobile

**Hassler Martin Stuedeman Pitts PC**

Birmingham

**Hullett Johnson & Kellum**

Birmingham

**L Paul Kassouf & Co PC**

Birmingham

**Lehmann Ullman and Barclay**

Birmingham, Greenville

**Mackle Splawn Tindall & McDonald**

Birmingham

**McDaniel & Company**

Dothan

**McKean & Assoc PA**

Bayou La Batre, Chickasaw, Mobile

**Morrison and Smith**

Tuscaloosa

**Moses Phillips Young Brannon and Henninger**

Birmingham

**Pannell Kerr Forster**

Mobile

## Alabama

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**Peat Marwick Mitchell & Co**

Birmingham

**Phillips & Co**

Mobile

**Price Waterhouse**

Birmingham

**Touche Ross & Co**

Birmingham, Mobile

**Wilson Price Barranco & Billingsley**

Montgomery

**Arthur Young & Company**

Birmingham

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## ALASKA

**Bigler Kohler & Obendorf**

Anchorage, Fairbanks, Homer, Soldotna

**Charles W Bingham Jr PC**

Anchorage

**Coopers & Lybrand**

Anchorage

**Ernst & Whinney**

Anchorage

**Rick C Larson**

Anchorage

**Laventhol & Horwath**

Anchorage

**Laycock & Grundhauser**

Anchorage

**Main Hurdman**

Fairbanks

**Peat Marwick Mitchell & Co**

Anchorage

**Price Waterhouse**

Anchorage

**Donald M Schulz PC**

Anchorage

**F M Strand PC**

Anchorage

**Thomas Head & Greisen**

Anchorage

**Touche Ross & Co**

Anchorage

**Whitlock Carlson & Associates**

Anchorage

**Arthur Young & Company**

Anchorage

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## ARIZONA

**Acosta Cordova and Pittman PC**  
Phoenix, Tempe

**Arthur Andersen & Co**  
Phoenix

**Beaton & DeBernardi Ltd**  
Tempe

**Bolan Vassar & Barrows**  
Phoenix

**Robert J Borgmann**  
Phoenix

**Clifton Gunderson & Co**  
Tucson

**Coopers & Lybrand**  
Phoenix, Tucson

**Cotton Parker & Johnson PC**  
Tucson

**Cypert & Avery**  
Tempe

**Deloitte Haskins & Sells**  
Phoenix, Tucson

**DeMarcus & Associates PC**  
Phoenix

**R C Denen**  
Phoenix

**Denious & Slayter PC**  
Phoenix

**Eide Helmeke & Co**  
Phoenix

**Ernst & Whinney**  
Phoenix, Tucson

**Fox & Company**  
Tucson

**Gallant Farrow & Greene PC**  
Phoenix

**Hahn & Kase**  
Phoenix

**Henry L Harmon**  
Scottsdale

**Henry & Horne**  
Casa Grande, Chandler, Coolidge, Eloy, Lake Havasu City,  
Mesa, Parker, Phoenix, Pinetop, Scottsdale, Show Low,  
Sun City, Tempe, Tucson

**Robert E Hinske**  
Tucson

**Donald L Hutchison**  
Tucson

## Arizona

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**William A Kaplan PC**  
Phoenix

**Laventhol & Horwath**  
Phoenix, Tucson

**Kenneth Leventhal & Company**  
Phoenix

**Liem Lawless Wood & Co**  
Phoenix

**Main Hurdman**  
Phoenix

**Martinez Romek & Co Ltd**  
Phoenix

**J McDonald & Co Ltd**  
Phoenix

**Miller Wagner & Company Ltd**  
Phoenix

**Moody Kubiak and Nation**  
Phoenix

**Robert L Mountjoy**  
Phoenix

**Nankin Schnoll & Company**  
Phoenix

**Pannell Kerr Forster**  
Phoenix

**Peat Marwick Mitchell & Co**  
Phoenix, Tucson

**Price Waterhouse**  
Phoenix, Tucson

**Regier Carr Monroe & Wallace**  
Tucson

**Rogers Frizzell & Senkerik PC**  
Tucson

**Schulman Klock & Co PC**  
Mesa, Phoenix

**Schwarz & Abalos**  
Phoenix

**Seely Mullins & Associates PC**  
Avondale, Glendale

**Segal Sciuto & Carlson Ltd**  
Phoenix

**Siegelman & Co PC**  
Phoenix

**Thompson and Nordstrom**  
Flagstaff

**Toback & Company PC**  
Phoenix, Sun City

**Touche Ross & Co**  
Phoenix

**Arizona**

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**Turigliatto Collins Bitner & Palm PC**  
Tucson

**Walmsley Fitzpatrick & Kelly**  
Phoenix

**Arthur Young & Company**  
Phoenix

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## ARKANSAS

**Arthur Andersen & Co**

Little Rock

**Baird Kurtz & Dobson**

Fort Smith, Little Rock, Pine Bluff

**Brown & Deskin**

Bentonville, Fayetteville, Springdale

**Daugherty & Lowe**

Fort Smith

**Deloitte Haskins & Sells**

Little Rock

**D C Ellis & Co**

Cabot, Little Rock

**Ernst & Whinney**

Little Rock

**Findley and Jenkins**

Little Rock

**Frazer Fox & Dodge**

Little Rock

**Frost & Company**

Fayetteville, Little Rock

**Hollis McClain & Howell Ltd**

Dumas, Monticello, Pine Bluff

**Lovett Baer & Foster Ltd**

Little Rock, Star City

**Peat Marwick Mitchell & Co**

Little Rock

**Price Waterhouse**

Little Rock

**Rasco Burris & Winter**

Little Rock

**Thomas & Thomas**

Little Rock, Texarkana

**Williams Taylor Lemons & Rodgers Ltd**

Arkadelphia, Malvern

**Arthur Young & Company**

Fayetteville, Little Rock

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## CALIFORNIA

**Adams Grant White & Co**

Oakland

**Alder Green & Hasson**

Los Angeles

**Arthur Andersen & Co**

Costa Mesa, Los Angeles, Oakland, Sacramento, San Diego,  
San Francisco, San Jose

**Anderson Alford & Ritter**

Irvine, Temecula

**Antonini PC**

San Francisco, Santa Rosa

**Arias and Fitzgerald**

San Diego

**Atherton Ludlow & Schonhoff**

Modesto, Oakdale

**Bailin Stanford and Lavorato Inc**

Salinas

**Baker Roberts & Haas**

Monterey Park

**Barbich Longcrier & Company**

Bakersfield

**Barlev Warburton & Co**

Encino

**Bartlett Pringle & Wolf**

Santa Barbara

**James L Belt AC**

Mount Shasta

**Grant Bennett Accountants PC**

Sacramento

**Benson & Neff**

Burlingame, San Francisco

**Bierman Solomon Ross Petrick & Caldwell**

Woodland Hills

**Bowman & Company**

Stockton

**Boyle Cowan & Co**

Oakland

**Brandon & Tibbs Accountants PC**

Fresno, Monterey, Salinas, Watsonville

**Brigante & Johnson AC**

Torrance

**Brooks Stednitz & Rhodes AC**

San Jose

**E Keith Brown**

San Jose

**Brown & Cold AC**

Lafayette



## California

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**Peter C Brown AC**  
Bakersfield

**Lois A Brozey**  
San Diego

**Bunn Coberly & Gane**  
San Francisco

**Timothy E Carlson PC**  
Walnut Creek

**Stanley M Carrothers AC**  
Sacramento

**Clinton Peer AC**  
San Jose

**Cohee Crisell & Co**  
Long Beach

**J H Cohn & Company**  
San Diego

**Coleman & Grant**  
Newport Beach

**Collett & Levy**  
Los Angeles

**Patrick F Collins**  
Pasadena

**Comins Schenkelberg & Weiner Inc**  
Sherman Oaks

**Conrad & Associates**  
Newport Beach

**Coopers & Lybrand**  
Los Angeles, Newport Beach, Oakland, Sacramento, San  
Diego, San Francisco, San Jose

**Edward W Cutter**  
Sherman Oaks

**Daniells Phillips Vaughan & Bock**  
Bakersfield

**Davidson & McKinley PC**  
Los Angeles

**Deloitte Haskins & Sells**  
Costa Mesa, Hollister, Los Angeles, Oakland, Sacramento,  
Salinas, San Diego, San Francisco, San Jose, Woodland  
Hills

**Deputy Montgomery Shear Inc**  
Mission Hills

**Donoho Cohn & Co**  
Sacramento

**John Donovan Co**  
Lodi

**Eadie and Payne**  
Ontario, Redlands, San Bernardino

**Eisenberg and Company**  
San Francisco, Santa Rosa

## California

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### **Ernst & Whinney**

Century City, Fresno, La Jolla, Long Beach, Los Angeles,  
Newport Beach, Oakland, Riverside, Sacramento, San  
Diego, San Francisco, San Jose

### **Fox & Company**

Bakersfield, Fresno, Los Angeles, Modesto, Newport Beach,  
San Rafael, Stockton, Walnut Creek, Whittier

### **Frank Rimerman & Co**

Burlingame, Palo Alto

### **Frazer and Torbet**

Chino, City of Industry, Los Angeles

### **S J Gallina & Co**

Oakland, Sacramento

### **Gandy Scott Tollefson & Co**

Redding

### **Gish Seiden & Sheron**

Los Angeles, Sherman Oaks

### **Glenn & Thomas AC**

Emeryville

### **Alexander Grant & Company**

Los Angeles, Newport Beach, Sacramento, San Diego, San  
Francisco, San Jose, Van Nuys

### **Graubart and Co**

Anaheim

### **Greene Nakahara & Arnold AC**

Oakland

### **Hanson Rotter & Associates**

Carmel

### **Hart Chester Eng & Company**

Palo Alto

### **Hayes Perisho and McCarthy Inc**

Sunnyvale

### **Hayman and Bresenoff**

El Cajon

### **Clifford Heffner AC**

Encino

### **Hemming Morse Inc**

San Francisco, San Mateo, Santa Clara

### **Herndon/Nelson**

Sacramento

### **Hills Renaut Homen & McCormick AC**

Fresno

### **Hood and Strong**

Palo Alto, San Francisco, Walnut Creek

### **Hutchinson and Bloodgood**

El Centro, Glendale, San Diego, Watsonville

### **Ippolito & Hanika AC**

San Jose

## California

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**Irelan AC**

San Francisco

**Irwin and Coffie Accountants PC**

Los Angeles

**Johnston Gremaux & Rossi**

Walnut Creek

**Jones & Marzluff AC**

Danville

**Kellogg & Andelson AC**

Los Angeles

**Kelly Tama & Shiffman AC**

San Francisco, Walnut Creek

**Kemper CPA Group**

Atwater, Modesto

**James N Kennedy**

San Bernardino

**Knight Towle Sage & Johnson Inc**

San Luis Obispo

**Lapp Fatch Myers & Gallagher Accountants**

Santa Maria

**Jerome A Laska AC**

Walnut Creek

**Lautze & Lautze AC**

San Francisco, San Jose

**Laventhol & Horwath**

Costa Mesa, Los Angeles, Mountain View, San Diego  
San Francisco

**Lawrence West Imboden & Walters Accountants Inc**

Watsonville

**Kenneth Leventhal & Company**

Los Angeles, Newport Beach, San Diego, San Francisco

**Levin Cooper Spiegel & Co**

Los Angeles

**Levitz Zacks & Ciceric Accountants Inc**

San Diego

**Lindquist von Husen & Joyce**

San Francisco

**Linkenheimer Hebrew Cooper & Kerr**

Novato, Santa Rosa

**London & Lewinson**

Los Angeles

**Lund & Guttry**

Palm Springs

**A Dean Lynn AC**

Tarzana

**Maches and Baughman AC**

San Diego

## California

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### **Main Hurdman**

Coos Bay, Fresno, Los Angeles, Napa, Newport Beach,  
Oakland, Sacramento, San Diego, San Francisco, San Jose

### **Mandel & Green**

San Francisco

### **Mann Judd Landau**

Beverly Hills

### **Martin Werbelow & Co**

Pasadena

### **Matson and Isom AC**

Chico, Oroville

### **McGladrey Hendrickson & Pullen**

Anaheim, Arcadia, San Bernardino, San Diego

### **McGowan Thompson & Starlin**

Santa Barbara

### **John R McKean Accountants PC**

San Francisco

### **McKeehan Hallstein Kendall & Warner**

Los Angeles, Newport Beach

### **Charles W Metcalf AC**

San Jose

### **Moody Kubiak and Nation**

Rancho Bernardo, San Diego

### **Moss Adams**

Costa Mesa, Los Angeles, San Francisco, San Jose, Santa  
Rosa

### **Mulford & Tignino**

Westlake Village

### **Murchison & Marek**

Long Beach

### **Jeremiah K Murphy**

Fort Bragg

### **Marvin N Nathan Accountants Inc**

San Francisco

### **Odenberg Ullakko Muranishi & Co**

San Francisco

### **Oppenheim Appel Dixon & Co**

Los Angeles, Newman, San Francisco

### **Pannell Kerr Forster**

Brentwood, Los Angeles, Newport Beach, San Diego, San  
Francisco, Woodland Hills

### **Richard E Pearson**

Arcadia

### **Peat Marwick Mitchell & Co**

Los Angeles, Newport Beach, Oakland, Sacramento, San  
Diego, San Francisco, San Jose, San Mateo

**Julius Perler**  
Los Angeles

**Peterson & Co**  
La Jolla, Vista

**Pfanner & Tate AC**  
Sacramento

**Poole Rasmussen Accountants Inc**  
Santa Ana

**Jo Ann Ritko Pozzi**  
Petaluma

**Price Waterhouse**  
Bakersfield, Century City, Fresno, Los Angeles, Newport  
Beach, Oakland, Riverside, Sacramento, San Diego, San  
Francisco, San Jose, Walnut Creek, Woodland Hills

**Quezada Navarro & Co**  
Los Angeles, San Diego, San Francisco

**Raikow & Lewis AC**  
Woodland Hills

**Richard & Hedrick**  
Santa Monica

**Rooney Ida Nolt and Ahern**  
Oakland, Sacramento

**Sainz Vargas and Company**  
San Jose

**Verne G Sanders AC**  
Cameron Park

**Seidman & Seidman**  
Beverly Hills, San Diego, San Francisco, San Jose

**Sharpe & Davis AC**  
Irvine, Norwalk

**Sheldon Solomon AC**  
Orange

**Sparks and Company**  
Costa Mesa

**Steres Alpert & Carne**  
San Diego, Solana Beach

**Sterman Higashi & Ortiz AC**  
Santa Ana

**Strand Wolfe & Lutton**  
Oxnard

**Tapp & Tapp AC**  
San Gabriel

**Temkin Ziskin Kahn & Matzner PC**  
Beverly Hills

**Ian Thomson AC**  
Palo Alto

**Tomaso DePry & Del Campo**  
Pasadena

## California

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### **Touche Ross & Co**

Fresno, Los Angeles, Newport Beach, Oakland, Sacramento,  
San Diego, San Francisco, San Jose

### **Van Keulen & Lumer**

San Francisco

### **Gilbert Vasquez & Company**

Los Angeles

### **Vilmure Peeler & Boucher**

Westminster, Whittier

### **John Waddell AC**

Sacramento

### **Gary Waltrip AC**

San Jose

### **Weber Lipshie & Co**

Los Angeles

### **West Johnston Turnquist & Schmitt**

San Diego

### **Larned S Whitney**

Benicia

### **Ray V Willardson & Co**

San Diego

### **Leonard W Williams PC**

Sunnyvale

### **Willis AC**

Pittsburg

### **Windes & McClaughry AC**

Costa Mesa, Long Beach

### **Arthur Young & Company**

Beverly Hills, Costa Mesa, Fresno, Los Angeles, Oakland,  
Palo Alto, Sacramento, San Diego, San Francisco, San  
Jose, Woodland Hills

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## COLORADO

**Julie K Affleck**

Denver

**Affleck Businga & Assoc**

Denver

**Arthur Andersen & Co**

Denver

**Anderson & Whitney**

Fort Collins, Greeley

**Anderson Doty & Company**

Fort Morgan

**Ashby Armstrong & Co**

Denver

**Becker Herrick & Erjavec Inc**

Pueblo

**Bondi & Co**

Denver, Granby

**Brock Buchholz & Stow PC**

Boulder, Fort Collins, Longmont

**Brockmann Armour & Co**

Denver

**William A Bryden**

Golden

**Judith A Businga**

Denver

**J Braxton Carter & Co**

Colorado Springs

**Causey Demgen & Moore**

Denver

**Chadwick Steinkirchner Davis & Co PC**

Grand Junction

**Chervenak & Associates PC**

Boulder, Denver

**Clifton Gunderson & Co**

Denver

**Combellick O'Connor & Reynolds Inc**

Englewood

**Cooper Haugen & Co**

Englewood

**Coopers & Lybrand**

Denver

**Crimond Farmer & Co**

Lamar

**Deloitte Haskins & Sells**

Colorado Springs, Denver

**Dollarhide & Schwartz**

Greeley

## Colorado

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**Erickson Hunt & Spillman PC**

Fort Collins

**Ernst & Whinney**

Denver

**Fleming Tempas & Co**

Englewood

**Fox & Company**

Colorado Springs, Denver, Grand Junction

**Garren Stanifer & Ross Inc**

Pueblo

**Geis Buhrdorf & Co PC**

Denver

**F Wayne Glenn**

Colorado Springs

**Alexander Grant & Company**

Denver

**Grimsley White & Company**

La Junta, Pueblo, Rocky Ford

**Grothe Roper & Co**

Fort Collins

**Gustafson Crandall & Christensen Inc**

Colorado Springs

**Hamma and Nelson**

Denver

**John M Hanson & Company**

Denver, Evergreen

**J F Harms & Associates Inc**

Lakewood

**Hein + Associates**

Denver

**Reese H Henry & Associates Inc**

Aspen

**Hines Condon & Zarlengo**

Arvada, Longmont

**Idelberg & Hayes**

Colorado Springs, Denver

**Fred R Johnson PC**

Lakewood

**Kosmicki & Company**

Greeley

**Kruchten and Company**

Fort Collins

**Kuehn Smith & Co**

Denver

**Lambert Leach and Co**

Fort Collins, Longmont

**Laventhol & Horwath**

Denver



## Colorado

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**Lehman Butterwick & Company PC**  
Denver

**Levine & Kreisman Inc**  
Denver

**Levine Hughes & Mithuen Inc**  
Denver, Pine, Strasburg

**R M Liittjohann**  
Fort Morgan

**Main Hurdman**  
Denver

**Matthews Tschida and Watson PC**  
Colorado Springs

**McDonald Holligan & McPherson Inc**  
Colorado Springs, Pueblo

**McGladrey Hendrickson & Pullen**  
Denver

**McMahan Armstrong & Olsen Inc**  
Vail

**Miller and McCollom**  
Denver

**Olson Shultz & Flowers PC**  
Lakewood

**Oppenheim Appel Dixon & Co**  
Denver

**Pannell Kerr Forster**  
Denver

**Peat Marwick Mitchell & Co**  
Denver

**Pedicord Krause & Brown PC**  
Denver

**Pomeranz Zepelin & Co PC**  
Denver

**Price Waterhouse**  
Denver

**Pyle and Associates**  
Sterling

**Rhode Scriptor & Associates**  
Boulder

**Rodriguez Roach & Associates**  
Denver

**Roe Cannon & Schleicher PC**  
Evergreen

**Meyer M Saltzman & Company**  
Denver

**Schneider & Shuster**  
Denver

**Schulz and Company**  
Colorado Springs, Denver

Colorado

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**Scullion Beekmann & Company**

Denver

**Seidman & Seidman**

Denver

**Sigman Neuman & Company**

Denver

**Jonathan M Smith**

Denver

**Stauffer & Company**

Canon City

**Marvin L Stone**

Denver

**Strait Kushinsky & Company**

Colorado Springs

**Taylor Schmitz & Waidler Inc**

Boulder

**Terry Johnson & Co**

Denver

**Thompson & Hoover Incorporated**

Greeley

**Thompson Frink and Dye PC**

Boulder, Fort Collins, Loveland

**Touche Ross & Co**

Denver

**Van Schooneveld & Co Inc**

Denver

**Wendell T Walker & Assoc PC**

Boulder

**Weiss & Company**

Denver

**Wenner Silvestain and Company**

Denver

**Yale and Seffinger PC**

Denver

**Yanari Watson Lyons & Co PC**

Denver, Frisco

**Arthur Young & Company**

Denver

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## CONNECTICUT

**Allingham Josselyn & Company PC**

Danbury

**Arthur Andersen & Co**

Hartford, Stamford

**Blum Shapiro & Co PC**

West Hartford

**Capossela Cohen Engelson & Colman PC**

Bridgeport, Norwalk

**Caracansi and Company PC**

Danbury

**Cohen Rosenfeld & Lieberman**

Hartford

**Cole Frago Cusick Chestler & Co**

Wethersfield

**Coopers & Lybrand**

Hartford, Stamford, Waterbury

**Deloitte Haskins & Sells**

Hartford, New Haven, Stamford

**DiSanto Bertoline & Company**

Glastonbury

**Ernst & Whinney**

Hartford, New Haven, Stamford

**Farrar Germain & Company**

Bridgeport

**John D Fitzsimmons**

Danbury

**Milton H Friedberg Smith & Co**

Bridgeport

**Martin Gottesdiener & Company**

New London

**Alexander Grant & Company**

Westport

**Edward Isaacs & Company**

Stamford

**Walter C King Associates PC**

Westport

**Konowitz Kahn Rashba & Leibowitz PC**

North Haven

**Kostin & Company**

West Hartford

**F Robert LaSaracina**

Norwich

**Laventhol & Horwath**

Bridgeport

**Lenkowski Lonergan & Co**

Waterbury

## Connecticut

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**Milton R London**  
Stamford

**Macare DeCaprio and Cusano PC**  
Branford

**Main Hurdman**  
Danbury, Stamford

**Pacowta Fournier & Maunsell PC**  
Southbury, Waterbury

**Pannell Kerr Forster**  
Hartford

**Peat Marwick Mitchell & Co**  
Hartford, Stamford

**Price Waterhouse**  
Bridgeport, Hartford, Stamford

**Puleo & Spitzbard PC**  
Hamden

**M L Reiner & Co**  
Darien

**Renkert & Marien**  
Norwich

**Rusconi Cahill & Larkin PC**  
Hartford, New Haven

**Schnidman Barron & Company PC**  
Hartford, Vernon

**Brian F Smith**  
West Haven

**Spitz Sullivan Wachtel & Falcetta**  
Hartford

**Touche Ross & Co**  
Hartford, Stamford

**John H Venman & Co**  
Bridgeport

**Stephen Weinstein**  
Guilford

**Weinstein & Anastasio PC**  
Woodbridge

**Whittlesey & Hadley PC**  
Hartford, New Canaan

**Arthur Young & Company**  
Hartford, Stamford

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## DELAWARE

**Belfint Lyons & Shuman PA**  
Wilmington

**Deloitte Haskins & Sells**  
Wilmington

**Faw Casson & Co**  
Dover, Georgetown, Rehoboth

**Peat Marwick Mitchell & Co**  
Wilmington

**Price Waterhouse**  
Wilmington

**Wade & Santora**  
Wilmington

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## DISTRICT OF COLUMBIA

**Arthur Andersen & Co**  
Washington

**Ashby Armstrong & Co**  
Washington

**Beers and Cutler**  
Washington

**Bond Beebe Barton & Muckelbauer PC**  
Washington

**Millard T Charlton & Associates Chartered**  
Washington

**Coopers & Lybrand**  
Washington

**Deloitte Haskins & Sells**  
Washington

**Ernst & Whinney**  
Washington

**Fox & Company**  
Washington

**Frank Stefanou & Company**  
Washington

**Godick and Company**  
Washington

**Alexander Grant & Company**  
Washington

**Haggerty Lampich & Lewis**  
Washington

**M B Hariton and Company**  
Washington

**Haymaker & Company**  
Washington

**Kaufman Davis Ruebelmann Posner & Kurtz**  
Washington

**Kershenbaum Abel Kernus and Wychulis**  
Washington

**Laventhol & Horwath**  
Washington

**Leopold & Linowes**  
Washington

**Kenneth Leventhal & Company**  
Washington

**Main Hurdman**  
Washington

**Jack Martin & Co PC**  
Washington

**McGrow Pridgeon & Company PA**  
Washington

District of Columbia

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**Mitchell Titus & Co**

Washington

**Naron & Wagner Chartered**

Washington

**Pannell Kerr Forster**

Washington

**Peat Marwick Mitchell & Co**

Washington

**Price Waterhouse**

Washington

**Barbara Prince**

Washington

**Quezada Navarro & Co**

Washington

**Seidman & Seidman**

Washington

**Bert W Smith Jr & Company**

Washington

**Taylor Washington & Associates PC**

Washington

**Touche Ross & Co**

Washington

**Watson Rice & Co**

Washington

**Arthur Young & Company**

Washington

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## FLORIDA

**Ahearn Jasco + Company**

Pompano Beach

**Arthur Andersen & Co**

Fort Lauderdale, Jacksonville, Miami, Orlando, St Petersburg,  
Tampa

**Bamberg Superstein & Associates PA**

Miami

**Bella Hermida Gillman & Company**

Plant City, Tampa

**Bramlett Cornelius & Culpepper**

Jacksonville

**Caplan Morrison Brown & Company**

Miami

**Carter Belcourt & Atkinson PA**

Lakeland

**Cavanaugh & Co**

Sarasota

**David J Charles**

Miami

**Cherry Bekaert & Holland**

Clearwater, Fort Lauderdale, Orlando, St Petersburg, West  
Palm Beach

**Colley Trumbower & Howell**

Orlando

**Concannon Gallagher Miller & Co**

St Petersburg

**Contreras & Company**

Miami

**Coopers & Lybrand**

Boca Raton, Fort Lauderdale, Fort Myers, Jacksonville,  
Miami, Naples, Orlando, Punta Gorda, Tampa, West Palm  
Beach

**Cuthill & Eddy**

Winter Park

**Dwight Darby & Company PA**

Tampa

**Davis Monk Farnsworth & Company**

Chiefland, Gainesville, Palatka, Starke

**Davis Presser & LaFaye**

Jacksonville

**Deloitte Haskins & Sells**

Fort Lauderdale, Jacksonville, Miami, Orlando, Tampa, West  
Palm Beach

**Conrad G Demro Jr**

Orlando

**Dobson Bjerning & Duffey**

Melbourne, Merritt Island, Titusville



Florida

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**Dupree Camputaro & Weston**  
Daytona Beach

**Edwards Berger Harris McAlpin & Company**  
Fort Pierce, Vero Beach

**Eisner & Lubin**  
Miami, West Palm Beach

**Ernst & Whinney**  
Boca Raton, Fort Lauderdale, Jacksonville, Miami, Orlando,  
Tampa, West Palm Beach

**Evans Parrish & Fisk**  
Lakeland, Winter Haven

**Fiske & Company**  
Miami

**Forness Graham & Cottrill PA**  
Orlando

**Fox & Company**  
Fort Lauderdale

**Frazer Thomas and Tate**  
West Palm Beach

**Geller Ragans James Oppenheimer & Creel**  
Orlando

**Alexander Grant & Company**  
Fort Lauderdale, Miami, Pensacola, St Petersburg, Tampa

**Hacker Johnson & Jacobsen**  
Tampa

**Hagen Palen & Co PA**  
Fort Myers

**Hoch Frey & Zugman**  
Boca Raton, Fort Lauderdale

**Donald C Hulse PA**  
Boca Raton

**Thomas E Jennings & Company PA**  
Winter Haven

**Kaufman Rossin & Co**  
Miami

**Kemper CPA Group**  
Indianapolis, Palm Bay

**Koch Zelko & Co PA**  
Hollywood

**Koivu Ruta & Felsing PA**  
Longwood, Orlando

**Lamn Gordon & Krielow**  
Palm Beach Gardens

**Laventhal & Horwath**  
Altamonte Springs, Coral Gables, Orlando, Palm Beach,  
Tampa

**Kenneth Leventhal & Company**  
Coral Gables

## Florida

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### **London Witte & Company**

Fort Lauderdale

### **Main Hurdman**

Clearwater, Fort Lauderdale, Miami, St Petersburg/Tampa Bay, West Palm Beach

### **Mann Judd Landau**

Boca Raton, Miami

### **May Zima & Co**

Daytona Beach, Tallahassee, Tampa, Titusville, West Palm Beach

### **McGladrey Hendrickson & Pullen**

Fort Lauderdale

### **McQuay Garrett Sullivan & Co**

Tampa

### **Rex Meighen & Company**

Tampa

### **Mesh Dick Sedacca & Co PA**

Coral Gables, Key Largo

### **Brent Millikan & Co**

Daytona Beach, New Smyrna Beach

### **James Moore & Co**

Daytona Beach, Deland, Gainesville, Tallahassee, Williston

### **Newman Kuhn & Company**

Orlando

### **Nowlen Holt Miner & Kisker**

Belle Glade, West Palm Beach

### **O'Haire Moran & Williams Chtd**

Vero Beach

### **Oppenheim Appel Dixon & Co**

Fort Lauderdale, Miami

### **Osburn Henning & Company**

Orlando, Winter Garden

### **Pannell Kerr Forster**

Fort Lauderdale, Miami, North Palm Beach, Orlando, Sarasota

### **Peat Marwick Mitchell & Co**

Fort Lauderdale, Jacksonville, Miami, Orlando, Tampa, Vero Beach

### **Price Waterhouse**

Fort Lauderdale, Jacksonville, Miami, Orlando, St Petersburg, Tampa, West Palm Beach

### **Probe Batson & Co PA**

Fort Myers

### **Purvis Gray and Company**

Gainesville, Ocala

### **Rachlin & Cohen**

Coral Gables, Fort Lauderdale

### **Ringel Heeb & Co**

Fort Lauderdale

## Florida

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**Sanson Kline Jacomino and Company**

Miami

**Sandra S Schmidt Chartered**

Boca Raton

**Schmidt Raines Trieste Dickenson Adams & Co Chtd**

Boca Raton

**Seidman & Seidman**

Miami, Orlando

**Smoak Davis & Nixon**

Jacksonville

**Spear Safer & Co**

Fort Lauderdale, Miami

**Taylor Washington & Associates PC**

Orlando

**Thompkins & Company PA**

Miami

**Touche Ross & Co**

Bradenton, Jacksonville, Miami, Orlando, Sarasota, Tampa

**T Michael Tucker**

Blountstown

**Valdes McLain Pratt & Co**

Bradenton, Sarasota, Sun City Center

**Wall & Bray**

Cocoa Beach, Indialantic, Titusville

**Wheeler McCalla & Co PA**

Pompano Beach

**Whitcomb Christopher Smith & Gentile PA**

Bradenton

**Williams Cox Weidner & Cox**

Marianna, Panama City, Tallahassee

**Wynn Dexter & Sampey PA**

Orlando

**Arthur Young & Company**

Fort Lauderdale, Jacksonville, Miami, Orlando, St Petersburg,  
Tampa

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## GEORGIA

**Abbott Jordan & Koon**  
Lagrange, Manchester

**Arthur Andersen & Co**  
Atlanta

**Charles E Bearden & Company**  
Dalton

**Bearden Smith & Perkins PC**  
Atlanta

**Berman Mills & Company PC**  
Atlanta, Dublin, Lyons

**Blackwell Poole & Co**  
Atlanta

**Bryant and Company**  
East Point

**Cherry Bekaert & Holland**  
Atlanta, Augusta

**Clifton Gunderson & Co**  
Atlanta

**Collins & Company**  
Marietta

**Connally Pechter and Company PC**  
Atlanta, Douglasville

**Coopers & Lybrand**  
Atlanta

**Dabbs Deal Hickman & Hill**  
Statesboro

**Davis and Upchurch**  
Atlanta

**Joseph Decosimo and Company**  
Dalton

**Deloitte Haskins & Sells**  
Atlanta

**Ernst & Whinney**  
Atlanta, Columbus

**Jack F Gamel PC**  
Douglasville

**Garrett Sullivan & Company PA**  
Atlanta

**Gladney & Hemrick PC**  
Atlanta

**Alexander Grant & Company**  
Atlanta

**Harris Deemer & Sparkmon PC**  
Stone Mountain

**Haynes Moore VanLandingham & Finney**  
Rome

## Georgia

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**Hendry & Bailey PC**

Dalton

**Hirsch Babush Neiman & Kornman**

Atlanta

**Holland Shipes Bennett Thrasher**

Atlanta

**Hopkins Nichols & Associates PC**

Dublin, McRae

**Jones and Kolb**

Atlanta

**Laventhol & Horwath**

Atlanta

**Main Hurdman**

Atlanta

**Mann Judd Landau**

Atlanta

**Mauldin & Jenkins**

Albany, Augusta, Griffin, Macon, Thomson

**May Zima & Co**

Atlanta

**Fred A Mayfield PC**

Dalton

**McGladrey Hendrickson & Pullen**

Atlanta

**McMullan and Company**

Atlanta

**Metcalf Frix & Company**

Atlanta

**Pannell Kerr Forster**

Atlanta

**Peat Marwick Mitchell & Co**

Atlanta

**Price Waterhouse**

Atlanta

**Seidman & Seidman**

Atlanta

**Smith & Radigan PC**

Atlanta

**Smith and Howard PC**

Atlanta

**Smith and Raab PC**

Decatur

**Stewart Giles & Company PC**

Valdosta

**Tauber and Balser PC**

Atlanta

**E F Thomas & Co PC**

Hawkinsville

## Georgia

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**Thompson and Reed PC**

Atlanta

**Touche Ross & Co**

Atlanta, Marietta

**Windham Brannon & Co**

Atlanta

**Arthur Young & Company**

Atlanta

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## HAWAII

**Arthur Andersen & Co**  
Honolulu

**Coopers & Lybrand**  
Honolulu, Maui

**Deloitte Haskins & Sells**  
Hilo, Honolulu, Wailuku

**Ernst & Whinney**  
Honolulu

**Alexander Grant & Company**  
Honolulu

**Norm Katz Ltd**  
Kailua-Kona

**Main Hurdman**  
Honolulu

**Hideo Matsushita Inc**  
Wailuku

**Pannell Kerr Forster**  
Honolulu

**Peat Marwick Mitchell & Co**  
Honolulu

**Price Waterhouse**  
Honolulu

**Touche Ross & Co**  
Honolulu

**Jack Tyrrell & Company Inc**  
Honolulu

**Arthur Young & Company**  
Honolulu

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## IDAHO

**Edward R Allen Chartered**  
Caldwell

**Arthur Andersen & Co**  
Boise

**Fritz Beaumont Chartered**  
Boise

**Coopers & Lybrand**  
Boise

**Creek & Jeffries Chtd**  
Boise

**M T Deaton & Co Chartered**  
Pocatello

**Ellis & Associates**  
Boise

**Ernst & Whinney**  
Boise

**Evans Condie & Holmstead**  
Filer, Twin Falls

**Fox & Company**  
Boise

**Hayden Ross Pilcher & Jones**  
Moscow

**Leforgee Rogers and Evans**  
Jerome, Twin Falls

**Magnuson McHugh and Company PA**  
Coeur d'Alene, Sandpoint

**McMurtrey & Company**  
Boise, Mtn Home

**O'Brien Simmons & Company**  
Boise

**Pannell Kerr Forster**  
Lewiston

**Presnell Gage & Co**  
Lewiston, Moscow

**Rudd & Company**  
Idaho Falls, Rexburg

**Schoedel & Schoedel**  
Sandpoint

**Seamons Bancroft Smith & Cook PC**  
Hailey, Jerome, Sun-Valley, Twin Falls

**Smith Bailey & Co**  
Nampa

**Snow Waldron & Brown**  
Buhl, Twin Falls, Wendell

**Tonkin & Associates Chartered**  
Boise



**Touche Ross & Co**  
Boise

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## ILLINOIS

**Altschuler Melvoin & Glasser**

Chicago

**Arthur Andersen & Co**

Aurora, Chicago, Northbrook, Oak Brook, Olympia Fields,  
Rolling Meadows, Springfield

**R J Augustine & Associates**

Arlington Heights

**M J Berger & Company**

Northfield

**Berman and Berman Ltd**

Chicago

**Checkers Simon & Rosner**

Chicago

**Clifton Gunderson & Co**

Champaign, Chicago, Danville, Joliet, Libertyville, Macomb,  
Peoria, Springfield, Sterling, Waukegan

**Wm Condon & Company Ltd**

Lansing

**Coopers & Lybrand**

Aurora, Chicago, Rockford

**William R Corren & Co**

Northbrook

**Deloitte Haskins & Sells**

Chicago, Springfield

**Doty Jarrow & Co**

Chicago

**Dunbar Breitweiser & Co**

Bloomington, Pontiac

**Egert Marder & Co Ltd**

Chicago

**Ernst & Whinney**

Chicago, Springfield

**Fox & Company**

Chicago, Elgin

**Foxx & Company**

Chicago

**Friedman Goldberg & Mintz**

Lincolnwood

**Gleeson Sklar & Sawyers**

Chicago, Elgin, Oak Brook

**Goldberg Geiser & Co Ltd**

Chicago

**Goldstein Maller & Pierce Ltd**

Chicago

**Alexander Grant & Company**

Chicago, Rolling Meadows, Waukegan

## Illinois

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**Graves & Graves PC**

Decatur

**Charles J Gries**

Schaumburg

**Guthoff & Company Ltd**

Bloomington

**Heinold-Banwart**

Peoria

**Henning Strouse Jordan & Company**

Bloomington

**Hutton Nelson & McDonald**

Oak Brook

**Glenn Ingram & Company**

Chicago, Wheaton

**Katch Tyson & Company**

Northfield

**Kemper CPA Group**

Carbondale, Carmi, Harrisburg, Lawrenceville, Mt Carmel, Mt Vernon, Newton, Olney, Robinson, Salem, Tuscola

**Kerber Eck & Braeckel**

Springfield

**Laventhol & Horwath**

Carbondale, Chicago, Springfield

**Main Hurdman**

Chicago, Decatur

**May Lambert & King PC**

Clinton, Decatur, Monticello

**McGladrey Hendrickson & Pullen**

Champaign, Crystal Lake, Galesburg, Joliet, Moline, Peoria, Rock Island, Rockford, Schaumburg, Springfield

**Meaden & Moore**

Chicago

**Miller Cooper & Co Ltd**

Skokie

**Morrison & Morrison Ltd**

Chicago

**Mueller Hillsman & Co**

Chicago, Elgin, St Charles

**Mulcahy Pauritsch & Co Ltd**

Hinsdale, Orland Park

**Murphy Hauser O'Connor & Quinn**

Chicago

**Newman Schuman & Simon**

Chicago

**Nykiel Carlin & Co Ltd**

Schaumburg

**O'Connor Brooks & Co**

Stockton

**Oppenheim Appel Dixon & Co**  
Chicago

**Ostrow Reisin Berk & Abrams Ltd**  
Chicago, Joliet, Kankakee

**Pannell Kerr Forster**  
Chicago

**Peat Marwick Mitchell & Co**  
Chicago, Decatur, Peoria, Rockford

**Price Waterhouse**  
Chicago, Oak Brook, Peoria

**Robbins Baer Baygood & Telpner Chartered**  
Chicago

**Philip Rootberg & Company**  
Chicago

**Arnold N Schorn & Co**  
Chicago

**Seidman & Seidman**  
Chicago, Rockford

**Selden Fox and Associates Ltd**  
Oak Brook

**Harry F Shea & Company**  
Chicago

**H G Siefert & Company**  
Sycamore

**Sikich Gardner & Co**  
Aurora, Naperville, Springfield

**Silvertrust Chulock & Stewart**  
Skokie

**Sleeper Nalefski & Catlin**  
Decatur

**Touche Ross & Co**  
Chicago, Schaumburg

**Veatch Rich & Nadler Chartered**  
Northbrook

**Volpe & McConnachie Ltd**  
Wheaton

**Weiss & Company**  
Northfield

**Wolf & Company Midwest**  
Chicago, Downers Grove, Elmhurst, Northbrook

**Arthur Young & Company**  
Chicago, Naperville, Schaumburg, Springfield

**Zillmann & Co PC**  
Chicago

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## INDIANA

**Arthur Andersen & Co**  
Indianapolis

**Baden Conrad Gage & Schroeder**  
Fort Wayne, Kendallville

**Bailey Williams & McGonigal**  
Indianapolis

**Blue & Co**  
Indianapolis, Rensselaer, Seymour

**Brandenburger Gerth AC**  
Columbus

**Coopers & Lybrand**  
Elkhart, Fort Wayne, Indianapolis, South Bend

**Crawford Birk Bell & Coulter**  
Greenwood, Indianapolis

**Crowe Chizek and Company**  
Elkhart, Indianapolis, Michigan City, South Bend

**David Culp & Co**  
Fort Wayne, Huntington

**Deaton Buechlein Brough & Co**  
Jasper, Salem

**Deloitte Haskins & Sells**  
Indianapolis

**Kenneth DuFon & Company**  
Highland

**Dulin Ward & DeWald Inc**  
Fort Wayne, Marion

**Dunbar Cook & Shepard Inc**  
Indianapolis

**Ernst & Whinney**  
Fort Wayne, Indianapolis, South Bend

**Girardot Strauch & Cox PC**  
Lafayette

**Harding Shymanski & Company**  
Evansville, Tell City

**Albert V Hinton Jr**  
LaPorte

**Kemper CPA Group**  
Connersville, Evansville, Greenfield, Vincennes, Washington

**Kimmerling Myers & Co Inc**  
Indianapolis

**Klemme Blue & Co**  
Lafayette

**Laventhol & Horwath**  
Indianapolis

**London Witte & Company**  
Indianapolis

## Indiana

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**Lysaught Salmon and Company Inc**  
Michigan City

**Main Hurdman**  
Indianapolis

**McGladrey Hendrickson & Pullen**  
Elkhart, Goshen, Indianapolis, South Bend

**McQueen & Boyer**  
Bremen, Plymouth

**Monroe Shine & Co Inc**  
Bedford, New Albany

**Geo S Olive & Co**  
Bloomington, Evansville, Fort Wayne, Indianapolis, Merrillville,  
Muncie, Richmond, Valparaiso

**Oyler Matchette & Company**  
Marion

**Peachin Schwartz & Co Inc**  
Indianapolis

**Peat Marwick Mitchell & Co**  
Indianapolis, South Bend

**R J Pile & Company**  
Indianapolis

**Pral & Company Inc**  
Bloomington, Indianapolis

**Price Waterhouse**  
Indianapolis, South Bend

**Rea Gross Logan & Co Inc**  
Marion, Wabash

**Sackrider & Company Inc**  
Terre Haute

**Sanders and Company AC**  
Evansville

**Seidman & Seidman**  
Evansville

**Stauffer & Company**  
Elkhart, Goshen, Shipshewana

**Whipple & Company PC**  
Indianapolis

**Wyatt & Elaman Associates PC**  
Tell City

**Arthur Young & Company**  
Indianapolis

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## IOWA

**Blomgren Sears Company PC**  
Oskaloosa

**Breen Brehmer & Co PC**  
Cedar Rapids

**Brooks Lodden PC**  
Des Moines

**R Robert Byers**  
Iowa City

**Cain Ellsworth & Co**  
Sheldon

**Carney Alexander Marold & Co**  
Waterloo

**Carver Michaels Taylor & Co**  
Muscatine, Wilton

**Clawson & Associates**  
Harlan

**Coopers & Lybrand**  
Des Moines

**Crayne Parkinson & Associates PC**  
Des Moines, Sioux City

**Darrah Schroer & Kress PC**  
Avoca, Council Bluffs, Treynor

**Dee Gosling & Company**  
Anamosa, Cedar Rapids, Clinton, Cresco, Decorah, DeWitt,  
Independence, Iowa City, Manchester, Maquoketa, Waukon,  
Waverly

**Deloitte Haskins & Sells**  
Davenport, Des Moines

**Den Hartog & Hogan**  
Mason City, Waterloo

**Denman & Company**  
Ankeny, Des Moines, Sheldon

**Dougherty & Co PC**  
Ames

**Dutton & Associates PC**  
Council Bluffs

**Ernst & Whinney**  
Des Moines

**Erpelding Voigt & Co**  
Algona

**Galinsky & Company**  
West Des Moines

**Hansel Latta & Harris**  
Washington

**Jack L Hawn**  
Jefferson

**Henkel & Associates PC**

Boone, Stratford

**Hunzelman Putzier & Co**

Laurens, Storm Lake

**Koller & Yotty**

Kalona, Washington

**McDermott & Miller PC**

Council Bluffs

**McGladrey Hendrickson & Pullen**

Burlington, Cedar Rapids, Clinton, Davenport, Des Moines,  
Dubuque, Fort Dodge, Iowa City, Iowa Falls, Marshalltown,  
Mason City, Waterloo

**Meriwether Wilson and Company**

Perry, Tipton, West Des Moines

**Miller and Associates PC**

Des Moines

**Moore & Associates PC**

Fairfield, Oskaloosa, Pella

**Mosebach Griffith and Company**

Cedar Rapids, Des Moines, Grundy Center, Muscatine, Tama

**Herbert J Mullins**

Des Moines

**Nichols Rise & Company**

Sioux City

**O'Connor Brooks & Co**

Dubuque

**Keith D Oltrogge**

Denver

**Peat Marwick Mitchell & Co**

Davenport, Des Moines

**Ryun Givens and Company**

Cherokee, Spencer, West Des Moines

**John M Sklenar**

Audubon

**Sidney B Smith and Co**

Des Moines

**Smith Paulsen & Evans**

Waterloo

**Vroman Kutscher McGowen Hurst & Clark PC**

Des Moines

**Wagner Matthias & McGinn PC**

Des Moines

**Williams & Company**

Le Mars, Onawa, Orange City, Sioux City

**Winther Stave & Co**

Spencer

**Woodring & Associates PC**

Des Moines



**Arthur Young & Company**  
Des Moines

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## KANSAS

**Baird Kurtz & Dobson**

Wichita

**Diehl Fletcher Banwart & Bolton Chartered**

Chanute, Fort Scott, Girard

**Fox & Company**

Dodge City, El Dorado, Hays, Russell, Topeka, Wichita

**John David Franklin Inc**

Overland Park

**Kirkpatrick Sprecker & Co**

Wichita

**F B Kubik & Company**

Wichita

**Main Hurdman**

Garden City, Topeka, Wichita

**Peat Marwick Mitchell & Co**

Wichita

**Pool & Sinnard Chartered**

Emporia

**Regier Carr Monroe & Wallace**

Wichita

**Schulte Klein Gaeddert and Agler Chartered**

Emporia, Ottawa, Paola

**Sharp Bausch & Co**

Dodge City

**Snodgrass Dunlap & Company**

Fredonia, Iola

**Taylor Holcomb & Company PA**

Mission, Olathe

**Touche Ross & Co**

Topeka

**Westervelt Carson & Miller Chartered**

Independence, Parsons

**Wright Herfordt and Sanders**

Mission

**Arthur Young & Company**

Wichita

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## KENTUCKY

**Adams May Griffith Davis & Anderson**  
Ashland, Lexington

**Arthur Andersen & Co**  
Louisville

**Bressler & Company PSC**  
Covington

**A K Carpenter & Company PSC**  
Louisville

**Christen Brown & Rufer**  
Lagrange, Lebanon, Louisville

**Compton Kottke & Associates PSC**  
Louisville

**Coopers & Lybrand**  
Lexington, Louisville

**Cornman Bryan & Watts PSC**  
Mayfield

**Cotton and Allen**  
Louisville

**Cox Oldham & Bartlett**  
Louisville

**Deloitte Haskins & Sells**  
Lexington

**Deming Malone Livesay & Ostroff**  
Louisville

**Ernst & Whinney**  
Lexington, Louisville

**Eskew & Gresham PSC**  
Lexington, Louisville

**Frank and Company PSC**  
Lexington

**Alexander Grant & Company**  
Lexington, Louisville

**Hamilton Thomas & Co**  
Louisville

**Robert D Hofacre**  
Ft Wright

**J C Holland & Company**  
Bowling Green

**Jones Nale and Mattingly**  
Frankfort, Louisville, Shelbyville, Versailles, Winchester

**Kauffmann and Kauffmann**  
Louisville

**Kelley Galloway & Company**  
Ashland, Morehead, Pikeville

**Kohlhepp & Associates PSC**  
Falmouth, Fort Mitchell

## Kentucky

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**James R Meany & Associates PSC**

Bowling Green, Franklin

**Miller Mayer Sullivan & Stevens**

Lexington

**Monroe Shine & Co Inc**

Louisville

**Peat Marwick Mitchell & Co**

Louisville

**Potter & Company**

Lexington, Louisville, Richmond

**Riney Hancock & Co**

Owensboro

**Robinson Hughes & Christopher**

Danville

**Schuette & Taylor**

Paducah

**Stivers & Associates PSC**

Lexington

**Touche Ross & Co**

Elizabethtown, Louisville

**Tuttle Morris Karrick & Ingram**

Cynthiana, Lexington

**Von Lehman Kist & Company**

Fort Mitchell

**Wilson & Company**

Lexington, Somerset

**York Tompkins & Ebelhar**

Madisonville, Owensboro, Providence

**Arthur Young & Company**

Louisville

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## LOUISIANA

**Arthur Andersen & Co**  
Lafayette, New Orleans

**Aucoin Sanchez & Hall Ltd**  
Metairie

**Bain Freibaum Kushner & Co**  
New Orleans

**Bell & Co PC**  
Morgan City

**Bergeron & Company PC**  
Houma

**Bernard & Franks Corporation**  
Metairie

**Bourgeois Bennett Thokey & Hickey**  
Houma, New Orleans

**J K Byrne & Co**  
Houma, Metairie, New Orleans

**Cole Evans & Peterson**  
Shreveport

**Coopers & Lybrand**  
New Orleans

**Deloitte Haskins & Sells**  
Baton Rouge, New Orleans

**Duplantier Hrapmann Hogan & Maher**  
New Orleans

**Ernst & Whinney**  
Baton Rouge, New Orleans

**Alexander Grant & Company**  
New Orleans

**Nesbitt Hagood & Company**  
Metairie

**Hawthorn Waymouth & Carroll**  
Baton Rouge

**Heard McElroy & Vestal**  
Shreveport

**Johnston and Company**  
Monroe

**LaPorte Sehrt Romig and Hand**  
Covington, New Orleans

**Leftwich Delcambre Ladouceur and Company**  
New Orleans

**Lovell & Company**  
New Orleans

**H J Lowe & Company**  
Baton Rouge, Port Allen

**Main Hurdman**  
New Orleans

## Louisiana

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**Paillet and Meunier**

Metairie

**Pannell Kerr Forster**

Baton Rouge, Houma, Metairie

**Peat Marwick Mitchell & Co**

New Orleans, Shreveport

**Pechon Messina Robbert & Favaloro**

Metairie

**J Earl Pedelahore & Co**

New Orleans

**Postlethwaite & Netterville**

Baton Rouge, Donaldsonville, Opelousas, St Francisville

**Price Waterhouse**

New Orleans

**Seidman & Seidman**

Shreveport

**Smith Cole Armstrong & Filipowski**

Shreveport

**Touche Ross & Co**

New Orleans

**Vizzini & Dooley**

Kenner

**Voorhies Davis & Landry PC**

Lafayette

**Arthur Young & Company**

New Orleans

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## MAINE

**Berry Dunn McNeil & Parker**  
Bangor, Portland

**Brooks and Carter**  
Bangor, Caribou, Portland

**Coopers & Lybrand**  
Portland

**Cummings Lamont & Associates**  
Kennebunk, Sanford, York

**Ernst & Whinney**  
Portland

**Chester M Kearney and Co**  
Presque Isle

**Loiselle and Beatham**  
Bangor

**Macdonald Page & Co**  
Portland

**Peat Marwick Mitchell & Co**  
Portland

**Walter H Rotz**  
Lewiston

**Smith Batchelder & Rugg**  
Augusta, Skowhegan

**Tofias Fleishman Shapiro & Co PC**  
Portland

**Arthur Young & Company**  
Portland

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## MARYLAND

**Abrams Foster Nole & Williams**

Baltimore

**C W Amos & Company**

Annapolis, Baltimore, Cambridge, Centreville, Denton,  
Landover

**Arthur Andersen & Co**

Baltimore

**Bauermann & Druzgala PA**

Baltimore, Columbia

**Bond Beebe Barton & Muckelbauer PC**

Gaithersburg

**Millard T Charlton & Associates Chartered**

Bladensburg

**Clifton Gunderson & Co**

Baltimore

**Coopers & Lybrand**

Baltimore

**Councilor Buchanan & Mitchell**

Bethesda

**Coyne & McClean Chartered**

Baltimore, Towson

**Custead Wilson & Company**

Gaithersburg

**Deloitte Haskins & Sells**

Baltimore

**Dembo Jones & Healy PC**

Rockville

**C J Ecalono & Company PA**

Baltimore, Columbia

**Ellin & Tucker Chartered**

Baltimore

**Ernst & Whinney**

Baltimore

**Faw Casson & Co**

Annapolis, Easton, Ocean City, Salisbury

**James M Fincham & Co**

Baltimore

**Frantz Warrick Strack & Associates PC**

Bethesda

**Freidkin Kamins & Company PA**

Rockville

**Friedman & Fuller PC**

Rockville

**Garner Bloom & Co Chartered**

Silver Spring

**Grabush Newman & Co PA**

Baltimore



## Maryland

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**Alexander Grant & Company**

Baltimore

**Gross Mendelsohn & Weiler PA**

Baltimore

**Kamanitz Uhlfelder & Permison PA**

Baltimore

**Kaufman Rosenbloom & Shapiro PA**

Bethesda

**Keller Zanger & Company**

Frederick, Silver Spring

**Paul Lambert Jr PA**

Bethesda

**Raymond E Lang & Associates PA**

Chevy Chase

**Laventhol & Horwath**

Rockville

**Linton Shafer & Company PA**

Frederick, Hagerstown, Silver Spring

**Main Hurdman**

Baltimore, Hagerstown, Salisbury

**McGrow Pridgeon & Company PA**

Baltimore, Centreville, Chestertown, Easton

**McLaughlin Huber & Co**

Cumberland

**McLean Koehler Sparks & Hammond**

Baltimore, Frederick, Westminster

**Naron & Wagner Chartered**

Annapolis, Baltimore, Hagerstown

**Peat Marwick Mitchell & Co**

Baltimore, Columbia

**Price Waterhouse**

Baltimore, Bethesda

**Sherman & Sherman PA**

Towson

**Skigen Associates**

Rockville

**Smith Elliott Kearns & Company**

Hagerstown

**Snyder Newrath and Company PC**

Bethesda

**Stegman & Company PA**

Baltimore City, Bel Air, Columbia, Towson

**Stoy Malone & Company**

Bethesda, Columbia

**Sturgill Rager & Lehman Chartered**

Westminster

**Sullivan + Hardison**

Bethesda

## Maryland

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**Taylor Washington & Associates PC**  
Owings

**Touche Ross & Co**  
Baltimore

**Conrad R Vanasse**  
Oxon Hill

**Walpert Smullian & Blumenthal PA**  
Baltimore

**Watkins Meegan Drury & Company**  
Bethesda

**Watson Rice & Co**  
Columbia

**Weinberg & Griffith**  
Baltimore

**Weyrich Cronin & Sorra Chartered**  
Towson

**Clarence R Williams**  
Middletown

**Wolpoff & Company**  
Baltimore

**Wooden & Benson**  
Baltimore, Waldorf

**Arthur Young & Company**  
Baltimore

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## MASSACHUSETTS

**Aaron Smith Bergman Gaffney & Rubinstein**  
Springfield

**Adelson Schwartz & Jette PC**  
Pittsfield

**Calvin P Allyn & Associates PC**  
Boston

**Arthur Andersen & Co**  
Boston

**Henry J Bornhofft Company**  
Boston, Martha's Vineyard

**Martin D Braver & Co**  
Chestnut Hill

**Charles L Burke**  
Stoneham

**Coopers & Lybrand**  
Boston, Springfield

**Deloitte Haskins & Sells**  
Boston

**Devlin Incorporated**  
Wayland

**Charles E Di Pesa & Co**  
Boston

**Ernst & Whinney**  
Boston

**Feeley + Driscoll PC**  
Boston

**Fox & Company**  
Boston

**Gordon Harrington & Osborn PC**  
North Andover

**Alexander Grant & Company**  
Boston

**Hilton Walker & Books**  
Newton Upper Falls

**J G Hodgson & Co Inc**  
New Bedford

**Holdsworth Burrell & Company**  
Boston

**John J Hurley & Co Inc**  
Boston, Lowell

**Kennedy and Lehan Inc**  
N Quincy

**C T Lambert & Assoc PC**  
Framingham, Southbridge

**Laventhol & Horwath**  
Boston

## Massachusetts

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**John J Leahy**  
Lawrence

**Arnold London**  
Boston

**Main Hurdman**  
Boston, Springfield, Worcester

**Mandragouras Powers & Co PC**  
Peabody

**Mann Judd Landau**  
Boston

**Meahl McNamara & Co**  
Boston

**Miller Wachman & Co**  
Boston, Worcester

**Mullen & Company**  
Boston

**Needel Welch & Stone PC**  
Hingham

**O'Connor & Drew**  
Braintree

**Pannell Kerr Forster**  
Boston

**Parent McLaughlin & Nangle**  
Boston

**Peat Marwick Mitchell & Co**  
Boston

**Price Waterhouse**  
Boston

**Rodrigues Guckin & Tobojka PC**  
New Bedford

**Michael K Schaefer**  
Boston

**Seidman & Seidman**  
Boston, Gardner, Wellesley

**Singer & Lusardi**  
Natick, Worcester

**Stavisky Shapiro & Whyte**  
Boston

**Sullivan Bille & Company**  
Boston, Tewksbury

**Tofias Fleishman Shapiro & Co PC**  
Boston

**Tonneson & Company**  
Wakefield

**Touche Ross & Co**  
Boston, Worcester

**Vitale Caturano & Co PC**  
Boston

**Massachusetts**

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**Wolf & Company of Massachusetts PC**  
Boston

**Arthur Young & Company**  
Boston, Worcester

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## MICHIGAN

**Arthur Andersen & Co**

Ann Arbor, Detroit, Grand Rapids

**Baditoi Segroves & Co PC**

Southfield

**John L Barker PC**

Troy

**Barrow Aldridge & Co**

Detroit

**Bauman Wilson & Tans PC**

Kalamazoo

**Beene Garter & Co**

Grand Rapids, Traverse City

**Bishop Burk & Reed PC**

Kalamazoo

**Bristol Leisenring Herkner & Co**

Battle Creek, Benton Harbor, Coldwater, Kalamazoo

**Bultynck & Co PC**

Blissfield, Troy

**Carabell Leslie and Company PC**

Clemens

**S G Carlton & Company**

Monroe

**Carter Hamilton Dieterman & Co PC**

Grand Rapids

**Coopers & Lybrand**

Detroit, Grand Rapids, Niles

**Crowe Chizek and Company**

Grand Rapids

**Danielson Schultz & Co PC**

Battle Creek, Lansing, Rochester, Traverse City

**Deloitte Haskins & Sells**

Ann Arbor, Detroit, Grand Rapids, Saginaw

**Derderian Kann Seyferth & Salucci PC**

Troy

**Doeren Mayhew & Co PC**

Traverse City, Troy

**Edward J Dupke PC**

Jackson

**Dupuis & Ryden PC**

Flint

**Echelbarger Himebaugh & Co PC**

Grand Rapids

**Edwards Koshiw & Associates PC**

Ann Arbor, Troy

**Ernst & Whinney**

Detroit, Grand Rapids, Jackson, Kalamazoo, Lansing, Marquette, Saginaw

## Michigan

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**Follmer Rudzewicz & Co PC**  
Mount Clemens, Southfield

**Fox & Company**  
Southfield

**Gavigan Burkhardt & Co**  
Traverse City

**Alexander Grant & Company**  
Birmingham, Detroit, Grand Rapids, Kalamazoo, Muskegon

**Gross & Ludwig PC**  
Adrian, Monroe

**Henry and Associate PC**  
Troy

**Kregel Raterink Kingma & Co PC**  
Grand Rapids, Greenville

**Laventhol & Horwath**  
Southfield

**Linden Klain Israel & Ross**  
Southfield

**Linscheid Austin Frohm & Associates PC**  
Port Huron

**Lusebrink Puckey & Co PC**  
Jackson

**Main Hurdman**  
Detroit, Lansing

**Maner Costerisan & Ellis PC**  
Lansing

**Jack Martin & Co PC**  
Battle Creek, Birmingham, Detroit

**Mathews Nightingale Reich & Scott PC**  
Birmingham, Grosse Pointe

**McEndarffer Hoke & Bernhard PC**  
Bloomfield Hills

**Merskin & Merskin PC**  
Beulah, Hart, Ludington, Traverse City

**Moore Rae Thomas & Fellows PC**  
Troy

**Moore Smith & Dale**  
Southfield

**Pannell Kerr Forster**  
Detroit

**Parker Wittus and Company**  
Southfield

**Peat Marwick Mitchell & Co**  
Detroit

**Perrin Fordree & Company PC**  
Troy

**James Peters & Company PC**  
Southfield

## Michigan

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**Plante & Moran**

Ann Arbor, Mount Clemens, Southfield

**Prangley Marks & Co**

Grand Rapids

**Price Waterhouse**

Battle Creek, Detroit

**Rehmann Robson Osburn & Co**

Farmington Hills, Midland, Saginaw

**Schippers Kintner & Robertson PC**

Adrian

**Schmaltz & Company PC**

Southfield

**Schroeder Howell and Trefzer PC**

St Clair Shores

**Seidman & Seidman**

Detroit, Dowagiac, Flint, Grand Haven, Grand Rapids,  
Kalamazoo, Saginaw, Traverse City

**Siegfried Crandall Vos & Lewis PC**

Kalamazoo, Portage

**Skillman Zielesch & Company**

Troy

**Tobias Tobias Fuller and Jacobs PC**

Troy

**Touche Ross & Co**

Detroit, Grand Rapids, Lansing

**Weinlander Fitzhugh Bertuleit & Schairer PC**

Bay City, Clare, East Tawas

**Yeo & Yeo**

Alma, Flint, Kalamazoo, Lansing, Marlette, Midland, Saginaw

**Arthur Young & Company**

Detroit, Troy

**Young Skutt & Breitenwischer**

Cheboygan, Grand Rapids, Greenville, Jackson



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## MINNESOTA

**Arthur Andersen & Co**  
Minneapolis, St Paul

**Alan C Anderson Chartered**  
Rochester

**Anfinson Hendrickson & Co**  
Minneapolis

**Gregory B Arnott**  
Minneapolis

**Charles Bailly & Company**  
Hutchinson, Minneapolis

**Baune Dosen & Company**  
Hibbing, Minneapolis

**Robert D Bersie**  
Wayzata

**Boeckermann Heinen & Mayer**  
Minneapolis, Moorhead

**Boulay Heutmaker Zibell & Co**  
Minneapolis, St Paul

**Bowlby Anfinson Crandall & Haedt Ltd**  
Austin

**Boyer & Company**  
Burnsville

**Boyum & Barescheer**  
Minneapolis, St Paul

**Brady Martz & Associates PC**  
East Grand Forks

**Byrne & Company Ltd**  
Preston

**Carlson Poston & Associates Ltd**  
Minneapolis

**Coopers & Lybrand**  
Minneapolis

**Copeland Buhl & Company**  
Wayzata

**Cummings Keegan & Co**  
Minneapolis

**Deloitte Haskins & Sells**  
Minneapolis, St Paul

**Eide Helmeke & Co**  
Moorhead

**Eikill & Schilling Ltd**  
Cloquet, Duluth

**Ernst & Whinney**  
Minneapolis, St Paul

**Flebigger Swanson West & Co**  
Moorhead

## Minnesota

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**Fox & Company**

Minneapolis

**Joseph E Furman**

Cold Spring

**Goldfein Silverman & Olson Ltd**

Minneapolis

**Alexander Grant & Company**

Minneapolis

**Graves McKenna Lundeen & Almquist**

Minneapolis

**George M Hansen Company PA**

Minneapolis

**Hansen Jergenson & Co**

Minneapolis

**Hawkins Ash Baptie & Company**

Winona

**Adrian Helgeson and Company**

Minneapolis

**Johnson Nelson & Co Ltd**

Minneapolis

**Judd Ostermann Demro & Haugen Ltd**

Faribault, Minneapolis, Owatonna, Rochester

**Klane Gillman & Schechter**

Minneapolis

**John A Knutson & Co**

Minneapolis

**Randall C Lopic**

Hopkins

**Larson Allen Weishair & Co**

International Falls, Minneapolis, St Cloud, Virginia

**Laventhol & Horwath**

Minneapolis

**Lethert Skwira Schultz & Co**

St Paul

**Curtis M Lund**

Wayzata

**Lurie Eiger Besikof & Co**

Minneapolis

**Main Hurdman**

Duluth, Minneapolis

**Mazanec Bauer & Co Ltd**

St Paul

**McGladrey Hendrickson & Pullen**

Bloomington, Duluth, Minneapolis, Rochester, St Paul,  
Stillwater, Winona

**McMahon Hartmann Amundson & Co**

St Cloud, Willmar

## Minnesota

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**Ness Waller Pearson & Co Ltd**  
Alexandria

**Nygaard Pickett & Co**  
Fergus Falls

**Olsen Thielen & Co Ltd**  
Edina, St Paul

**Peat Marwick Mitchell & Co**  
Minneapolis, St Paul

**Peterson & Company**  
Mankato, St Peter

**Price Waterhouse**  
Minneapolis

**Sands Weinberg & Co**  
Minneapolis, St Paul

**Schweitzer Rubin Gottlieb & Karon**  
Minneapolis

**Simma Flottesch & Orenstein Ltd**  
Minneapolis

**Stillman House Swanson & Co Ltd**  
Duluth

**Stirtz Bernards & Casey Chartered**  
Edina, St Paul

**Taylor McCaskill & Co Ltd**  
St Paul

**Touche Ross & Co**  
Minneapolis, St Paul

**Vekich Arkema & Company Chartered**  
Minneapolis

**Voto Reardon Tautges & Co Ltd**  
White Bear Lake

**Arthur Young & Company**  
Minneapolis

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## MISSISSIPPI

**Arthur Andersen & Co**

Jackson

**Burkhalter & Company PA**

Jackson

**DeMiller Denny Word & Co**

Jackson

**Ernst & Whinney**

Jackson

**Gillon and Company Ltd**

Natchez

**Hagaman Roper Haddox & Reid**

Jackson

**Horne CPA Group PA**

Grenada, Jackson, Laurel

**Koury Ready Lefoldt & Co**

Jackson

**T E Lott and Company PA**

Columbus, Oxford

**Mitchell & Killebrew**

Greenwood

**Moore & Gray**

Corinth

**Morgan Butchart & Co Ltd**

Canton, Jackson

**Nail McKinney Tate and Robinson**

Amory, New Albany, Tupelo

**Peat Marwick Mitchell & Co**

Jackson

**William H Polk & Co PA**

Batesville

**Rea Shaw Giffin & Stuart**

Meridian, Waynesboro

**Ross Eubank Betts & Co**

Jackson

**J Paul Stockwell & Associates**

Jackson

**Touche Ross & Co**

Jackson

**Watkins Ward and Stafford**

Carthage, Eupora, Houston, Louisville, Okolona, Oxford,  
Philadelphia, Starkville, Tupelo, West Point

**Williams Nader & Company**

Gulfport, Jackson

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## MISSOURI

**Arthur Andersen & Co**

Kansas City, St Louis

**Frederick W Arnold PC**

Warrenton

**Aselage Kiefer & Co**

St Louis

**Baird Kurtz & Dobson**

Branson, Joplin, Kansas City, Springfield, St Louis

**Bounds Poger & O'Donnell**

St Louis

**Boyd Franz & Stephans**

St Louis

**Floyd R Brown Jr & Company**

Independence

**Clifton Gunderson & Co**

St Joseph

**James E Coleman**

Kansas City

**Coopers & Lybrand**

Kansas City, St Louis

**John R Crouch Inc**

Farmington

**Deloitte Haskins & Sells**

Kansas City, St Louis

**Diehl Fletcher Banwart & Bolton Chartered**

Nevada

**Ernst & Whinney**

Kansas City, St Louis

**Fox & Company**

Kansas City, Springfield, St Louis

**Gasper and Company PC**

St Joseph

**Alexander Grant & Company**

Kansas City, St Louis

**Hochschild Bloom & Company**

Chesterfield, Marshall, Sedalia, Washington

**Huber Ring & Co PC**

St Louis

**Kerber Eck & Braeckel**

Cape Girardeau, St Louis

**Kuehn Smith & Co**

St Louis

**Charles B Larson**

St Joseph

**Laventhol & Horwath**

Kansas City, St Louis

## Missouri

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**Main Hurdman**

St Louis

**Mayer Hoffman McCann**

Kansas City

**Bruce McFerrin**

Kansas City

**E Thomas Moulder PC**

Springfield

**Peat Marwick Mitchell & Co**

Kansas City, St Louis

**Price Waterhouse**

Kansas City, St Louis

**Rubin Brown Gornstein & Co**

St Louis

**St John & Mersmann Inc**

Chesterfield

**Richard Wayne Stolzer**

Festus

**Sumner Carter Hardy & Simpson**

St Joseph

**Touche Ross & Co**

Kansas City, St Louis

**Wright Herfordt and Sanders**

Independence, Joplin

**Arthur Young & Company**

Kansas City, St Louis

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## MONTANA

**Allen & Nelson Co PC**

Billings

**Anderson ZurMuehlen & Co**

Billings, Butte, Helena

**Charles Bailly & Company**

Great Falls

**Bradley & Marchwick**

Bozeman

**Bragg Ingold & Co PC**

Missoula

**Bryant Scharfe Deppmeier & Kiemele**

Chinook, Havre

**Wesley C Carlisle PC**

Belgrade

**Dobbins DeGuire & Tucker PC**

Hamilton, Missoula

**Hamilton Misfeldt & Company PC**

Cut Bank, Great Falls, Havre, Shelby

**Janke Winchell Ehrlick & Co**

Billings

**Jordahl & Sliter**

Kalispell

**Junkermier Clark Campanella Stevens PC**

Great Falls, Helena, Missoula

**Kindred Booker & Co**

Helena

**McGladrey Hendrickson & Pullen**

Billings

**Miller Eigeman Hanson & Saurey PC**

Kalispell, Whitefish

**Newland Horn Crippen & Peck PC**

Butte, Deer Lodge, Dillon

**Peat Marwick Mitchell & Co**

Billings

**Smith Birkeland & Co**

Billings

**Douglas Wilson & Co**

Great Falls

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## NEBRASKA

**Arthur Andersen & Co**

Omaha

**Larry W Andersen**

Kimball

**Bland & Company**

Omaha

**Clawson & Associates**

Omaha

**Dana F Cole & Company**

Beatrice, Broken Bow, Grand Island, Lincoln, O'Neill, Ord

**Contryman Associates PC**

Grand Island, Hastings, Lexington

**Coopers & Lybrand**

Lincoln, Omaha

**Deloitte Haskins & Sells**

Omaha

**Dohman Akerlund & Eddy**

Aurora

**Dutton & Associates PC**

Omaha

**Fox & Company**

Lincoln, Nebraska City, Omaha

**Frankel Zacharia Nissen Stamp & Urban**

Omaha

**Fry White & Guszak**

Benkelman, Lincoln

**Dale E Gruntorad & Co**

Lincoln

**Haney Martin & Ludwig PC**

North Platte

**Marvin E Jewell & Co**

Lincoln

**Johnson Grant & Co**

Fremont, Hastings, Lincoln

**Kading Chesley & Woodke PC**

Omaha

**Fred A Lockwood & Co**

Gering

**McDermott & Miller PC**

Cozad, Grand Island, Hastings, Kearney, Lexington, Omaha

**John W Moore**

Sidney

**Nichols Rise & Company**

South Sioux City

**O'Donnell Ficenec Wills & Ferdig**

Omaha



## Nebraska

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**Peat Marwick Mitchell & Co**

Lincoln, Omaha

**Potts & Levering**

Aurora

**Prosser & Prosser PC**

Auburn, Falls City, Omaha, Pawnee City

**Quick & McFarlin PC**

Omaha

**Rauner & Braasch PC**

Sidney

**Schleisman Graeve & Buschelman**

Omaha

**Touche Ross & Co**

Lincoln, Omaha

**Trachtenberg Masimore & Associates**

Omaha

**VanBoskirk Basso McClure & Goeglein**

Lincoln

**Arthur Young & Company**

Omaha

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## NEVADA

**Barnard Vogler & Co**

Reno

**Bradshaw Smith & Co**

Las Vegas

**Albert E Carlidge Ltd**

Reno

**Conant & Company**

Las Vegas

**Deloitte Haskins & Sells**

Las Vegas

**Fox & Company**

Las Vegas, Reno

**John A Gidney Ltd**

Reno

**Goussak Raben & Company**

Las Vegas

**Alexander Grant & Company**

Reno

**Kafoury Armstrong & Co**

Carson City, Elko, Fallon, Las Vegas, Reno, Winnemucca,  
Yerington

**Laventhol & Horwath**

Las Vegas

**Main Hurdman**

Las Vegas

**McGladrey Hendrickson & Pullen**

Las Vegas, Reno

**Pannell Kerr Forster**

Incline Village, Reno

**Donald M Schulz PC**

Carson City

**Clifton B Shoolroy**

Reno

**Arthur Young & Company**

Reno

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## NEW HAMPSHIRE

**Dana S Beane & Company**

Laconia

**Coopers & Lybrand**

Manchester

**Deloitte Haskins & Sells**

Manchester

**Raymond C Dugdale**

Manchester

**Ernst & Whinney**

Manchester

**Feeley + Driscoll PC**

Nashua

**Giordani and Lortie PA**

Exeter

**Henderson and Tully PA**

Nashua

**John J Hurley & Co Inc**

Concord

**Kennedy and Lehan Inc**

Salem

**Newton & DiBenedetto PA**

Nashua

**Smith Batchelder & Rugg**

Hanover, Keene, Lebanon, Manchester, Portsmouth

**Sullivan Bille & Company**

Salem

**Nathan Wechsler & Company PA**

Concord, Laconia

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## NEW JERSEY

**Abramson Quittner & Abramson**  
West Orange

**Amper Politziner & Mattia**  
Flemington, Iselin, Princeton

**Arthur Andersen & Co**  
Roseland

**Saul G Bloom**  
West Orange

**Boff Weisman Shapiro & Golden**  
Wall

**Botwin & Co PA**  
Cherry Hill

**Brout & Company**  
Florham Park, Union City

**Broza Block & Rubino PA**  
Asbury Park

**Burns & Company PA**  
Wayne

**Burton & Browse**  
Lambertville

**William G Campbell**  
Milford

**Wayne R Cleven**  
Toms River

**J H Cohn & Company**  
Newark, Princeton, Roseland

**Coopers & Lybrand**  
Newark

**Curchin & Company**  
Red Bank

**Deloitte Haskins & Sells**  
Hackensack, Morristown, Newark

**John J Eccleston & Company**  
Paramus

**Ernst & Whinney**  
Hackensack, Newark, Trenton

**Finkle & Company**  
Fort Lee

**Fox & Company**  
Paterson

**Alexander Grant & Company**  
Parsippany

**Hess Keeley & Co**  
Millburn

**R D Hunter & Company**  
Paramus

## New Jersey

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**Lagomarsino and Resch**

Rutherford

**Lang Kehoe & Della Torre**

Ridgewood

**Laventhol & Horwath**

East Brunswick

**Martin A Leibowitz**

River Edge

**Levinson Schwartz & Co**

Livingston

**Loscalzo Associates**

Holmdel

**MacAlpine Carl & Co**

Haddonfield

**Main Hurdman**

Lawrenceville, Roseland, Trenton

**Mann Judd Landau**

Edison

**Mirsky Furst Peretz & Wolf PA**

Fort Lee

**Mortenson Fleming Grizzetti & Boiko**

Toms River, West Orange

**Murphy Hauser O'Connor & Quinn**

Paterson

**Nemiroff Cosmas Titus & Colchamiro**

Secaucus

**Nisivoccia & Gilbert**

Newton, Randolph

**Albert Olsen & Co PA**

Morristown

**Peat Marwick Mitchell & Co**

Hackensack, Short Hills, Trenton

**Polakoff Bros and Leen PA**

Summit

**Price Waterhouse**

Hackensack, Morristown

**Rich Baker Berman & Co**

Maplewood

**Rosenberg Freundlich Levine Kopp & Truglio**

Bridgewater

**Rudolf Cinnamon & Calafato**

Ocean

**Sobel & Co**

Roseland

**Sobon & Sobon**

Somerset

**Sterling Nappen & Chavkin**

Livingston

## New Jersey

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**Stevens Fluhr & Chismar**  
Neptune

**Touche Ross & Co**  
Newark, Trenton

**V Peter Traphagen PA**  
Oradell

**James T Walsh PC**  
Upper Saddle River

**Weinberg York Levy Tully PA**  
Neptune

**Weiner & Company**  
Morristown

**I Weismann Associates**  
Carlstadt, Mt Arlington

**Winter & Company PA**  
Fords

**Wiss & Company**  
Livingston

**Withum Smith & Brown PA**  
New Brunswick, Princeton, Somerville, Toms River

**Arthur Young & Company**  
Atlantic City, Newark, Princeton, Saddle Brook, Trenton

**Walter J Zawacki & Co**  
Haledon

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## NEW MEXICO

**Arthur Andersen & Co**  
Albuquerque

**Atkinson & Co Ltd**  
Albuquerque

**Balkcom & Weaver PA**  
Albuquerque

**Burt Wright & Company PA**  
Albuquerque

**Daymon & Associates**  
Santa Fe

**Deloitte Haskins & Sells**  
Albuquerque

**Downey and Sisneros PA**  
Espanola, Los Alamos, Santa Fe, Taos

**Ernst & Whinney**  
Roswell

**Fox & Company**  
Roswell

**Levitz Zacks & Ciceric Accountants Inc**  
Las Cruces

**Robert S Marquez**  
Albuquerque

**McCarthy & Weems PC**  
Albuquerque

**Metler Gamlen & Co**  
Albuquerque

**Meyners + Company**  
Albuquerque

**Moody Kubiak and Nation**  
Albuquerque

**Neff & Company**  
Albuquerque, Santa Fe

**Olivas & Company Ltd**  
Albuquerque

**Peat Marwick Mitchell & Co**  
Albuquerque

**Pulakos & Alongi Ltd**  
Albuquerque

**Rogoff Diamond & Walker**  
Albuquerque, Farmington

**Ben Rose**  
Hobbs

**Sproles-Woodard & Company**  
Artesia

**Stephenson & Co PC**  
Albuquerque

**New Mexico**

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**Touche Ross & Co**

Albuquerque

**Arthur Young & Company**

Albuquerque



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## NEW YORK

**Alico & Skrobacz PC**

Orchard Park

**Anchin Block & Anchin**

New York

**Arthur Andersen & Co**

Melville, New York, Rochester

**Apt & Kaplan**

New York

**Averson & Klinetop**

Syracuse

**Irwin E Bloom & Co PC**

New York

**Bollam Sheedy Torani & Co**

Albany

**Briguglio and Woods PC**

Norwich, Oneonta, Sidney

**Brock Schechter & Polakoff**

Batavia, Buffalo

**Brout & Company**

Jericho, New York

**J H Cohn & Company**

New York

**Coopers & Lybrand**

Albany, Melville, New York, Rochester, Syracuse

**Davidson Buccasio & Updyke**

Binghamton

**Delit Friedman**

New York

**Deloitte Haskins & Sells**

Buffalo, New York, Rochester, Woodbury

**Dopkins & Company**

Buffalo

**Richard A Eisner & Company**

New York

**Eisner & Lubin**

New York

**Ernst & Whinney**

Albany, Buffalo, Melville, New York, Rochester, Syracuse,  
White Plains

**John D Fitzsimmons**

Maspeth

**Fox & Company**

Bay Shore, Buffalo, New York, Woodbury

**Freed Maxick Sachs & Murphy PC**

Buffalo

**Bernard Fuchs & Co**

Woodmere

## New York

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**Garnick Mansfield Heitner Shea & Roth**  
Barryville, Liberty, Livingston Manor, New York

**Goldstein Golub Kessler & Company PC**  
New York

**Gould & Swanson PC**  
Buffalo, Hamburg, Westfield

**Alexander Grant & Company**  
Melville, New York

**Holtz Rubenstein & Co**  
Melville

**Glenn Ingram & Company**  
New York

**Edward Isaacs & Company**  
New York

**Israeloff Trattner & Co**  
New York, Valley Stream

**Kaufman Nachbar & Company**  
New York, Rockville Centre

**Kipnis & Karchmer**  
New York

**F T Kleiger & Company**  
New York

**Lathan Lumsden McCormick and Co**  
Buffalo, Lockport

**Laventhol & Horwath**  
Melville, New York

**Lazar Levine & Company**  
Garden City, New York

**Kenneth Leventhal & Company**  
New York

**Levey Fishbane & Abrams**  
New York

**Toni Y Lewis**  
New York

**Loeb & Troper**  
New York

**Loscalzo Associates**  
New York

**Lucker Kennedy & Felmeden**  
Buffalo

**Mahoney Cohen & Company PC**  
New York

**Main Hurdman**  
Buffalo, Garden City, New York

**Mann Judd Landau**  
New York, Woodbury

**Marinan & Young**  
New York

## New York

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**Marshall Granger & Company**  
Mamaroneck

**Charles L Marvin and Company PC**  
Albany, Schenectady

**McGladrey Hendrickson & Pullen**  
Garden City, New York

**McLaughlin Proscia & Co PC**  
New York

**Miller & Company PC**  
New York

**Milligan Muller Chambellan & Berger**  
Glen Cove, Manhasset

**Mirsky Cohen Furst Peretz & Wolf PC**  
New York

**Mitchell Titus & Co**  
New York

**Murphy Hauser O'Connor & Quinn**  
New York

**Nemiroff Cosmas Titus & Colchamiro**  
New York

**Oppenheim Appel Dixon & Co**  
New York

**Pannell Kerr Forster**  
New York

**Peat Marwick Mitchell & Co**  
Albany, Buffalo, Jericho, New York, Rochester, Syracuse

**Price Waterhouse**  
Buffalo, Jericho, New York, Rochester, Syracuse

**Rich Levine & Company**  
New York

**Ronder Legg Sperry & Company PC**  
Catskill, Kingston, Poughkeepsie, Red Hook, Tannersville

**Rose Feldman Radin Feinsod & Skehan**  
New York

**Roth Lurie PC**  
Albany

**Rusconi Cahill & Larkin PC**  
New York

**Salomon & Company**  
Buffalo

**Seidman & Seidman**  
Buffalo, Jamestown, New York, White Plains

**Sheehan & Company PC**  
Brightwaters, New York

**Tait Weller & Baker**  
New York

**Peter Lewis Tashman**  
Granville

## New York

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**Telling & Potter PC**

Plattsburgh, Potsdam, Ticonderoga

**Earnest Thomas**

Riverdale

**Tischfeld & DiPentima**

Great Neck

**Touche Ross & Co**

Buffalo, Jericho, New York, Rochester

**Urbach Kahn & Werlin PC**

Albany, Glens Falls, New York, Poughkeepsie

**James T Walsh PC**

Mineola

**Watson Rice & Co**

New York

**Weber Lipshie & Co**

New York

**Weiner & Company**

New York

**Weissbarth Altman & Miller**

New York, Tarrytown

**Yohalem Gillman Field & Agler**

New York

**Arthur Young & Company**

Albany, Buffalo, Jericho, New York

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## NORTH CAROLINA

**Arthur Andersen & Co**

Charlotte, Greensboro, Raleigh

**Cannon & Company**

Winston-Salem

**Cherry Bekaert & Holland**

Asheboro, Charlotte, Fayetteville, Gastonia, Greensboro,  
Hickory, Wilmington

**Coopers & Lybrand**

Charlotte, Raleigh

**Deloitte Haskins & Sells**

Boone, Charlotte, Greensboro, Hickory, Lenoir, Morganton,  
Raleigh, Sanford, Southern Pines

**Ernst & Whinney**

Charlotte, Raleigh, Winston-Salem

**Garrett Sullivan & Company PA**

Durham, Greensboro, Raleigh

**Johnson Price & Sprinkle PA**

Asheville, Marion

**Laventhol & Horwath**

Charlotte

**Lindsey Crisp Hughes & Co**

Asheville, Burnsville, Spruce Pine, Sylva, Waynesville

**Lowrimore Warwick & Co**

Greenville, Washington, Whiteville, Wilmington

**Main Hurdman**

Charlotte

**McArthur Elliot & Co**

Charlotte

**McGladrey Hendrickson & Pullen**

Asheville, Charlotte, Fayetteville, Greensboro, Greenville,  
Hickory, Moorhead City, New Bern, Raleigh, Rocky Mount,  
Shelby, Winston-Salem

**Oppenheim Appel Dixon & Co**

Raleigh

**Pannell Kerr Forster**

Greensboro

**Peat Marwick Mitchell & Co**

Charlotte, Greensboro, Raleigh

**Pierce Strange & Company**

Raleigh

**Price Waterhouse**

Charlotte, Raleigh, Winston-Salem

**Seidman & Seidman**

Charlotte, Greensboro, High Point

**Strand Skees Jones & Company**

Asheboro, Asheville, Greensboro, Mount Airy, Raleigh,  
Reidsville

## North Carolina

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**Thomas Knight Trent King and Company**  
Durham, Roxboro

**Touche Ross & Co**  
Charlotte, Durham, Raleigh, Winston-Salem

**Turner & Block PA**  
Murphy

**Arthur Young & Company**  
Charlotte

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## NORTH DAKOTA

**Charles Bailly & Company**  
Bismarck, Fargo

**Gordon Bartholomay & Company**  
Jamestown

**Brady Martz & Associates PC**  
Grand Forks, Minot

**Cahill and Daffinrud**  
Bismarck, New Salem

**Eide Helmeke & Co**  
Bismarck, Dickinson, Fargo, Minot

**Fiebiger Swanson West & Co**  
Fargo

**McGladrey Hendrickson & Pullen**  
Fargo

**Orser Olson & St Peter**  
Bismarck

**Schauer & Associates PC**  
Jamestown

**Widmer Roel & Co Ltd**  
Fargo

**Zine Hoover & Voller PC**  
Williston

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## OHIO

**Adams May Griffith Davis & Anderson**  
Ironton

**Arthur Andersen & Co**  
Cincinnati, Cleveland, Columbus, Dayton, Toledo

**Aronowitz Chaiken & Hardesty**  
Cincinnati

**Ball & Associates Inc**  
Cleveland

**Barnes Dennig & Co**  
Cincinnati

**Barnes Wendling Cook & O'Connor**  
Cleveland, Elyria

**Battelle & Battelle**  
Dayton

**Bernhardt Showalter Collins & Co**  
Cincinnati

**Berthelot & Associates Inc**  
Cleveland

**Brell Tebay Holt & Dettinger Inc**  
Maumee

**Bruner Cox Lotz Syler & Graves**  
Canton

**Butler & Couch Inc**  
Cincinnati

**Card Palmer & Sibbison**  
Cleveland

**Cavanaugh Moore & Co**  
Steubenville

**Ciulla Stephens & Co**  
Cleveland

**Clark Schaefer Hackett & Co**  
Cincinnati, Columbus, Dayton, Middletown, Springfield

**Clifton Gunderson & Co**  
Cleveland

**J D Cloud & Co**  
Cincinnati, Lebanon

**Cohen & Company**  
Cleveland, Youngstown

**Coopers & Lybrand**  
Akron, Cincinnati, Cleveland, Columbus, Dayton

**Cummins Krasik Gabelman Hohl & Company**  
Columbus

**Deloitte Haskins & Sells**  
Cincinnati, Cleveland, Columbus, Dayton, Toledo

**Ralph Dickson & Company**  
Columbus



**Dohner Louis & Stephens Inc**  
Dayton

**D L Donohoo & Co**  
Batavia

**Craig M Eckstein & Co**  
Vandalia

**Ernst & Whinney**  
Akron, Canton, Cincinnati, Cleveland, Columbus, Dayton,  
Toledo, Youngstown

**Flagel Huber Flagel & Co**  
Dayton

**Foxx & Company**  
Cincinnati

**Frank Seringer & Chaney Inc**  
Amherst, Ashland, Elyria, Fremont, Galion, Wooster

**Frauenthal Gornik & Kirk**  
Cleveland

**A S Fricano Inc**  
East Liverpool, Salem

**William S Fry & Co**  
Dayton, Greenville

**Gangloff Kemme & Supelak**  
Cleveland

**Gans Riddle and Associates Inc**  
Dayton

**Gomersall & Chester**  
Westlake

**Grady & Co**  
Cleveland

**Alexander Grant & Company**  
Cincinnati, Cleveland, Dayton, Youngstown

**Greene & Wallace**  
Columbus

**Groner Boyle & Quillin**  
Columbus

**Hall Kistler & Company**  
Canton

**Thomas G Harbrecht Inc**  
Cincinnati

**Harter Singhaus & Co**  
North Canton

**Hausser + Taylor**  
Canton, Cleveland, Elyria, Medina

**Hill Barth & King**  
Alliance, Boardman, Salem, Youngstown

**Howard Beeler Lentol Siferd & Schlanz**  
Lima

## Ohio

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**Jentelson & Stewart**

Cincinnati

**Stanton A Jones**

Columbus

**Kausch & Graf Co**

Akron

**Kohlhepp & Associates PSC**

West Chester

**Kopperman & Wolf Co**

Cleveland

**Laventhol & Horwath**

Cleveland, Columbus, Niles

**Kenneth Leventhal & Company**

Columbus

**Lomax Soful & May Inc**

Akron

**Donald E Long**

Cleveland

**Lukuch and Associates**

Barberton

**Main Hurdman**

Canton, Cincinnati, Cleveland, Columbus, Dayton

**McCrate DeLaet & Co**

Sidney

**Meaden & Moore**

Cleveland, Columbus, Dayton, Wooster

**Mellott & Mellott**

Cincinnati

**Monnier & Co**

Sidney

**Norman Jones Coen Tucker Cochenour & Co**

Cambridge, Lancaster, Reynoldsburg, Zanesville

**Packer Deislinger & Johnson**

Warren

**Pannell Kerr Forster**

Cleveland, Columbus

**Peat Marwick Mitchell & Co**

Akron, Cincinnati, Cleveland, Columbus, Toledo

**Price Waterhouse**

Cincinnati, Cleveland, Columbus, Dayton, Toledo

**Rea & Associates Inc**

Barnesville, Cambridge, Coshocton, Lima, Medina,  
Millersburg, New Philadelphia

**Rippe & Kingston**

Cincinnati

**Schlabig & Associates**

Akron, Kent

**Smith Payne & Co**  
Norwalk, Sandusky

**Stewart & Huchison**  
Dayton

**Steyer Huber & Associates Inc**  
Archbold, Defiance, Van Wert

**Taylor Campbell and Company**  
Dayton, New Carlisle, Springfield

**Touche Ross & Co**  
Akron, Cincinnati, Cleveland, Columbus, Dayton,  
Steubenville, Toledo

**Turpin Long & Wilson Inc**  
Wooster

**Robert F Uhrig Company**  
Cincinnati

**Von Lehman Kist & Company**  
Blue Ash

**Watson Rice & Co**  
Cleveland

**Wilson Shannon & Snow Inc**  
Newark

**Arthur Young & Company**  
Cincinnati, Cleveland, Columbus, Toledo

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## OKLAHOMA

**Arthur Andersen & Co**

Norman, Oklahoma City, Tulsa

**Baird Kurtz & Dobson**

Enid, Miami, Tulsa

**Call Barrick Ethridge Webb & Co**

Cushing, Drumright, Pawnee, Stillwater

**Collins Butler & Co**

Enid

**Coopers & Lybrand**

Oklahoma City, Tulsa

**Deloitte Haskins & Sells**

Oklahoma City, Tulsa

**Engelbach Roberts & Co**

Oklahoma City

**Ernst & Whinney**

Oklahoma City

**Finley & Cook**

Shawnee

**Foster-Dickinson & Company**

Oklahoma City, Tulsa

**Alexander Grant & Company**

Oklahoma City

**Gray Northcutt Olson & Co PC**

Oklahoma City

**Horne & Company**

Ada, Prague, Shawnee

**Jones Bryan & Johnston Inc**

Bartlesville

**Lohrey & Jay**

Tulsa

**James P Luton Inc**

Oklahoma City

**Main Hurdman**

Tulsa

**Morse Sexton Inc**

Tulsa

**Peat Marwick Mitchell & Co**

Oklahoma City, Tulsa

**Price Waterhouse**

Oklahoma City, Tulsa

**Regier Carr Monroe & Wallace**

Oklahoma City, Tulsa

**Kenneth E Reynolds Inc**

Norman

**Sartain Fischbein & Co**

Tulsa

## Oklahoma

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**Seidman & Seidman**  
Oklahoma City, Tulsa

**Sharp Bausch & Co**  
Tulsa

**Sullivan & Associates Inc**  
Tulsa

**Talbot Venator & Towe Inc**  
Oklahoma City

**Touche Ross & Co**  
Oklahoma City, Tulsa

**Van Wieren & Jones Inc**  
Oklahoma City

**Robert P Young**  
Oklahoma City

**Arthur Young & Company**  
Oklahoma City, Tulsa

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## OREGON

**Arthur Andersen & Co**  
Portland

**Bingham & Garcher**  
Baker

**Blumhagen Peters & Co PC**  
Portland

**Coopers & Lybrand**  
Eugene, Portland

**DeLap White & Raish**  
Portland

**Deloitte Haskins & Sells**  
Portland

**Donaca Battleson Ashford & Co PC**  
Bend

**Ernst & Whinney**  
Portland

**Eveson Snyder Lincoln & Co**  
La Grande

**Fox & Company**  
Portland

**Goodfellow Jones & Co PC**  
Beaverton

**Alexander Grant & Company**  
Portland

**Green & Green**  
Pendleton

**Richard C Hall**  
Portland

**Houle & Company**  
Pendleton

**Isler Colling & McAdams**  
Klamath Falls, Medford, Portland

**Laventhol & Horwath**  
Portland

**Mackey & Co PC**  
Salem

**Main Hurdman**  
Portland

**Minihan Kernutt Stokes & Co**  
Eugene

**Mohler & Company PC**  
Eugene

**Moss Adams**  
Eugene, Portland

**Neuner & Davidson**  
Roseburg

**Niemi Holland & Scott**  
Hillsboro, Portland

**Paul & Company PC**  
Portland

**Peat Marwick Mitchell & Co**  
Portland

**Price Waterhouse**  
Portland

**Robertson and Abbott**  
Portland

**Sander Hull & Gunderson**  
Portland

**Teresa J Spada**  
Portland

**Suran & Company**  
Beaverton, Portland

**Touche Ross & Co**  
Portland

**Yergen and Meyer**  
Astoria, Coos Bay, Eugene, Medford, Pendleton, Portland,  
Springfield

**Arthur Young & Company**  
Portland

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## PENNSYLVANIA

**Abrams Kline & Ristaino**  
Philadelphia

**Alpern Rosenthal & Company**  
Pittsburgh

**Arthur Andersen & Co**  
Philadelphia, Pittsburgh

**Asher & Company Ltd**  
Philadelphia

**Stockton Bates & Company**  
Lemoyne, Philadelphia

**Bauer Kegerise & Company Ltd**  
Reading

**Beard & Company Inc**  
Allentown, Reading

**Paul S Bertz & Company**  
Lancaster

**Brenner Pizzica & Company**  
Wynnewood

**Brown Schwab Bergquist & Co**  
Erie

**Buckno Lisicky and Company**  
Allentown

**Burton & Browse**  
Doylestown, Newtown

**Chila and Company Ltd**  
Philadelphia

**Coates Way & Anderson**  
Bradford, Corry, Warren

**Cogen Sklar Levick & Co**  
Philadelphia

**Morris J Cohen & Co**  
Philadelphia

**Cohen & Company PC**  
Stroudsburg

**Concannon Gallagher Miller & Co**  
Allentown, Bethlehem

**Coopers & Lybrand**  
Harrisburg, Philadelphia, Pittsburgh

**Corfield Good & Co**  
Pittsburgh, Washington

**Dellia and Company**  
Haverford

**Deloitte Haskins & Sells**  
Allentown, Philadelphia, Pittsburgh

**Dreslin and Company**  
Lansdale, Norristown, Pottstown



## Pennsylvania

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**Elko Fischer McCabe & Rudman**  
Media, Norristown, West Chester

**Ernst & Whinney**  
Erie, Harrisburg, Philadelphia, Pittsburgh, Reading

**Fegley & Associates PC**  
Plymouth Meeting

**Samuel M Fisher Company**  
Philadelphia

**Friedlander Dunn & Company**  
Horsham

**Glickman Berkovitz Levinson & Weiner PC**  
Elkins Park

**Godick and Company**  
Philadelphia, Stroudsburg

**Goldenberg Rosenthal**  
Philadelphia

**S D Goldfine Co**  
Wayne

**Alexander Grant & Company**  
Philadelphia, Pittsburgh

**Hagner Ratke & Company**  
Philadelphia

**Herbein & Sweren**  
Reading

**Herr Nicholas & Company**  
Ephrata, Harrisburg, Pottstown, Reading

**Hill Barth & King**  
Meadville, New Castle, Sharon

**Hoyt Devine & Co Ltd**  
Berwyn

**Jungers & O'Connell PC**  
Philadelphia

**James J Kelly**  
Ardmore

**John J Kelly III**  
Wayne

**Kochenour Earnest Smyser & Burg**  
York

**Kreischer Miller & Co**  
Abington

**Kuntz LaManna Associates**  
Lancaster, Mount Joy, Reading

**Laventhol & Horwath**  
Philadelphia, Wilkes-Barre, Wormleysburg

**Lawrence and Baum**  
Lansdale

**MacAlpine Carll & Co**  
Philadelphia

## Pennsylvania

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**MacDade Abbott & Co**

Paoli

**Maillie Falconiero & Company**

King of Prussia, Pottstown, West Chester

**Main Hurdman**

Erie, Harrisburg, Lancaster, Lebanon, Philadelphia, Pittsburgh

**Zubair S Mansori**

Johnstown

**H R Margolis Company**

Bala Cynwyd

**Margolis & Company**

Bala Cynwyd, Reading

**Marucci Ortals Annett & Geisel**

Upper Darby

**Mathieson Aitken & Co**

Philadelphia

**Miller & Co**

Chambersburg, Hanover, York

**Niessen Dunlap & Pritchard**

Colmar

**J Christopher Nurney**

Doylestown

**Pannell Kerr Forster**

Media, Philadelphia

**Parente Randolph Orlando Carey & Associates**

Hazleton, Scranton, Wilkes-Barre, Williamsport

**Pashke & Twargowski**

Erie

**Peat Marwick Mitchell & Co**

Allentown, Harrisburg, Philadelphia, Pittsburgh

**Dodd K Pfeffer**

Horsham

**Price Waterhouse**

Philadelphia, Pittsburgh

**Rainer & Company PC**

Newtown Square

**Reinsel & Company**

Wyomissing

**Fred W Replogle**

Hatfield

**Rogers Huber & Associates**

Lewisburg, Muncy, Williamsport

**Rose & Associates PC**

Lansdale

**Mary Ellen Rosenello**

Philadelphia

**Robert Rossi & Co**

Eynon

## Pennsylvania

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**Rudney Rudney and Company**

Bala Cynwyd

**Rudolph Palitz & Company**

Exton, Philadelphia

**Schneider Downs & Co Inc**

New Kensington, Pittsburgh

**Seidman & Seidman**

Philadelphia

**Shea Oesterle Siana & Deegan**

Rosemont

**Simkins Kugler Fine & Company**

Montgomeryville

**Smith Bertocchi Arbaugh & Hall**

Kittanning

**Smith Elliott Kearns & Company**

Chambersburg, Waynesboro

**Snodgrass & Company PC**

Pittsburgh

**Snyder & Knox Inc**

Chambersburg

**Chris David Stenberg**

Pittsburgh

**Sullivan Booz & Co**

Quakertown

**Tait Weller & Baker**

Philadelphia

**Joseph Taricani & Company**

State College

**Terry Johnson & Co**

Pittsburgh, Philadelphia

**Touche Ross & Co**

Philadelphia, Pittsburgh

**Urish Popeck & Co**

Pittsburgh, Washington

**Carbis Walker & Associates**

Beaver Falls, Butler, Franklin, Grove City, Meadville, New Castle

**Arthur Young & Company**

Philadelphia, Pittsburgh

**Zuber Close Ross & Company**

Reading

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## PUERTO RICO

**Arthur Andersen & Co**  
San Juan

**Coopers & Lybrand**  
Hato Rey

**Deloitte Haskins & Sells**  
Ponce, San Juan

**Ernst & Whinney**  
San Juan

**Laventhol & Horwath**  
Hato Rey

**Main Hurdman**  
San Juan

**J M Monge & Asociados**  
Hato Rey

**Pannell Kerr Forster**  
San Juan

**Price Waterhouse**  
San Juan

**Touche Ross & Co**  
San Juan

**Porfirio Vazquez Rosario**  
Hato Rey

**Vila del Corral & Company**  
Rio Piedras

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## RHODE ISLAND

**Allegretti Major & Company**  
Providence

**Leslie P Brigham Incorporated**  
Providence, West Warwick

**Deloitte Haskins & Sells**  
Providence

**Ernst & Whinney**  
Providence, Woonsocket

**Fradin Gessman & Co**  
Cranston

**Gaines Vollucci & Co Ltd**  
Warwick

**Goluses & Company**  
Providence

**Harris & Gifford**  
Providence

**Mario La Prova Inc**  
North Providence

**Laventhol & Horwath**  
Providence

**Murphy & Company**  
Providence

**Peat Marwick Mitchell & Co**  
Providence

**Piccerelli Gilstein & Company**  
Providence

**Price Waterhouse**  
Providence

**Rooney Plotkin & Willey**  
Newport, Providence

**Shehan Parmelee & Company**  
Warwick

**Ward Fisher & Company**  
Providence

**Arthur Young & Company**  
Providence

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## SOUTH CAROLINA

**Arthur Andersen & Co**  
Columbia

**J M Bradham Jr & Company**  
Manning

**Chellis Mitchum & Company**  
Summerville

**Cherry Bekaert & Holland**  
Beaufort, Florence, Hilton Head Island, Myrtle Beach

**Clarkson Harden and Gantt**  
Columbia

**Coopers & Lybrand**  
Columbia

**Deloitte Haskins & Sells**  
Columbia, Greenville

**DuRant and Company**  
Columbia

**Elliott Davis & Company**  
Anderson, Greenville, Greenwood, Rock Hill

**Ernst & Whinney**  
Columbia, Greenville, Spartanburg

**Gamble Givens & Moody PA**  
Charleston, Moncks Corner, North Charleston, Summerville

**Greene Lindley & Company**  
Anderson, Belton, Greenville

**Harris McMillan Hudgins & Company**  
Greenville

**Humphries & Company**  
Charleston

**Lindsey Crisp Hughes & Co**  
Greenville

**McGladrey Hendrickson & Pullen**  
Columbia, Winnsboro

**McGuire & Co**  
Charleston

**McKnight Frampton Buskirk and Co PA**  
Charleston

**Ray L Miller PA**  
Myrtle Beach

**William F Muckenfuss & Associates**  
Charleston, Mt Pleasant

**Peat Marwick Mitchell & Co**  
Greenville

**Price Waterhouse**  
Columbia, Greenville

**Robinson Grant & Co PA**  
Beaufort, Hilton Head Island

## South Carolina

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### **Rogers Brigman Peterson & Co PA**

Allendale, Barnwell, Chester, Columbia, Greenville, Walhalla

### **Smith Kesler & Company PA**

Gaffney

### **Wilson MacEwen & Co**

Columbia, Sumter

### **Arthur Young & Company**

Charleston, Greenville

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## SOUTH DAKOTA

**Charles Bailly & Company**  
Sioux Falls

**Cahill and Daffinrud**  
Mobridge, Rapid City

**Doherty Carmody & Company**  
Sioux Falls

**Eide Helmeke & Co**  
Aberdeen, Sioux Falls

**LaFollette Jansa Brandt & Co**  
Sioux Falls

**McGladrey Hendrickson & Pullen**  
Pierre, Rapid City, Sioux Falls, Watertown

**Harlan W Peterson & Company**  
Aberdeen

**Henry Scholten & Company**  
Sioux Falls

**Williams & Company**  
Yankton

**Wohlenberg Ritzman & Co**  
Madison, Yankton



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## TENNESSEE

**Arthur Andersen & Co**  
Chattanooga, Memphis, Nashville

**Brandon Smith and Jones**  
Memphis

**Breazeale & Associates PC**  
Knoxville

**Cannon & Company**  
Memphis

**Cherry Bekaert & Holland**  
Knoxville, Nashville

**Coopers & Lybrand**  
Knoxville, Memphis

**Davis White & Associates**  
Murfreesboro

**Joseph Decosimo and Company**  
Chattanooga, Cleveland

**Deloitte Haskins & Sells**  
Chattanooga, Memphis, Nashville

**Ernst & Whinney**  
Chattanooga, Knoxville, Memphis, Nashville

**Frazer Thomas and Tate**  
Memphis

**James B Frost and Company**  
Chattanooga

**Haynes Moore VanLandingham & Finney**  
Chattanooga

**Hazlett Lewis and Bieter**  
Chattanooga

**Holland Knowles & Peterson**  
Chattanooga

**Hoover Harrison Associates PC**  
Kingsport

**Kraft Bros Esstman Patton & Harrell**  
Columbia, Nashville

**Kraft Cohen & Company**  
Nashville

**Main Hurdman**  
Chattanooga, Greeneville, Knoxville

**Marlin & Edmondson**  
Nashville

**McGladrey Hendrickson & Pullen**  
Knoxville, Memphis

**Pannell Kerr Forster**  
Memphis

**Payne Miller & Oliphant**  
Chattanooga

## Tennessee

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**Peat Marwick Mitchell & Co**  
Memphis, Nashville

**Price Waterhouse**  
Johnson City, Memphis, Nashville

**Pugh & Company PC**  
Gatlinburg, Kingsport, Knoxville

**William Puryear & Co**  
Nashville

**Seidman & Seidman**  
Memphis

**Severance and Sharp PC**  
Athens, Knoxville

**Totherow Haile & Welch**  
McMinnville, Sparta

**Touche Ross & Co**  
Memphis, Nashville

**Uiberall & Company PC**  
Memphis

**Watkins & Watkins**  
Memphis

**Whitehorn Tankersley & Co**  
Covington, Memphis

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## TEXAS

**Aaronson & Susman Inc**  
Houston

**Alexander & Rogers Inc**  
Lufkin, Nacogdoches

**Allen and Frankson**  
Bay City

**Arthur Andersen & Co**  
Austin, Dallas, Fort Worth, Houston, San Antonio

**George Angelos & Company**  
Alpine, Fort Stockton

**Arendale Young and Co**  
Houston

**Arms Jeffers & Co**  
Tyler

**Armstrong & Associates**  
Dallas

**Armstrong Backus & Baker**  
San Angelo

**Ashley and Company**  
Abilene, Taylor

**Weldon Aston & Co PC**  
Fort Worth

**Axley & Rode**  
Crockett, Livingston, Lufkin, Nacogdoches

**Bailey & Taylor**  
San Antonio

**Bailey Vaught Robertson & Company**  
Dallas

**Baird Kurtz & Dobson**  
Dallas

**Baker Baker & Baker PC**  
Dallas

**Bargman Conn & Company**  
Dallas, Fort Worth

**Barineau & Company**  
Houston

**Barrett Meyer & Co**  
San Antonio

**Bateman & Co Inc PC**  
Houston

**Baucum Hyde & Reese**  
Houston

**Beddingfield McDowell & Lytle PC**  
Houston

**Belding Salazar Taaffe & Company**  
Houston

**Mary E Beniteau Bell**

Brownwood

**S Berry PC**

Lubbock

**Bixler Carlton Pittenger & Co PC**

El Paso

**Blomstrom Knight & Co**

Houston

**Botello Gonzalez & Farias**

Laredo

**Bowie Craig & Co PC**

El Paso

**Burch Fincher & Company**

Dallas

**Burleigh McClelland Samuel & Hayes**

Beaumont

**Burton Cloud & Pitman Inc**

Houston

**Carneiro Chumney & Co**

San Antonio

**Condley and Company**

Abilene

**Conklin Hruzek & Co PC**

Houston

**Coopers & Lybrand**

Austin, Dallas, El Paso, Fort Worth, Houston, Midland

**Cornell & Company**

Amarillo

**Crofford and Company**

Amarillo

**Crowl & Ammerman**

Conroe

**Davis Clark and Company**

Dallas

**Davis Kinard & Co PC**

Abilene, Austin, Sweetwater

**Deloitte Haskins & Sells**

Dallas, Fort Worth, Houston, Irving, San Antonio

**Dillashaw Hawthorn & Co PC**

Houston

**Dohm & Wolff PC**

Dallas, Houston

**Doshier Pickens & Francis PC**

Amarillo

**Ronald J Dreyer**

Longview

## Texas

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**Eads Hunter & Company**

Dallas

**Paul J Ellenburg Corp**

El Paso

**Ernst & Whinney**

Austin, Corpus Christi, Dallas, Fort Worth, Houston, Laredo,  
San Antonio

**Ervin Prater Pickens Snodgrass & Koch**

Arlington, Irving

**Fairall & Quindt Inc PC**

El Paso, Houston

**Fields & Nemec**

Corpus Christi

**Fitts Roberts & Co Inc PC**

Houston

**Flusche Van Beveren & Kilgore**

Corpus Christi, San Antonio

**Foster Dickinson & Company**

Dallas

**Fox & Company**

Corpus Christi, Dallas, Houston, Midland,  
Odessa

**John David Franklin Inc**

Houston

**Franks Branum & Company**

Houston

**Fruithandler Nussbaum Schwartz Clark & Torres**

El Paso

**Funchess Hamby White & Beal**

Beaumont

**Roberto J Garza**

Houston

**Gaskill Pharis & Pharis PC**

Dalhart

**Charles D Gerhardt PC**

Houston

**Gerhardt & Puckett**

Amarillo

**Glass & Co**

Austin

**Goldberg Westheimer & Co**

Houston

**Gollob Morgan & Peddy**

Tyler

**Gowland Kincaid Davis & Co**

Corpus Christi

**Alexander Grant & Company**

Austin, Brownsville, Dallas, Harlingen, Houston, McAllen, San  
Antonio

## Texas

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**Juncker McMillian & Bennett**

Beaumont

**Kalman Phillips & Leon PC**

Houston

**Keeney Hembree & Company**

Dumas

**Kelley Cole & Co PC**

Lubbock

**Glenn H Kelsay**

Stephenville

**Hayden E King**

Houston

**Krischke and Company PC**

Brownwood

**Lane Gorman Trubitt & Company**

Dallas

**Lanier Locke & Ritter**

Austin, Georgetown

**George Lasky & Company**

Dallas

**Laventhol & Horwath**

Dallas, Houston

**Lawrence Blackburn Cavett & Co**

Beaumont

**Thomas Leger & Co**

Houston

**Kenneth Leventhal & Company**

Dallas, Houston

**Lewis & Portmann**

Dallas

**Long Chilton Payte & Hardin**

Brownsville, Harlingen, McAllen, Port Isabel

**MacIver Owen & Bell**

Dallas

**Main Hurdman**

Dallas, Fort Worth, Houston, Lubbock, Midland, Odessa, San Antonio, Waco

**Maiew Cohen & Co**

Houston

**Markwardt McGuire & Co**

Houston

**Martin Trachta Hunter & Company**

Dallas

**Massey & Company PC**

El Paso

**Frederick R Matthews**

New Braunfels

Texas

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**Leland S Matthews**

Houston

**Wayne R Maynard**

Richardson

**McClanahan and Holmes**

Bonham, Denison, Paris

**Howard W McElroy PC**

New Braunfels

**Margie S McQueen & Co**

Fort Worth

**McReynolds Beason & Co Inc PC**

Longview

**Melton & Melton**

Houston

**Middleton Burns & Davis APC**

Dallas

**William Justin Miller & Associates**

Dallas

**E Jordan Mills & Co PC**

Dumas

**Murski Hicks & Co**

Dallas

**Myers Crawford and Carter**

Mineral Wells

**Napier Ratcliff & Co**

El Paso

**Oppenheim Appel Dixon & Co**

Dallas, Houston

**Padgett Stratemann & Co**

San Antonio

**Pannell Kerr Forster**

Dallas, Houston

**Parrish Greenstein Moody & Harelik PC**

Marlin, Waco

**David Patrick & Co PC**

Houston

**H Pearson and Company**

Dallas

**Peat Marwick Mitchell & Co**

Amarillo, Austin, Corpus Christi, Dallas, El Paso, Fort Worth,  
Houston, Lubbock, Midland, San Antonio

**Perkins Wright & Associates PC**

Richardson

**Phillips and Bowles PC**

Houston

**Pittman O'Daniel & Co PC**

Grapevine

## Texas

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### **Price Waterhouse**

Arlington, Austin, Dallas, Dallas North, Fort Worth, Houston,  
Midland, San Antonio

### **Ray & Company PC**

Abilene

### **Charles E Reed & Associates PC**

Port Arthur

### **Riquelmy and Clesi**

Houston

### **H V Robertson & Company**

Amarillo, Dalhart

### **Ned R Rosario & Co**

Fort Worth

### **Robert S Rosow**

San Antonio

### **Raymond Rude Inc**

Dallas

### **Saffle Phillips & Sawall**

Lubbock

### **Schulse Hartwig & Co**

Houston

### **Seidman & Seidman**

Austin, Dallas, Houston

### **Sharp Bausch & Co**

Amarillo, Dallas

### **Andrew G Shebay & Co PC**

Houston

### **Shelby Rucksdashel & Jones**

Houston

### **Sheriff Sheriff McNally & Company**

Richardson

### **Harold V Simpson & Co**

Austin

### **M Michael Smith & Co**

Corpus Christi

### **Smith Howard & Gray PC**

Dallas

### **Smitherman Williams & Co PC**

Houston

### **P Eugene Southern Inc**

Houston

### **Sproles Woodard & Company**

Fort Worth, Midland, Odessa

### **Squyres Johnson Squyres & Co**

Tyler

### **Norman K Stewart**

Amarillo



**Stewart Ferguson & Robinette**  
Amarillo, Borger, Wichita Falls

**Stovall Grandey & Whatley PC**  
Fort Worth

**Tannebaum Bindler + Company PC**  
Dallas

**Tannery & Company**  
Dallas

**Tharp Thompson & Moran**  
Dallas

**Thrasher & Pinkerton**  
Houston

**Touche Ross & Co**  
Austin, Dallas, Fort Worth, Houston, San Antonio

**Tyler Willingham Tuffly & Co**  
Houston

**Voelkel Cabaniss & Company**  
Houston

**Philip Vogel & Co**  
Dallas

**Garrett Vogel Incorporated**  
Dallas

**Wallingford Flavin Fox & Co**  
Houston

**Wathen DeShong and Company**  
Beaumont

**Weaver and Tidwell**  
Dallas, Fort Worth

**Webb & Webb**  
San Angelo

**Weinberg Scauzillo & Kaufman PC**  
Dallas

**West and Company**  
Austin

**Arthur White & Company**  
Dallas

**White Petrov & McHone**  
Houston

**Wignall Chapman McGee & Co**  
Richardson

**Wolfe Roberson and Brown**  
Abilene

**Arthur Young & Company**  
Abilene, Amarillo, Austin, Dallas, Fort Worth, Houston, San Antonio

**Young Waldrep & Co PC**  
Muleshoe

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## UTAH

**Arthur Andersen & Co**  
Salt Lake City

**Coopers & Lybrand**  
Salt Lake City

**Crouch Wood and Barber PC**  
Ogden

**Davis & Bott**  
Brigham City

**Deloitte Haskins & Sells**  
Salt Lake City

**DeNiro and Thorne**  
Murray, Salt Lake City

**Donald L Egbert**  
Salt Lake City

**Ernst & Whinney**  
Salt Lake City

**Fox & Company**  
Ogden, Provo, Salt Lake City

**Hancey Jones Waters & Wright**  
Logan

**Hansen Barnett & Maxwell**  
Salt Lake City

**Haynie Larson Peterson & Gabrielson PC**  
Salt Lake City

**Long & Stanfill**  
Salt Lake City, Vernal

**Main Hurdman**  
Salt Lake City

**Martineau & Company**  
Salt Lake City

**Peat Marwick Mitchell & Co**  
Salt Lake City

**Price Waterhouse**  
Salt Lake City

**Schmitt Griffiths Anderson Smith & Co**  
Ogden, Salt Lake City

**Tanner Brunson & Co**  
Ogden, Salt Lake City

**Touche Ross & Co**  
Salt Lake City

**Wiggins & Co**  
Brigham City, Ogden, Salt Lake City

**Arthur Young & Company**  
Salt Lake City

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## VERMONT

**Briggs Keyes Company**

Burlington, Middlebury, Rutland, St Albans, Stowe

**Gallagher Flynn Crampton & Company**

Burlington

**Douglas E Hull**

Montpelier

**P F Jurgs & Company**

Burlington, Newport, Rutland

**R F Lavigne & Company**

Burlington

**Main Hurdman**

Bennington

**Roderic A Sherman & Company**

Montpelier

**Smith Batchelder & Rugg**

Burlington, Montpelier, Rutland, St Johnsbury

**Peter Lewis Tashman**

Rutland

**Urbach Kahn & Werlin PC**

Manchester Center

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## VIRGINIA

**Arthur Andersen & Co**

McLean, Richmond

**Baker and McNiff PC**

Virginia Beach

**Richard J Beason PC**

Roanoke

**Francis J Berry Inc**

Arlington

**James M Bridges Ltd PC**

Dale City, Woodbridge

**Brown Dakes Johnson and Wannall**

Arlington, Tysons Corner

**Brown Edwards & Company**

Abingdon, Bristol, Roanoke, Salem

**Bruner Kane & McCarthy Ltd**

Alexandria

**Peter N Chase PC**

Manassas

**Coopers & Lybrand**

Lynchburg, Newport News, Norfolk, Richmond

**Cotton & Company**

Alexandria

**Councilor Buchanan & Mitchell**

Leesburg

**Cox Allemong and Company**

McLean

**Dalton Pennell & Co**

Emporia, Lynchburg, Richmond

**Deloitte Haskins & Sells**

Richmond, Roanoke

**Derieux Baker Thompson & Whitt**

Fredericksburg, Manassas, Richmond

**Drunagel Johnson Rutherford & Wilkins PC**

Warrenton, Winchester

**Ernst & Whinney**

Norfolk, Richmond, Roanoke

**Frank Stefanou & Company**

McLean

**Godwin Hammond Assoc Ltd**

Virginia Beach

**Goldklang & Associates PC**

Vienna

**Goodman & Company**

Norfolk, Richmond

**Martin Dolan & Holton Ltd**

Richmond

Virginia

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**D R Maxfield and Co**  
Fairfax

**McGladrey Hendrickson & Pullen**  
Danville, Harrisonburg, Norfolk, Richmond, Winchester

**Murray Jonson White and Associates Ltd**  
Arlington

**Timothy O'Brien & Company**  
Vienna

**James Ould Inc**  
Richmond

**Pannell Kerr Forster**  
Alexandria

**Peat Marwick Mitchell & Co**  
Norfolk, Richmond, Roanoke

**Phibbs Burkholder Geisert & Huffman**  
Harrisonburg

**Price Waterhouse**  
Norfolk, Richmond

**Sabatini Holleman Everett PC**  
Chester, Richmond

**Schoenadel Marginot & Company**  
Springfield

**Sullivan + Hardison**  
Winchester

**Surles & Associates Ltd**  
Warrenton

**Charles M Terry & Company PC**  
Richmond

**Touche Ross & Co**  
Richmond

**Wasserman Strickland & Morgan PC**  
Norfolk

**Arthur Young & Company**  
Norfolk, Reston, Richmond

**Yount Hyde & Barbour PC**  
Culpeper, Leesburg, Middleburg, Winchester

**Kenneth Alois Zelubowski**  
Virginia Beach

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## WASHINGTON

**Arthur Andersen & Co**  
Bellevue, Seattle

**Marion C Argo PS**  
Tacoma

**Batty & Forsgren PS**  
Spokane

**Benson & Edwards PS**  
Freeland

**Benson & McLaughlin PS**  
Bellevue, Seattle

**Benton Benton & Co**  
Tacoma

**Boyd & Higgins PS**  
Spokane

**Boyd Olofson & Company**  
Ellensburg, Moses Lake, Seattle, Yakima

**Brink & Sadler PS**  
Tacoma

**Christensen Schafer & Husmoe PS**  
Seattle

**Christie Weyen & Co PS**  
Spokane

**Clark Nuber & Co PS**  
Bellevue

**Coopers & Lybrand**  
Seattle, Spokane

**Deloitte Haskins & Sells**  
Seattle, Spokane

**Dodd Wing & Company PS**  
Kirkland

**James Erickson & Co PS**  
Bellevue

**Ernst & Whinney**  
Bellevue, Seattle, Tacoma

**Fox & Company**  
Seattle

**Alexander Grant & Company**  
Seattle

**Greenwood Ohlund & Co**  
Seattle

**Hagen Kurth Perman & Co PS**  
Seattle

**Hascal Sjöholm & Co PS**  
Everett

**Jacobson Lawrence and Associates**  
Redmond, Seattle

## Washington

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**Knight Vale & Gregory**

Olympia, Seattle, Tacoma

**Larson Gross & Associates**

Bellingham, Lynden

**Laventhol & Horwath**

Seattle

**Laycock & Grundhauser**

Seattle

**LeMaster & Daniels**

Colfax, Moses Lake, Omak, Othello, Pullman, Quincy,  
Ritzville, Spokane, Tri-Cities

**Lyle Leffel & Otis PS**

Davenport

**Main Hurdman**

Seattle

**McFarland & Alton PS**

Spokane

**Metcalf Hodges & Co**

Bellingham, Oak Harbor

**Moss Adams**

Bellevue, Bellingham, Bremerton, Everett, Seattle, Tacoma,  
Vancouver, Yakima

**Myers Associates PC**

Seattle

**David S Nelson PS**

Tacoma

**Niemi Holland & Scott**

Kennewick, Seattle, Walla Walla

**Pannell Kerr Forster**

Seattle, Spokane, Wenatchee

**Peat Marwick Mitchell & Co**

Seattle

**Vernon F Peterson & Associates PS**

Mount Vernon, Vancouver

**Peterson Sullivan & Co**

Seattle

**Phillips Schmechel & Gocke**

Tacoma

**Preszler Larner Mertz & Co**

Aberdeen

**Price Waterhouse**

Seattle

**Schenk Loe & Smart PS**

Seattle

**Schoedel & Schoedel**

Spokane

**Seidman & Seidman**

Spokane

## Washington

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**Simonson Moore & Olson**  
Bellevue, Tacoma

**Smeltz and Lamb**  
Pullman

**H W Smith & Company PS**  
Bellevue, Poulsbo, Winslow

**Stave Gilbertson & Hallgrimson**  
Everett

**Touche Ross & Co**  
Bellevue, Seattle

**Peter Townsend and Associates PS**  
Federal Way

**Tremper & Co**  
Seattle

**Vadman Dimon & Briggs**  
Olympia

**Voidal Wartelle & Co PS**  
Bellevue

**Wintch Thorinson and Company PS**  
Everett

**Yergen and Meyer**  
Chehalis

**Arthur Young & Company**  
Seattle



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## WEST VIRGINIA

**Arnett & Foster**

Charleston, Lewisburg, Madison

**Francis J Berry Inc**

Martinsburg

**Brown Edwards & Company**

Bluefield, Princeton

**Louis J Costanzo & Associates**

Wheeling

**Cox Allemong and Company**

Charles Town, Martinsburg, Romney

**Ernst & Whinney**

Charleston

**Main Hurdman**

Charleston, Clarksburg

**McLaughlin Huber & Co**

Keyser

**Smith Elliott Kearns & Company**

Berkeley Springs

**Somerville & Company**

Huntington

**Tetrick Bartlett & Co**

Clarksburg

**Toothman Rice & Co**

Buckhannon, Clarksburg, Elkins

**Trainer Wright & Associates**

Huntington, Logan, Williamson

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## WISCONSIN

**Arthur Andersen & Co**  
Milwaukee

**Anderson Bowen & Company**  
Eau Claire, Menomonie

**Baillies Denson Erickson & Smith**  
Appleton, Lake Geneva, Madison

**W J Bauman Associates Ltd**  
Eau Claire, River Falls

**Bendt & Ditscheit**  
DeForest, Sun Prairie

**Bertelson Company**  
Eau Claire, Menomonie, New Richmond, Rice Lake

**William K Campbell and Associates**  
Prairie du Sac

**Cerbins Wyss Reffue & Pas**  
Janesville, Monroe

**Clifton Gunderson & Co**  
Green Bay, Madison, Neenah, Oshkosh, Stevens Point,  
Waupaca

**Conley McDonald Sprague & Co**  
Milwaukee

**Coopers & Lybrand**  
Milwaukee

**Deloitte Haskins & Sells**  
Milwaukee

**Ernst & Whinney**  
Milwaukee

**Fishkin Dippel & McNevin SC**  
Baraboo

**Fitzpatrick & Roberts SC**  
Madison, Richland Center

**Gnewuch Trimberger & Co**  
Green Bay, Marinette, Sturgeon Bay

**Alexander Grant & Company**  
Appleton, Fond Du Lac, Madison, Milwaukee, Sheboygan

**Hawkins Ash Baptie & Company**  
La Crosse, Manitowoc, Marshfield, Medford

**Hill Christensen & Company**  
Black River Falls, Columbus, Eau Claire, Marshfield,  
Neillsville, Sparta, Tomah

**Houghton Taplick & Co**  
Madison

**Huser & Callahan**  
Sun Prairie

**Jonet Fountain Vande Loo & Glaser**  
Green Bay

**Kerber Eck & Braeckel**  
Milwaukee

**Steven M Lubnow SC**  
Waukesha

**Madnek Cohen & Leack SC**  
Milwaukee

**McGladrey Hendrickson & Pullen**  
Ashland, Janesville, La Crosse, Superior

**McNally & Company SC**  
Beloit, Edgerton, Janesville, Milton

**Morton Nehls & Tierney SC**  
Madison, Milwaukee

**Mueller and Sebens SC**  
New Berlin

**Nankin Schnoll & Company**  
Milwaukee

**Parent Dott & Company Ltd**  
Beaver Dam

**Detlef Pavlovich**  
Milwaukee

**Peat Marwick Mitchell & Co**  
Milwaukee

**Price Waterhouse**  
Milwaukee

**Redlin & Company SC**  
Waukesha

**Schenck & Associates SC**  
Appleton, Fond du Lac, Green Bay, Oconto Falls, Sheboygan

**Schumaker Romenesko & Associates SC**  
Appleton, Kaukauna

**Shinners Hucovski and Company SC**  
Clintonville, Green Bay

**H G Siefert & Company**  
Beloit

**Simma Flottesch & Orenstein Ltd**  
New Richmond, River Falls

**Smith & Gesteland**  
Madison

**Smits Kilsdonk & Associates SC**  
Antigo, Shawano

**Milton P Stein & Company SC**  
Milwaukee

**Suby Von Haden and Associates SC**  
Madison

**Tillman & Kennedy**  
Milwaukee

**Touche Ross & Co**  
Milwaukee

## Wisconsin

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### **Virchow Krause & Company**

Beloit, Darlington, Dodgeville, Eau Claire, Elkhorn, Fort Atkinson, Janesville, Lancaster, Madison, Milwaukee, Mineral Point, Platteville, Racine, Sun Prairie, Watertown, Whitewater

### **Vrakas Blum & Co SC**

Waukesha

### **Wegner & Associates**

Madison

### **White Reinholtz & Pfefferkorn**

Madison

### **Williams Young & Associates**

Madison

### **Winter Kloman Moter & Repp SC**

Oconomowoc, Wauwatosa

### **Wipfli Ullrich & Company**

Chippewa Falls, Eagle River, Green Bay, Marshfield, Minocqua, Rhinelander, Wausau, Wisconsin Rapids

### **Arthur Young & Company**

Madison, Milwaukee

### **John A Zerbel & Company SC**

Brookfield

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## WYOMING

**E Olaf Blunsom PC**  
Torrington

**Brolley Weskamp & Company PC**  
Laramie

**Curtis W Christensen**  
Sheridan

**Cornia Howard & Company**  
Casper

**Dorr & Associates**  
Gillette

**Fox & Company**  
Casper

**Hoinig & Associates**  
Cheyenne

**Macy & Associates**  
Casper

**McGladrey Hendrickson & Pullen**  
Casper, Cheyenne, Gillette

**Karen M Moody**  
Sheridan

**Clifford H Moore and Company**  
Riverton

**Porter Muirhead & Co**  
Casper

**Robirds and Associates PC**  
Cody, Powell, Riverton

**Shamley & Associates PC**  
Casper

**Simonsen Mader Blundell & Co**  
Laramie

**Touche Ross & Co**  
Cheyenne



## Appendix

Firms that are members of the AICPA Division for CPA Firms are required to report to the Division each year certain information about the firm, which is available for public inspection. That information includes the following data:

- Number and location of offices
- Total number of partners or shareholders and non-CPAs with parallel status
- Total number of CPAs
- Total number of professional staff
- Total number of personnel
- An indication of whether pending litigation is expected to have a material effect on the firm's financial condition or its ability to serve clients

Firms that are members of the SEC practice section are required to file the following additional information, which is also available for public inspection:

- Specified information about the composition of gross fees, expressed in percentages, and specified information about the relationship of fees for management advisory services performed for SEC audit clients to audit fees for those clients, expressed in percentage ranges
- Names of firms merged or acquired during the year and the number of offices, accounting and auditing personnel, and SEC clients acquired thereby





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