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000448 9/1/2017 8/31/2020	New York State Association of School Business Official 453 New Kameer Rd Albany, NY 12205	(518) 434-2281	Michael Borges	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://www.nysasbo.org">www.nysasbo.org</a>								
000026 9/1/2017 8/31/2020	New York State Bar Association Committee on Cont. Legal Ed. One Elk Street Albany, NY 12207	(518) 487-5606	Carolyn Bell	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.nysba.org/">http://www.nysba.org/</a>								
002808 3/1/2018 2/28/2021	New York State Board Of Elections (NYSBOE) 40 North Pearl Street, Suite 5 Albany, NY 12207	(518) 486-5069	Kathleen McGrath	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.elections.ny.gov/INDEX.html">https://www.elections.ny.gov/INDEX.html</a>								
001995 10/1/2019 9/30/2022	New York State Community College Business Officers c/o Lisa Hahn, Nassau Community College One Education Drive - T - 908 Garden City, NY 11530	(516) 572-7169	Lisa Hahn	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://nysccboa.org/">https://nysccboa.org/</a>								
001017 9/1/2017 8/31/2020	New York State Dept. of Taxation and Finance W.A. Harriman State Campus Building 9, Room 360 Albany, NY 12227	(518) 530-4403	Brian Haas	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="https://tax.ny.gov">https://tax.ny.gov</a>								



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001782 2/1/2017 1/31/2020	New York State Office of the Attorney General The Capitol Albany, NY 12224	518 776-2550	Michael McDermott	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000779 9/1/2017 8/31/2020	New York State Society of Enrolled Agents 395 Ontario Street Lockport, NY 14094	(716) 438-2771	Vicki Hermann	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.nyssea.org/">http://www.nyssea.org/</a>								
002955 6/1/2019 5/31/2022	New York State Teachers' Retirement System 10 Corporate Woods Drive Albany, NY 12211	(518) 447-2839	Noreen Jones	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002473 7/1/2017 6/30/2020	New York Tax Study Group, Inc., The 245 East 40th Street, # 18J New York, NY 10016	(917) 658-1487	Carrie Feinstein	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
000493 9/1/2017 8/31/2020	New York University School of Professional Studies 11 West 42nd Street, Suite 400-D New York, NY 10036	(212)992-3603	Robert Craig	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.nyu.edu/">https://www.nyu.edu/</a>								

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000324 9/1/2017 8/31/2020	New York/CT Association of Tax Professionals, Inc. 65 Elderberry Lane Fairfield, CT 06842	(203) 368-3485	Frederick Banty	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
002409 9/1/2019 8/31/2022	NFP Insurance Services Inc. 1250 Capital of Texas Highway South Building Two, Suite 600 Austin, TX 78746	(512) 697-6971	Carrie Meier	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.nfp.com/">http://www.nfp.com/</a>								
002538 7/1/2018 6/30/2021	Niagara Frontier Chapter of CFMA 2660 William Street Cheektowaga, NY 14227	(716) 630-2400	Karen Antonelli	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://niagarafrontier.cfma.org/home">http://niagarafrontier.cfma.org/home</a>								
000686 9/1/2017 8/31/2020	Nixon Peabody LLP 799 9th Street NW, Ste 500 Washington, DC 20001	(202) 585-8144	Vanessa York	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.nixonpeabody.com/en">https://www.nixonpeabody.com/en</a>								
002836 8/1/2018 7/31/2021	Novak Francella, LLC 450 Seventh Ave, Suite 2800 New York, NY 10123	(212) 279-4262	Catherine DiGiovanna	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.novakfrancella.com/">http://www.novakfrancella.com/</a>								

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002234 12/1/2016 11/30/2019	Nowicki and Company, LLP 490 Center Road Buffalo, NY 14224	(716) 681-6367	Raymond M. Nowicki	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://nowickico.com/">http://nowickico.com/</a>								
001778 2/1/2017 1/31/2020	Nussbaum Yates Berg Klein & Wolpow, LLP 445 Broad Hollow Road, Suite 319 Melville, NY 11747	(631) 845-5252	Steven Wolpow	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.nybkw.com/">http://www.nybkw.com/</a>								
002483 8/1/2017 7/31/2020	NYC Dept. Citywide Administrative Services Citywide Training Center 1 Centre Street, 24th Floor, Room 2445 New York, NY 10007	(212) 386-6406	Rajendra Persaud	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.nyc.gov/html/dcas/html/home/home.shtml">http://www.nyc.gov/html/dcas/html/home/home.shtml</a>								
002964 2/1/2019 1/31/2020	NYSORE (New York School of Real Estate) 847 Annandale Road Staten Island, NY 10312	(646) 529-2560	Doug Vario	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002724 12/1/2016 11/30/2019	Online Continuing Education 316 California Ave, #204 Reno, NV 89509	(775) 722-6317	Scott Reimers	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:									

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002175 3/1/2019 2/28/2022	Oppenheimer Funds c/o RegEd, Inc. 2100 Gateway Centre Blvd., Suite 200 Morrisville, NC 27560	(919) 653-5256	Brandi Brown	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.oppenheimerfunds.com/">https://www.oppenheimerfunds.com/</a>								
000036 2/1/2018 1/31/2021	Owen J. Flanagan & Co. LLP 60 E. 42nd Street, Suite 2810 New York, NY 10165	(212) 682-2783	John Corcoran	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://ojflanagan.com/">http://ojflanagan.com/</a>								
002824 7/1/2018 6/30/2021	P&K CPAs, LLC 322 US Highway 46 West, Suite L100 Parsippany, NJ 07054	(973) 882-8810	John G. Patrizio	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://pk-cpas.com/">http://pk-cpas.com/</a>								
000612 9/1/2017 8/31/2020	Pace University Continuing and Professional Education 551 5th Avenue @ 45th, Room 806 New York, NY 10176	(212) 346-1164	Corey Getchell	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pace.edu/">http://www.pace.edu/</a>								
002132 6/1/2018 5/31/2021	Pacific Life Insurance Company c/o RegEd 2100 Gateway Centre Blvd., Suite 200 Morrisville, NC 27560	(919) 653-5256	Brandi Brown	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pacificlife.com/">http://www.pacificlife.com/</a>								



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002823 6/1/2018 5/31/2021	Padilla & Company, LLP 175-61 Hillside Ave, Ste 200 Jamaica, NY 11432	(718) 558-5858 103	Jose Paolo Espiritu	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.padillacpa.com/">https://www.padillacpa.com/</a>								
001716 1/1/2019 12/31/2021	Paramax Corporation 333 International Drive, Suite A Williamsville, NY 14221	(716) 626-1200 Ext. 227	Alexandra Roehl	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://paramaxcorp.com/">http://paramaxcorp.com/</a>								
002931 7/1/2018 6/30/2021	Pattison, Koskey, Howe & Bucci, CPAs, PC 465 Washington Avenue Kingston, NY 12401	(845) 331-5030	Katie Zell	Yes	Yes	Yes	Yes	Yes	Yes		
		Web address:									
002218 10/1/2018 9/30/2021	Pennsylvania Institute of Certified Public Accountants 1801 Market Street, Suite 2400 Philadelphia, PA 19103 2099	(215) 972-5431	Adam Batchelor	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.picpa.org/">https://www.picpa.org/</a>								
002280 10/1/2017 9/30/2020	Pennsylvania Society of Tax & Accounting Professional 20 Erford Road, Suite 200A Lemoyne, PA 17043	(717) 737-4439	Sherry L. DeAgostino	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pstap.org/">http://www.pstap.org/</a>								

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001533 9/1/2017 8/31/2020	Pension Solutions 1430 Broadway, Suite 1509 New York, NY 10018	(212)681-7970	Raphael Grossman	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
002365 4/1/2019 3/31/2022	PepsiCo 5600 Headquarters Drive Plano, TX 75024	(484) 752-0818	Altal Tyrewala	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	<a href="http://www.pepsico.com/">http://www.pepsico.com/</a>								
002774 9/1/2017 8/31/2020	Pereira & Azevedo, LLC 52-54 Rome Street Newark, NJ 07105	(973) 466-1663	Antonio Pereira	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.njepas.com/">http://www.njepas.com/</a>								
001583 9/1/2017 8/31/2020	Perelson Weiner, LLP One Dag Hammarskjold Plaza, 42nd Floor New York, NY 10017 2286	(212)605-3156	Lawrence Dryer	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pwcpa.com/">http://www.pwcpa.com/</a>								
002867 7/1/2019 6/30/2022	Perlson LLP 977 North Broadway North Massapequa, NY 11758	(561) 541-0022	Bernard Rappaport	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://perlsonllp.com/home">http://perlsonllp.com/home</a>								

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001239 9/1/2017 8/31/2020	Phoenix-Hecht ( A Division of UAI Technology, Inc.) 68 T.W. Alexander Drive P.O. Box 13628 Research Triangle Park, NC 27709	(919) 314-2843	Kelly Graham	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
000269 2/1/2018 1/31/2021	Piaker & Lyons, P.C. 92 Hawley Street Binghamton, NY 13901 1330	(607) 729-9373	Richard A. Lynch	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pnlcpa.com/Default.aspx">http://www.pnlcpa.com/Default.aspx</a>								
002907 9/1/2017 8/31/2020	Pinnacle Plan Designs, LLC 1985 E. River Rd, STE 111 Tucson, AZ 85718	(520) 618-1305	Robbie Petrillo	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://pinnacle-plan.com/">https://pinnacle-plan.com/</a>								
001426 2/1/2018 1/31/2021	PKF O'Connor Davies, LLP 500 Mamaroneck Ave, Suite 301 Harrison, NY 10528	(914) 341-7021	Barbara Van Bergen	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://www.odpkf.com">www.odpkf.com</a>								
000029 2/1/2018 1/31/2021	Port & Company 5730 Commons Park Drive East Syracuse, NY 13057	(315) 449-1200	Howard A. Port	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								

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002069 8/1/2017 7/31/2020	Potter & LaMarca, LLP 101 Tyrellan Avenue, Suite 400 Staten Island, NY 10309	(718) 227-8000	Fred M. La Marca	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://potterlamarca.com/">http://potterlamarca.com/</a>								
000895 9/1/2017 8/31/2020	Practising Law Institute 1177 Avenue of the Americans New York, NY 10036	(212) 590-8857	Andrew D. Ottiger	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	<a href="http://www.pli.edu/">http://www.pli.edu/</a>								
001824 8/1/2017 7/31/2020	Prager Metis CPAs LLC 14 Penn Plaza, Suite 1800 New York, NY 10122	(212) 643-0099 Ext. 128	Lori Zamora	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pragermetis.com/">http://www.pragermetis.com/</a>								
000421 9/1/2017 8/31/2020	Preferred Pensions LLC 375 Passaic Avenue, Suite 100 Fairfield, NJ 07004	(973) 882-3600	Carolyn Lloyd-Cohen	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.preferredpension.com/">http://www.preferredpension.com/</a>								
002859 3/1/2019 2/28/2022	Preservation Capital Partner LLC 370 Old Country Road, Suite C21 Garden City, NY 11530	(516) 478-4221	Maria Jannes	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.prescapllc.com/">http://www.prescapllc.com/</a>								

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002709 1/1/2017 12/31/2019	PrimeVest Group/Hongjing International Education Renmin South Road Shenzhen, China,	8613823502960	Andy Kwok	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	Website is not available.								
002818 5/1/2018 4/30/2021	Principal Life Insurance Company c/o Reg Ed, Inc. 2100 Gateway Centre Blvd, Suite 200 Morrisville, NC 27560	(919) 653-5256	Brandi Brown	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.principal.com/">https://www.principal.com/</a>								
002466 5/1/2017 4/30/2020	Prisand, Mellina, Unterlack & Co., LLP 131 Sunnyside Boulevard, Suite 106 Plainview, NY 11803	(516) 348-7805	Jayson Prisand	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pmucpa.com/">http://www.pmucpa.com/</a>								
001043 9/1/2017 8/31/2020	Professional Education Services, LP 4208 Douglas Boulevard, Suite 50 Granite Bay, CA 95746	(916)791-3675	Kathy Yates							Yes	Yes
		Web address:	<a href="http://www.mypescpe.com">www.mypescpe.com</a>								
002807 3/1/2018 2/28/2021	Professional Scholastics 1971 W. Lumsden Rd, #308 Brandon, FL 33511	(877) 661-1324 Ext. 801	Mark Brooke							Yes	Yes
		Web address:	<a href="http://www.cpecentral.pro">www.cpecentral.pro</a>								

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000898 9/1/2017 8/31/2020	Professional Service Associates 6 Peppertday Avenue Port Washington, NY 11050	(516)883-2390	Paul J. Sanchez	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://www.sanchez-psa.com/">http://www.sanchez-psa.com/</a>								
002021 2/1/2017 1/31/2020	Professionals Publishing Group 1911 North U.S. Highway 301-Suite B140 Tampa, FL 33619	(800) 545-7601	Derek Finger	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	<a href="http://www.cpecredit.com">www.cpecredit.com</a>								
000763 2/1/2018 1/31/2021	Proto & Loskey, CPA, LLC P.O. Box 434 115 Times Square Olean, NY 14760 0434	(716) 372-7184	Jeanne M. Newburg	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.pl-cpa.com/">http://www.pl-cpa.com/</a>								
002094 12/1/2017 11/30/2020	Public Company Accounting Oversight Board 3399 Peachtree Road, Suite 1400 Atlanta, GA 30326	404-601-2909	Kimberly Crawford	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://pcaobus.org/">https://pcaobus.org/</a>								
002167 12/1/2018 11/30/2021	Putnam Retail Management c/o RegEd, Inc. 2100 Gateway Centre Blvd., Suite 200 Morrisville, NC 27560	919-653-5256	Brandi Brown	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.putnam.com/">https://www.putnam.com/</a>								

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001711 1/1/2019 12/31/2021	Queensborough Community College 222-05 56 Avenue, Room L-118P Bayside, NY 11364	(718) 631-6343	Arpy Coherian	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.qcc.cuny.edu/">http://www.qcc.cuny.edu/</a>								
000492 2/1/2018 1/31/2021	R. A. Mercer & Co., P.C. 63 S. Main Street Cattaraugus, NY 14719	(716) 257-9511	Denise D. Veloski	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://ramercercpa.com/">http://ramercercpa.com/</a>								
000704 2/1/2018 1/31/2021	Raines & Fischer LLP 555 Fifth Avenue, Suite 901 New York, NY 10017	(212) 953-9200	William L. Fischer	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.rainesfischer.com/">http://www.rainesfischer.com/</a>								
002768 8/1/2017 7/31/2020	Rainhill Financial 354 Mountain View Drive, Suite 200 Colchester, VT 05446	(802) 861-8188	Kami Cunningham	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
001767 12/1/2016 11/30/2019	Raymond F. Wager, CPA, P.C. 1020 Lehigh Station Road Henrietta, NY 14467	(585) 321-5643	Raymond F. Wager	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.raymondfwagercpa.com/">http://www.raymondfwagercpa.com/</a>								

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000003 2/1/2018 1/31/2021	RBT CPAs LLP 11 Racquet Road Newburgh, NY 12552 0009	(845) 567-9000	Jennifer R. George	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.vddw.com/">http://www.vddw.com/</a>								
001111 9/1/2017 8/31/2020	Reinsurance Association of America 1445 New York Avenue, N.W. - 7th Floor Washington, DC 20005	(202)783-8322	Johnetta N Riley	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.reinsurance.org/">http://www.reinsurance.org/</a>								
002820 6/1/2018 5/31/2021	Richard J. Merck CPA PC PO Box 3537 Kingston, NY 12402	(845) 331-9667	Richard J. Merck	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.merckcpas.com/">http://www.merckcpas.com/</a>								
002790 11/1/2017 10/31/2020	Riker Danzig Scherer Hyland & Perretti LLP 500 Fifth Ave, 49th Floor New York, NY 10110	(973) 451-8566	Richelle Delavan	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.riker.com/">http://www.riker.com/</a>								
002578 3/1/2019 2/28/2022	Rivkin Radler LLP 926 RXR Plaza Uniondale, NY 11556	516 357-3226	Tracey McIntyre	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.rivkinradler.com/">http://www.rivkinradler.com/</a>								



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002880 11/1/2016 10/31/2019	Robert Half International, Inc. 2884 Sand Hill Road, Suite 200 Menlo Park, CA 94025	(650) 234-6022	Bianca De Rose	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.roberthalf.com/">https://www.roberthalf.com/</a>								
001741 7/1/2019 6/30/2022	Roberts and Holland LLP 1675 Broadway, 17th Floor New York, NY 10019 5844	(212) 903-8739	Quincy Cotton	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.robertsandholland.com/">http://www.robertsandholland.com/</a>								
001314 9/1/2017 8/31/2020	Rochester Area Community Foundation 500 East Avenue Rochester, NY 14607 1912	(585)341-4331	Kayleigh Shamp	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.racf.org/">https://www.racf.org/</a>								
002947 4/1/2019 3/31/2022	Rochester Regional Chapter - HFMA c/o Jonathan Miller 171 Sully's Trail Pittsford, NY 14534	(585) 249-2830	Johnathan Miller	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000175 9/1/2017 8/31/2020	Rockland Community College 145 College Road Suffern, NY 10901	845 574-4465	Thomas Della Torre	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.sunyrockland.edu/">http://www.sunyrockland.edu/</a>								

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000042 2/1/2018 1/31/2021	Rogoff & Company, P.C. 355 Lexington Avenue, 6th Floor New York, NY 10017 6603	(212) 557-5666 Ext. 122	Christopher Falco	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.rogoff.com/">https://www.rogoff.com/</a>								
002095 12/1/2017 11/30/2020	Rosenblum, Mishkin & Company, LLP 777 Old Country Road, Suite 204 Plainview, NY 11803	(516) 938-3700 201	David M. Rosenblum	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://rosenblummishkin.com/">http://rosenblummishkin.com/</a>								
001468 9/1/2017 8/31/2020	Roth & Company LLP 1428 36th Street, Suite 200 Brooklyn, NY 11218	(718) 236-1600	Heshy Katz	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	<a href="http://www.rothcocpa.com">www.rothcocpa.com</a>								
002334 4/1/2019 3/31/2022	RPG Consultants 181 So. Franklin Ave, Suite 202 Valley Stream, NY 11581	(212) 947-4800 Ext. 211	Alvin H. Rapp	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.rpgconsultants.com/">https://www.rpgconsultants.com/</a>								
002929 7/1/2018 6/30/2021	Ruchelman P.L.L.C. 150 East 58th Street, 22nd Floor New York, NY 10155	(212) 755-3333	Jennifer Lapper	Yes	Yes	Yes	Yes	Yes			
		Web address:									

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002065 8/1/2017 7/31/2020	Ruskin Moscou Faltischek, P.C. 1425 RXR Plaza, East Tower, 15th Floor Uniondale, NY 11556 1425	(516) 663-6660	Ann Marie Luckman	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.mfpc.com/">http://www.mfpc.com/</a>								
002485 8/1/2017 7/31/2020	S G Communications, LLC 6 Sutherland Drive Monroe, NY 10950	(845) 782-2419	Jack E. Appleman	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://successfulbusinesswriting.com/">http://successfulbusinesswriting.com/</a>								
002732 1/1/2017 12/31/2019	Saiber LLC 18 Columbia Turnpike, Suite 200 Florham Park, NJ 07932	(973) 845-7713	Joanne Murphy	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.saiber.com/">http://www.saiber.com/</a>								
002281 10/1/2017 9/30/2020	Sales Tax Defense, LLC 673 Deer Park Avenue Dix Hills, NY 11746	(631)491-1500 Ext. 12	Amanda Rajotte	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.salestaxdefense.com/">http://www.salestaxdefense.com/</a>								
001562 9/1/2017 8/31/2020	Sales Tax Professionals, The 13 South St, Suite 215 Geneseo, NY 14454	(585)507-6993	Scott J. Sliker	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://thesalestaxprofessionals.com/">http://thesalestaxprofessionals.com/</a>								

License # Effective / Expires	Organization Name and Address	Telephone	Contact	Accounting	Audit	Taxation	Advisory Services	Special Areas of Industry	All Subj.	Self Study	Ethics
001016 2/1/2018 1/31/2021	Sandler, Rosengarten, Denis & Berger LLP 60 Cuttermill Road Great Neck, NY 11021	(516)773-4000	David Berger	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.srdbcpa.com/">http://www.srdbcpa.com/</a>								
002914 1/1/2018 12/31/2020	Scarinci Hollenbeck, LLC 1100 Valley Brook Ave Lyndhurst, NJ 07071	(201) 896-4100	Frank L Brunetti	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://scarincihollenbeck.com/">https://scarincihollenbeck.com/</a>								
000024 9/1/2017 8/31/2020	Schain Leifer Guralnick, CPA's 10 East 40th Street, Suite 2710 New York, NY 10016 0348	(212) 679-0380	Richard S. Guralnick	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.slgcpa.com/">http://www.slgcpa.com/</a>								
002870 8/1/2019 7/31/2022	Schall & Ashenfarb CPAs, LLC 307 Fifth Avenue, 15th Floor New York, NY 10016	(212) 268-2800 Ext. 105	David Ashenfarb	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.schallandashenfarb.com/">http://www.schallandashenfarb.com/</a>								
002358 1/1/2019 12/31/2021	School District Internal Auditors Alliance (SDIAA) 42 Rosalyn Court Fredonia, NY 14063	(716) 672-5473	James M. Merrins, Ed.D	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.superintendentofschools.com/">http://www.superintendentofschools.com/</a>								

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002128 6/1/2018 5/31/2021	Schreiber & Calvo, CPAs, P.C. 377 Oak Street, Suite 415 Garden City, NY 11530	(516) 484-8700	Paul S. Schreiber	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.schreiberandcalvo.com/">http://www.schreiberandcalvo.com/</a>								
002878 11/1/2016 10/31/2019	Schulman, Lobel, Zand, Katzen, Williams & Blackman, LLP 1001 Ave of the Americas, 2nd Floor New York, NY 10018	(212) 868-5781	Michael Williams	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.schulmanlobel.com">www.schulmanlobel.com</a>								
000581 2/1/2018 1/31/2021	Schultheis & Panettieri LLP 210 Marcus Boulevard Hauppauge, NY 11788 3740	(631) 273-4778	Carol Westfall	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://www.snpcpa.com">www.snpcpa.com</a>								
002902 8/1/2017 7/31/2020	Schwartz & Company, LLP 2580 Sunrise Highway Bellmore, NY 11710	(516) 409-5000	Maria Sanjurjo	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
002918 2/1/2018 1/31/2021	Schwartz, Fang & Keating, P.C. 60 Crossways Park Drive West Woodbury, NY 11797	(516) 488-0100	Neil Fang	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://inheritlawyers.com/">http://inheritlawyers.com/</a>								

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000111 2/1/2018 1/31/2021	Sciarabba Walker and Co., LLP 410 East Upland Road Ithaca, NY 14850	(607) 272-5550	Linda Bruckner	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://swcllp.com/">http://swcllp.com/</a>								
002884 1/1/2017 12/31/2019	Scott H. Novak, Attorney At Law, LLC 425 Eagle Rock Avenue, Suite 200 Roseland, NJ 07068 1717	(973) 228-9900 215	Scott Novak	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.taxlawsolution.com/">http://www.taxlawsolution.com/</a>								
002714 11/1/2016 10/31/2019	Security Mutual Life Insurance Company of New York 100 Court Street Binghamton, NY 13902	(607) 338-7535	Alex Yezzi	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.smlny.com/">https://www.smlny.com/</a>								
000009 2/1/2018 1/31/2021	Seligson & Giannattasio LLP 723 North Broadway White Plains, NY 10603	(914)428-5560	Terence Harper	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	<a href="http://www.sgcpallp.com/">http://www.sgcpallp.com/</a>								
002786 10/1/2017 9/30/2020	Sequoia CPE 600 B Street, Suite 300 San Diego, CA 92101	(800) 572-9675	Michael Erbland	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	<a href="http://www.sequoiacpe.com">www.sequoiacpe.com</a>								

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002728 12/1/2016 11/30/2019	Shearman & Sterling LLP 599 Lexington Ave New York, NY 10022	(212) 848-5083	Erin Tasnady	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.shearman.com/en/">http://www.shearman.com/en/</a>								
000740 2/1/2018 1/31/2021	Sheehan & Company, CPAs, P.C. 165 Orinoco Drive Brightwaters, NY 11718	(631) 665-7040 310	Kevin G. Schmutz	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="https://www.sheehancpa.com/">https://www.sheehancpa.com/</a>								
000115 2/1/2018 1/31/2021	Shine & Company, LLP 9 East 40th Street, 6th Floor New York, NY 10016	(212) 679-2120 314	Stephen J. Macaluso	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.shinecpa.com/">http://www.shinecpa.com/</a>								
000331 2/1/2018 1/31/2021	Sickler, Torchia, Allen & Churchill, CPAs, P.C. 4071 Route 9, Stop 1 Hudson, NY 12534	(518) 828-4616	Victor V. Churchill	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.stac-cpa.com/">http://www.stac-cpa.com/</a>								
000147 9/1/2017 8/31/2020	Siena College - Academic Programs 515 Loudon Road Loudonville, NY 12211 1462	(518) 783-2307	Dr. Margaret Madden	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.siena.edu/">https://www.siena.edu/</a>								

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002149 9/1/2018 8/31/2021	Simon Graduate School of Business University of Rochester Carol Simon Hall, Box 270100 Rochester, NY 14627	(585) 275-3827	Ronald Goettler	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.simon.rochester.edu">www.simon.rochester.edu</a>								
001670 2/1/2018 1/31/2021	Sklar, Heyman, Hirsfield & Kantor LLP 500 Bedford Avenue Bellmore, NY 11710	(516) 826-4300	Craig Gordon	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.sklarheyman.com/">http://www.sklarheyman.com/</a>								
000623 2/1/2018 1/31/2021	Slocum, DeAngelus & Associates, P.C. 974 Albany Shaker Road Latham, NY 12110	(518) 783-6000	Victoria Vetsch	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	<a href="http://www.slocumdeangelus.com">www.slocumdeangelus.com</a>								
000455 9/1/2017 8/31/2020	Society of Insurance Financial Management 61 Mountain Avenue Caldwell, NJ 07006	(973) 303-6297	Diane Mensinger	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://sifm.org/">http://sifm.org/</a>								
001906 8/1/2018 7/31/2021	SS&C Technologies, Inc. 4 Times Square, 6th Floor New York, NY 10036	(212) 367-4715	Karen Sala	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	<a href="http://www.ssctech.com/">http://www.ssctech.com/</a>								



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001198 9/1/2017 8/31/2020	St. Bonaventure University School of Business St. Bonaventure, NY 14778	(716) 375-2145	Mary Coombs	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.sbu.edu/">http://www.sbu.edu/</a>								
002904 9/1/2017 8/31/2020	Strategic Advisors, LLC 250 West 57th Street, Suite 1614 New York, NY 10107	(212) 489-0100	Lawrence May	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.swmgrp.com/">http://www.swmgrp.com/</a>								
001163 9/1/2017 8/31/2020	Strategies For Wealth 800 Westchester Avenue, Suite N409 Rye Brook, NY 10573	914-288-8841	Lisa Arpa	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://strategiesforwealth.com/">http://strategiesforwealth.com/</a>								
002922 4/1/2018 3/31/2021	Suffolk Academy of Law 560 Wheeler Road Hauppauge, NY 11788	(631) 234-5511 229	Cynthia Doerler	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.scba.org">www.scba.org</a>								
002876 11/1/2016 10/31/2019	Suffolk County Board of Ethics-Suffolk Cty Gov't 335 Yaphank Avenue Yaphank, NY 11980	(631) 854-0022	Samantha Segal	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.suffolkcountyny.gov/">http://www.suffolkcountyny.gov/</a>								

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002943 1/1/2019 12/31/2021	Suffolk County Comptroller Office H. Lee Dennison Executive Office Bldg 100 Veterans Mem. Hwy, 9th Floor Hauppauge, NY 11788	(631) 853-4456	Nerina Spertl	Yes	Yes	Yes	Yes	Yes			
		Web address:									
001414 9/1/2017 8/31/2020	SUNY at Buffalo Center for Executive Development 108 Jacobs Management Center Buffalo, NY 14260 4000	(716)645-3200	Courtney J. Walsh	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.buffalo.edu/">http://www.buffalo.edu/</a>								
002067 8/1/2017 7/31/2020	SUNY College at Old Westbury P.O. Box 210 Old Westbury, NY 11568	(516) 876-3135	Anthony Barbera	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.oldwestbury.edu/">https://www.oldwestbury.edu/</a>								
000618 9/1/2017 8/31/2020	Surgent McCoy CPE, LLC 237 Lancaster Avenue Devon, PA 19333	(610)994-9606	Janet Benjamin	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	<a href="http://www.surgentcpe.com">www.surgentcpe.com</a>								
001883 5/1/2018 4/30/2021	Szymkowiak & Associates CPAs, P.C. 6325 Main Street, Suite 100 Williamsville, NY 14221	(716) 626-2626	Laurie M. Dohn	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://www.szycpa.com">www.szycpa.com</a>								

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002928 6/1/2018 5/31/2021	TAPA Institute 89-40 208th Street Queens Village, NY 11427	(646) 739-6603	Sabine Charles	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.tapainstitute.com/">https://www.tapainstitute.com/</a>								
002957 8/1/2019 7/31/2022	Tarlow & Co. CPAs 7 Penn Plaza, Suite 210 New York, NY 10001	(212) 697-8540 297	Monica Cortez	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000122 9/1/2017 8/31/2020	Tax & Accounting Institute School of Professional Accountancy LIU/C.W. Post Campus 720 Northern Blvd. Brookville, NY 11548 1300	516-299-4193	Dr. Rebecca Rosner	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.liu.edu/">http://www.liu.edu/</a>								
001920 10/1/2018 9/30/2021	Tax Executives Institute - NY Chapter 6 York Place Williston Park, NY 11596	(516) 248-8784	Joseph Gadaleta	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://tei.org/chapters/Pages/default.aspx">http://tei.org/chapters/Pages/default.aspx</a>								
002781 10/1/2017 9/30/2020	Tax Executives Institute, Inc - NJ Chapter c/o Metromedia - Paul Cevoli 810 7th Ave, 29th Floor New York, NY 10019	(212) 606-4386	Paul Cevoli	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://tei.org/chapters/Pages/default.aspx">http://tei.org/chapters/Pages/default.aspx</a>								

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001833 9/1/2017 8/31/2020	Tax Executives Institute, Upstate NY Home Properties Inc. 300 Clinton Square Rochester, NY 14604	(585) 262-9303	Kim Pepe	Yes	Yes	Yes	Yes	Yes				
		Web address:	<a href="http://tei.org/chapters/Pages/default.aspx">http://tei.org/chapters/Pages/default.aspx</a>									
000415 9/1/2017 8/31/2020	Tax School, The 37444 Sycamore Street, STE 21 Newark, CA 94560	(800) 327-1040	John Bronson	Yes	Yes	Yes	Yes	Yes		Yes		
		Web address:	<a href="https://www.thetaxschool.com/">https://www.thetaxschool.com/</a>									
001815 7/1/2017 6/30/2020	Tax Talk Today 4410 Connecticut Ave, NW, #170 Washington, DC 20008	(703) 932-5143	Lisa Nelson	Yes	Yes	Yes	Yes	Yes		Yes		
		Web address:	<a href="http://www.taxtalktoday.com">www.taxtalktoday.com</a>									
000149 2/1/2018 1/31/2021	Teal, Becker and Chiamonte, CPAs, P.C. 7 Washington Square Albany, NY 12205	(518) 456-6663	Paula Pierce	Yes	Yes	Yes	Yes	Yes			Yes	
		Web address:	<a href="http://www.tbccpa.com">www.tbccpa.com</a>									
002900 8/1/2017 7/31/2020	Thaney & Associates CPAs PC 2024 West Henrietta Road, Bldg 4B Rochester, NY 14623	(585) 427-2410 Ext. 110	Ed Thaney	Yes	Yes	Yes	Yes	Yes			Yes	
		Web address:	<a href="http://www.thaneycpa.com">www.thaneycpa.com</a>									

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002969 5/1/2019 3/31/2020	The Archer Financial Group 400 Broad Hollow Road, Suite 302 Melville, NY 11747	(631) 416-5400	Ronald Roth	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002789 10/1/2017 9/30/2020	The Borek Group, LLC 10211 Wincopin Circle, Suite 600 Columbia, MD 21044	(410) 988-3820	Charles Borek	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="http://www.borekgroup.com/cpe/">www.borekgroup.com/cpe/</a>								
002719 12/1/2016 11/30/2019	The Business Council of New York State, Inc 111 Washington Ave, Suite 400 Albany, NY 12210	(518) 465-7511 Ext. 205	Ken Pokalsky	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002787 10/1/2017 9/30/2020	The Career Center 185 Madison Ave, 11th Floor New York, NY 10016	(212) 684-5151	Jacques Rebibo	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.careercenters.com/">http://www.careercenters.com/</a>								
002883 12/1/2019 11/30/2022	The CPA Club of Bergen County, LLC 22 Willowbrook Drive North Caldwell, NJ 07006	(201) 704-9227	Helen Galt	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								

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002881 11/1/2016 10/31/2019	The Demetri Law Firm, PLLC 600 Old Country Road, Suite 410 Garden City, NY 11530	(516) 493-9300	Adam Demetri	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://estatelawcounsel.com/">http://estatelawcounsel.com/</a>								
002917 1/1/2018 12/31/2020	The Estate Planning Council of Nassau County, Inc. P.O. Box 338 Massapequa, NY 11762 0338	(631) 434-9500	James P O'Connor	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.epcnassau.org/">http://www.epcnassau.org/</a>								
002398 8/1/2019 7/31/2022	The Institute of Internal Auditors Long Island Ch, Inc. C/O Lauren Agunzo, Nawrocki Smith LLP 290 Broad Hollow Road, Suite 115E Melville, NY 11747	(631) 756-9000 229	Lauren Agunzo	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://na.theiia.org/Pages/IIAHome.aspx">https://na.theiia.org/Pages/IIAHome.aspx</a>								
002785 12/1/2016 11/30/2019	The Institute of Internal Auditors Western New York Ch 239 Van Rensselaer Street Buffalo, NY 14210	(716) 207-0591	Michael Hennessy	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.theiia.org/">https://www.theiia.org/</a>								
002801 2/1/2018 1/31/2021	Tobin & Collins, C.P.A., P.A. 75 Essex Street, Suite 200 Hackensack, NJ 07601	(201) 487-7744	Kevin J Collins	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.tccpa.net/">http://www.tccpa.net/</a>								

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000014 2/1/2018 1/31/2021	Todres & Company, LLP 400 Post Avenue, Ste 205 Westbury, NY 11590 9999	(516) 997-3232	Michael Todres	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.todres.com/">http://www.todres.com/</a>								
002875 11/1/2016 10/31/2019	Towner Taxes 2865 Manitou Road Rochester, NY 14624	585 617-3435	Michelle Staebell	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://townertaxes.com/">http://townertaxes.com/</a>								
000044 2/1/2018 1/31/2021	Trachtenberg & Pauker, LLP 100 Crossways Park Drive West, Suite 110 Woodbury, NY 11797 2012	(516) 496-7100	Michael S. Cowles	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.trachtenbergandpauker.com/">http://www.trachtenbergandpauker.com/</a>								
002427 12/1/2016 11/30/2019	Treasury Partners 505 Fifth Avenue-14th Floor New York, NY 10017	(917) 286-2777	Richard Saperstein	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.treasurypartners.com/overview">http://www.treasurypartners.com/overview</a>								
001174 3/1/2018 2/28/2021	Tronconi Segarra & Associates, LLP 8321 Main Street Williamsville, NY 14221	(716) 633-1373	James S. Segarra	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="https://www.tsacpa.com/">https://www.tsacpa.com/</a>								

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001874 4/1/2018 3/31/2021	UBS Financial Services 1285 Avenue of Americas, 16th Floor New York, NY 10019	(212) 713-8818	Ada Saper	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.ubs.com/us/en.html">https://www.ubs.com/us/en.html</a>								
002777 9/1/2017 8/31/2020	UBS Financial Services 58 South Service Road Melville, NY 11747	(631) 454-3200	Bennett H. Berman	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.ubs.com/us/en.html">https://www.ubs.com/us/en.html</a>								
000328 2/1/2018 1/31/2021	UHY LLP 4 Tower Place, 7th Floor Executive Park Albany, NY 12203	(518) 694-5834	Yelena Gaft	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.uhy-us.com">www.uhy-us.com</a>								
002028 4/1/2017 3/31/2020	UltimateCPE, Inc. 3207 Wicklow Lane Clover, SC 29710	(866) 760-5400	Anna Bourne	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	<a href="https://www.ultimatecpe.com/">https://www.ultimatecpe.com/</a>								
000225 9/1/2017 8/31/2020	United Jewish Appeal - Federation of Jewish Philanthropies of New York 130 East 59th Street, Room 732 New York, NY 10022	(212) 836-1305	Stanley Baumblatt	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	Ethics added 8/28/2017. <a href="https://www.ujafedny.org/">https://www.ujafedny.org/</a>								



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001937 2/1/2019 1/31/2022	United Jewish Federation of Northeastern New York The Golub Center 184 Washington Avenue Ext. Albany, NY 12203	(518) 783-7800 Ext. 230	Deborah Goldstein	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.jewishfedny.org/">https://www.jewishfedny.org/</a>								
002843 10/1/2018 9/30/2021	Untracht Early LLC 325 Columbia Turnpike, Suite 202 Florham Park, NJ 07932	(973) 805-7102	Thomas Edgar	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.untracht.com/">https://www.untracht.com/</a>								
002760 7/1/2017 6/30/2020	USA Branch, International Fiscal Association, Inc. 2604 Elmwood Avenue, #347 Rochester, NY 14618	(866) 298-9464	Larissa Johnston	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.ifausa.org/">http://www.ifausa.org/</a>								
002966 3/1/2019 2/29/2020	Utica College 1600 Burnstone Road Utica, NY 13502	(315) 792-3004	Joni L. Pulliam	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000077 3/1/2018 2/28/2021	Valles Vendiola, LLP 246 City Island Avenue Bronx, NY 10464	(718) 275-1422	Gilberto Vendiola	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.vallesvendiola.com/">http://www.vallesvendiola.com/</a>								

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002778 10/1/2017 9/30/2020	Viventium Software, Inc. 768 Bedford Ave Brooklyn, NY 11205	(718) 522-2000	Yonina Shineweather	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.viventium.com/">https://www.viventium.com/</a>								
002837 8/1/2018 7/31/2021	Wagner, Ferber, Fine & Ackerman, PLLC 66 South Tyson Avenue Floral Park, NY 11001	(516) 328-3800 14	Joseph Davi	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://wffacpa.com/">http://wffacpa.com/</a>								
002469 6/1/2017 5/31/2020	Wall Street Tax Educational Corp. C/O CohnReznick, LLP 4 Becker Farm Road Roseland, NJ 07068	862 245-5023	Glenn Herman	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.cohnreznick.com/">https://www.cohnreznick.com/</a>								
002949 4/1/2019 3/31/2022	Weaver and Tidwell, LLP 2821 West 7th Street, Suite 700 Fort Worth, TX 76107	(817) 882-7389	Shonda Tucker	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002885 2/1/2017 1/31/2020	WebCPE, Inc. 1209 North Creek Drive Edmond, OK 73034	(405) 210-4802	Kartik C Saha							Yes	Yes
		Web address:	<a href="http://www.webcpe.net">www.webcpe.net</a>								

License # Effective / Expires	Organization Name and Address	Telephone	Contact	Accounting	Audit	Taxation	Advisory Services	Special Areas of Industry	All Subj.	Self Study	Ethics
002916 1/1/2018 12/31/2020	Wechsler Associates, Inc. 1290 Avenue of the Americas, #3410 New York, NY 10104	(212) 583-0800	Jared L Becker	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://wassociatesny.com/">http://wassociatesny.com/</a>								
002879 11/1/2016 10/31/2019	Weil, Gotshal and Manges, LLP 767 Fifth Avenue New York, NY 10153	(212) 310-6731	Martha Baker	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.weil.com/">http://www.weil.com/</a>								
000035 2/1/2018 1/31/2021	Weinstein & Wohlfack CPAs, P.C. 1400 Old Country Road, Suite 102 Westbury, NY 11590	(516) 873-7878	Walter Wohlfack	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://w-wcpas.net">http://w-wcpas.net</a>								
000570 2/1/2018 1/31/2021	West & Company CPAs PC 97 North Main Street P.O. Box 1219 Gloversville, NY 12078 0354	(518) 725-7127	Trisha Rogers-Byrns	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://westcpapc.com/">http://westcpapc.com/</a>								
000124 9/1/2017 8/31/2020	Westchester Rockland Chapter National Conference of CPA Practitioners 627 Route 304 New City, NY 10956	(845)634-4674	Mark A. Stewart, Jr.	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	<a href="https://go.nccpap.org">https://go.nccpap.org</a>								

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001353 9/1/2017 8/31/2020	Western CPE 243 Pegasus Drive Bozeman, MT 59718	(406) 556-0115	Stephanie Spencer							Yes	Yes
		Web address:	www.westerncpe.com								
000292 3/1/2018 2/28/2021	Whittemore, Dowen & Ricciardelli, LLP 333 Aviation Road, Building B Queensbury, NY 12804	(518) 792-0918	Kathleen A. Jones	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.wdrepa.com/								
000519 2/1/2018 1/31/2021	Wilkin & Guttenplan, P.C. 1200 Tices Lane East Brunswick, NJ 08816	(732) 846-3000	Kaitlin Hodnicki	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.wgcpas.com/								
002078 10/1/2017 9/30/2020	William Greene & Co, LLP 55 Katonah Avenue Katonah, NY 10536	(914) 232-8461	Bruce Schachter	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.wgreeneco.com/index.shtml								
002967 4/1/2019 3/31/2020	Wilson Elser Moskowitz Edelman & Dicker, LLP 1133 Westchester Avenue White Plains, NY 10604	(914) 323-7000	Peter J Larkin								Yes
		Web address:									

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002939 12/1/2018 11/30/2021	Winston & Strawn LLP 35 West Wacker Drive Chicago, IL 60601	(312) 558-3718	Lewis Marin	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000410 9/1/2017 8/31/2020	Witman, Stadtmauer, P.A. 26 Columbia Turnpike, Suite 100 Florham Park, NJ 07932	(973) 822-0220	Leonard J. Witman, Esq.	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.wsmesq.com/">http://www.wsmesq.com/</a>								
001860 1/1/2018 12/31/2020	Wojeski & Co., CPA's, P.C. 75 Troy Road East Greenbush, NY 12061	(518) 477-1102	Frank Ferrucci	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.wojeskico.com/">http://www.wojeskico.com/</a>								
002825 7/1/2018 6/30/2021	Wolf Law Group, P.C., The 114 Old Country Road, Suite 116 Mineola, NY 11501	(516) 877-9653	Gerald Wolf	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.ebwolf.com/">http://www.ebwolf.com/</a>								
000085 9/1/2017 8/31/2020	Wolters Kluwer, CCH CPE Link 2700 Lake Cook Road Riverwoods, IL 60015	(773) 866-3491	Belinda Vialdores	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	<a href="http://www.cchgroup.com">www.cchgroup.com</a>								

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000223 9/1/2017 8/31/2020	Woods Oviatt Gilman LLP 2 State Street, 700 Crossroads Building Rochester, NY 14614	(585)987-2822	Kelly Beauchamp	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.woodsoviattgilman.com/">https://www.woodsoviattgilman.com/</a>								
002856 3/1/2019 2/28/2022	Worldwide Employee Benefits Network-NYC Chapter c/o Gibney, Anthony & Flaherty, LLP 665 Fifth Avenue New York, NY 10022	(212) 705-9859	Kenneth N Sacks	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.webnetwork.org/chapters">https://www.webnetwork.org/chapters</a>								
001841 10/1/2017 9/30/2020	Xerox Corporation 201 Merritt 7 Norwalk, CT 06851	(203) 849-2607	Tamara Milwee	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="https://www.xerox.com/index/enin.html">https://www.xerox.com/index/enin.html</a>								
002848 12/1/2018 11/30/2021	Your Part-Time Controller, LLC 1500 Walnut Street, Suite 1200 Philadelphia, PA 19102	(215) 670-2010	Kerri Padgett	Yes	Yes	Yes	Yes	Yes			
		Web address:	<a href="http://www.yptc.com/">http://www.yptc.com/</a>								