
Registered Public Accounting Firms

With the Public Company Accounting Oversight Board

As of Tuesday, May 3, 2011

The Public Company Accounting Oversight Board has approved the registration applications of the accounting firms listed below. There are currently 2415 registered firms.

* * *

Registrant

Aaron Stein
Aarons Grant & Habif, LLC
ABBM Group, Ltd LLP
Abdo, Eick & Meyers, LLP
ABELOVICH, POLANO & ASOCIADOS S.R.L
Abrams and Company, P.C
Abrams, Foster, Nole & Williams, P.A.
ACAL CONSULTORIA E AUDITORIA S/S
ACAL GROUP

Accell Audit & Compliance, P.A.
Accell TAC, P.A.
Accountantskantoor Foederer B.V.
Accounting & Consulting Group, LLP
Accru Felsers Pty Ltd
Accuity LLP
ACE Auditeurs et Conseil d'Entreprise
Ackerman, Matthew, Fiber & Wainberg
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP
ACT FINANCIAL SERVICES GROUP LLC
Adamson, Hood & Company
ADELMAN & COMPANY, PC

Adler, Hasenclever & Asociados Sociedad de
Responsabilidad Limitada

Headquarters Office Location

Woodmere, New York
Atlanta, Georgia
Houston, Texas
Edina, Minnesota
BUENOS AIRES, Argentina
Melville, New York
Baltimore, Maryland
RIO DE JANEIRO, Brazil
VANCOUVER, BRITISH
COLUMBIA, Canada
Tampa, Florida
Tampa, Florida
Eindhoven, Netherlands
Albuquerque, New Mexico
Sydney, Australia
Honolulu, Hawaii
Paris, France
Los Angeles, California
Iselin, New Jersey
REDDING, Connecticut
Houston, Texas
HUNTINGDON VALLEY,
Pennsylvania
CABA, Argentina

Registrant

AGBIMSON & CO CPA PC

AgeeFisherBarrett, LLC
AGN ABATAS Auditores Consultores Limitada
AGN China Regal CPAs Co., Ltd.
Ahearn Jasco + Company, P.A.
Ahmed Mansour & Associates
AJ Robbins, PC
AJBRACKINS CPA PA
AJSH & Co.
akasam & associates
Akin, Doherty, Klein & Feuge, P.C.
AKINTOLA WILLIAMS DELOITTE
Akis Bagimsiz Denetim ve Serbest Muhasebeci Mali
Musavirlik AS
AKT LLP
Alan Cole, Chartered Accountant
ALAN K. GEER, P.A., CPAS
ALAN R. SWIFT, CPA, P.A.

Alaska Antwerpen-Waasland bvba
Alba Romeo & Co.
ALBERT THOMAS
Albert Wong & Co.
ALBERT WONG & CO. LLP
Albrecht, Viggiano, Zureck & Co., P.C.
Alexander Thompson Arnold PLLC
Alfin, Fagin, Falce & Company, LLC
A-lign CPAs LLC
Alinga Consulting and Audit, LLC
Allen, Gibbs & Houlik, L.C.
Allen, Haight & Monaghan LLP
Alliott, Shanghai J&J Certified Public Accountants Firm
LLP
ALONSO, CALLIRGOS, MEJIA & ASOCIADOS S.C.
Alperin, Nebbia & Associates, CPA, PA
Alpern Rosenthal
Amilcar Torres Rivera, CPA

Anastasi & Moore, PLLC

Headquarters Office Location

ROCKVILLE CENTRE, New York

Atlanta, Georgia
Santiago, Chile
Fengtai District, China
Pompano Beach, Florida
Tunis, Tunisia
Denver, Colorado
VERO BEACH, Florida
Delhi, India
Hyderabad, India
San Antonio, Texas
LAGOS, Nigeria
Istanbul, Turkey

Salem, Oregon
Nassau, Bahamas
TAMPA, Florida
PALM BEACH GARDENS,
Florida
Hamme, Belgium
Makati City, Philippines
NEW YORK, New York
Hong Kong, Hong Kong
NEW YORK, New York
Hauppauge, New York
Union City, Tennessee
Farmington, Connecticut
Tampa, Florida
Moscow, Russian Federation
Wichita, Kansas
Irvine, California
Shanghai, China

LIMA, Peru
Fairfield, New Jersey
Pittsburgh, Pennsylvania
Puerto Nuevo, San Juan , Puerto
Rico
Spokane, Washington

Registrant

Anchin Block & Anchin LLP
Anders Minkler & Diehl LLP
Anderson Anderson & Brown LLP
Anderson Li & Ho Certified Public Accountants
ANDERSON TACKMAN & COMPANY PLC
Andrew J Higginbotham, CPA
Andrew Ma DFK (CPA) Limited
Andrews Hooper Pavlik PLC
ANKIT CONSULTING SERVICES INC

Anne Brady McQuillans DFK, Chartered Accountants &
Registered Auditors
Anne C Hill, CPA
Anthony Kam & Associates Limited
Anton & Chia, LLP
Anton Collins Mitchell LLP
Anwar & Rekan
Aoba CPA Limited
Aparjeet Singh Chhabra
APEX CPA LIMITED
APH CPAs, PLLC
APLITEC
Appelrouth, Farah & Co., P.A.
Aquino, De Cordova, Alfaro & Co., LLP
Arik Eshel , CPA & Assoc., PC
Armanino McKenna LLP
Arnett & Foster, P.L.L.C.
ARNOLD G. GREENE
Arnold Gallivan Levesque p.C.
Aronson LLC
ARORA & BANSAL
Arthur F. Bell, Jr. & Associates, LLC
ARTHUR LI, YAU & LEE CPA LIMITED
Ary Roepcke Mulchaey, P.C.
Asher & Company, Ltd.
Ashland Partners & Company, LLP
Aska & Co
Aslam Malik & Co. Chartered Accountants
ASSERTION AUDITORES INDEPENDENTES LTDA.
Aston Bell CPA

Headquarters Office Location

New York, New York
St. Louis, Missouri
Aberdeen, United Kingdom
Wanchai, Hong Kong
GREEN BAY, Wisconsin
Labelle, Florida
Hong Kong, Hong Kong
Saginaw, Michigan
RANCHO SANTA MARGARITA,
California
Dublin, Ireland

Columbus, Ohio
Hong Kong, China
Newport Beach, California
Denver, Colorado
Jakarta, Indonesia
Hong Kong
Roswell, Georgia
Hong Kong, China
Franklin, Tennessee
Paris, France
Coral Gables, Florida
Isla Verde, Puerto Rico
New York, New York
San Ramon, California
Charleston, West Virginia
NEW YORK, New York
Duluth, Georgia
Rockville, Maryland
NEW DELHI, India
Hunt Valley, Maryland
HONG KONG, Hong Kong
Columbus, Ohio
Philadelphia, Pennsylvania
Jacksonville, Oregon
Tokyo, Japan
Lahore, Pakistan
Sao Paulo, Brazil
Newark, New Jersey

Registrant

ASV & Associates Limited
ATTI & COMPANY, CPAS, PLLC
AUDALIA AUDITORES, S.L.
Audit Alliance
Audit Conseil Holding
AUDIT ET CONSEIL UNION
Audit Firm "RSM APiK" Limited Liability Company
Audit Firm Femida Audit LLC
Audit Network Hungary
AuditIA Barcelona, S.L.
AuditProfit LLC
AUREN CENTRO AUDITORES Y CONSULTORES, S.L.

Austin Niester Schwehofer & Finnegan, P.C.
Averett Warmus Durkee Osburn Henning, P.A.
Axion Revisionsbyrå AB
B F Borgers CPA PC
B S R & Co.
Babush, Neiman, Kornman & Johnson, LLP
Baerson, Witonski, Berkowitz & Rubin, LLC
Baharestani Ziegler & Ritt, LLP
Bailey Murphy + Scarano, LLC
Baker Newman & Noyes, P.A. Limited Liability Company

Baker Tilly Audit and Advisory Services (Thailand) Ltd.
Baker Tilly Berk N.V.
BAKER TILLY BRASIL NORTE SS - AUDITORES
INDEPENDENTES
Baker Tilly China Ltd.
Baker Tilly Deutschland GmbH
Baker Tilly Hellas AE
BAKER TILLY HONG KONG LIMITED
Baker Tilly Mexico, S.C.
BAKER TILLY MONTEIRO HENG
Baker Tilly Mooney Moore
Baker Tilly OBT AG
Baker Tilly Oren Horowitz
Baker Tilly Republica Dominicana

Baker Tilly Ryan Glennon

Headquarters Office Location

Bangkok, Thailand
Brewster, New York
Spain
Singapore, Singapore
Paris, France
PARIS, France
Kyiv, Ukraine
Moscow, Russian Federation
Budapest, Hungary
Barcelona, Spain
Moscow, Russian Federation
Madrid, Spain

Port Huron, Michigan
Orlando, Florida
Malmö, Sweden
Denver, Colorado
Mumbai, India
Atlanta, Georgia
Northbrook, Illinois
New York, New York
Branford, Connecticut
Portland, Maine

Sathorn, Thailand
Gouda, Netherlands
Manaus, Brazil

Beijing, China
Frankfurt, Germany
Athens, Greece
HONG KONG, Hong Kong
México, Mexico
KUALA LUMPUR, Malaysia
Belfast, United Kingdom
Zurich, Switzerland
Ramat-Gan, Israel
Santo Domingo, Dominican
Republic
Dublin 6, Ireland

Registrant

Baker Tilly Sungto LLC.
Baker Tilly TFWLCL
Baker Tilly UK Audit LLP
Baker Tilly Ukraine LLP
Baker Tilly Virchow Krause, LLP
Baldwin CPAs, PLLC
Balmer-Etienne International AG
BALSER, HOROWITZ, FRANK & WAKELING
Bambeck, Nickell, & O'Connor, LLP
Banker Associates PC
Banks Finley White & Co.
BANSAL & CO
Bansbach Schübel Brösztl & Partner GmbH
BARATZ & ASSOCIATES, P.A.
Barbier Frinault & Associés
Barfield Murphy Shank & Smith PC
Bargalló, Cardoso y Asociados S.C.
Barham Guy & McKnight, PA
Barley, McNamara, Wild, Martin, & Jackson, PL
Barnes Wendling CPAs, Inc.
Barnes, Dennig & Co., Ltd.
Barre & Company
Barthe & Wahrman, P.A.
Barto, Hoss & Company, P.C.
Bartolomei Pucciarelli, LLC
Barzily&Co Certified Public Accountants
BAŞARAN NAS BAĞIMSIZ DENETİM VE SERBEST
MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Batchelor Frechette McCrory Michael & Co.
BATCHELOR, TILLERY & ROBERTS, LLP
Bates Coughtry Reiss LLP
BATTAGLIA AVELLINO & CO. CPA PC

Battelle & Battelle LLP
Bauerle and Company P.C.
BAUM & COMPAMY, P.A.
Baumann, Raymondo & Company PA
Baumgarten & Company LLP
Baylan Bağımsız Denetim ve Serbest Muhasebeci Mali
Müşavirlik Anonim Şirketi

Headquarters Office Location

Seoul, Korea, Republic of
Singapore, Singapore
London, United Kingdom
Kyiv, Ukraine
Chicago, Illinois
Richmond, Kentucky
Zürich, Switzerland
SANTA ANA, California
Chattanooga, Tennessee
Tenafly, New Jersey
Birmingham, Alabama
NEW DELHI, India
Stuttgart, Germany
Marlton, New Jersey
Neuilly-sur-Seine , France
Birmingham, Alabama
Mexico, Mexico
Raleigh, North Carolina
Tampa, Florida
Cleveland, Ohio
Cincinnati, Ohio
Union, New Jersey
Bloomington, Minnesota
Chattanooga, Tennessee
Lawrenceville, New Jersey
Jerusalem, Israel
ISTANBUL, Turkey

Providence, Rhode Island
RALEIGH, North Carolina
Brea, California
HUNTINGTON STATION, New
York
Dayton, Ohio
Denver, Colorado
MIAMI BEACH, Florida
Tampa, Florida
Cleveland, Ohio
Istanbul, Turkey

Registrant

BBD, LLP
BDO
BDO
BDO
BDO & Associados, Sociedade de Revisores Oficiais de Contas, Lda.
BDO AG Wirtschaftsprüfungsgesellschaft
BDO AS
BDO Auckland
BDO Audit & Assurance B.V.
BDO Audit (NSW/VIC) Pty Ltd
BDO Audit (QLD) Pty Ltd
BDO Audit (WA) Pty Ltd
BDO AUDIT S.A.
BDO Audit s.r.o.
BDO AUDITORES & CONSULTORES LTDA.
BDO Auditores y Consultores S.R.L.
BDO AUDITORES, S.L.
BDO Bedrijfsrevisoren - BDO Réviseurs d'Entreprises
BDO Canada LLP
BDO Cayman Islands
BDO Chartered Accountants & Advisors
BDO China Guangdong Shu Lun Pan CPAs Co., Ltd.
BDO China Li Xin Da Hua CPA Co., Ltd.
BDO China Shu Lun Pan Certified Public Accountants LLP
BDO China Zhonglian Mindu Shu Lun Pan CPAs Co., Ltd.

BDO Croatia d.o.o.
BDO Daejoo LLC
BDO ECUADOR CIA. LTDA.
BDO France
BDO Hernández Marrón y Cía., S.C.
BDO INCORPORATED
BDO Kazakhstanaudit LLP
BDO Kendalls (NSW)
BDO Khaled &CO.
BDO Limited
BDO Limited

Headquarters Office Location

Philadelphia, Pennsylvania
Dublin 2, Ireland
Kuala Lumpur, Malaysia
Manama, Bahrain
Lisbon, Portugal

Hamburg, Germany
Oslo, Norway
Auckland, New Zealand
Eindhoven, Netherlands
Melbourne, Australia
BRISBANE, Australia
Subiaco, Australia
BOGOTA D.C., Colombia
Prague, Czech Republic
SANTIAGO, Chile
Montevideo, Uruguay
Madrid, Spain
Zaventem, Belgium
Toronto, Ontario, Canada
West Bay, Cayman Islands
Dubai, United Arab Emirates
Guangzhou, China
Beijing, China
Shanghai, China

Tianjin, China

Zagreb, Croatia
Seoul, Korea, Republic of
QUITO, Ecuador
Paris, France
Mexico City, Mexico
Brussels, Belgium
Almaty, Kazakhstan
Sydney, Australia
Cairo, Egypt
Hong Kong, Hong Kong
Road Town, Virgin Islands (British)

Registrant

BDO LLP
BDO LLP
BDO Magyarország Könyvvizsgáló Kft.
BDO Oy
BDO S.P.A.
BDO SA
BDO Sanyu & Co.
BDO SOUTH AFRICA INC

BDO Sp. z o.o.
BDO Statsautoriseret revisionsaktieselskab
BDO Sweden AB
BDO Taiwan

BDO Toyo and Co.
BDO USA, LLP
BDO Visura International AG
Becher y Asociados S.R.L.
Becher, Della Torre, Gitto & Company, PC
BEDINGER AND COMPANY
BehlerMick PS
Beijing Anshun International CPA Co., Ltd.
Beijing Ever Trust CPAs Co., Ltd.

Beijing Huaweixin Certified Public Accountants Co. Ltd
Beijing Senheguang Certified Public Accountants Co.,Ltd

Beijing Topson Certified Public Accountants Co., Ltd.
Beijing Yongtuo Certified Public Accountants Co., Ltd.
BEIJING ZHONGXINGYU CERTIFIED PUBLIC
ACCOUNTANTS
Beijing ZhongXuanYu CPA Co., Ltd.
Belfint, Lyons & Shuman, P.A.
Bellot Mullenbach & Associés
Beltrán Gris y Asociados Sociedad Civil de
Responsabilidad Limitada
Bencivenga Ward & Company CPA's PC
Benefit Management & Consulting
Bennett & Company, CPA's
Bennett Thrasher P.C.

Headquarters Office Location

London, United Kingdom
Singapore, Singapore
Budapest, Hungary
Helsinki, Finland
Milano, Italy
Adelaide, Australia
Shinjuku-ku, Japan
JOHANNESBURG, South Africa

Warsaw, Poland
Aarhus, Denmark
Stockholm, Sweden
Taipei, Taiwan, Province of China

Tokyo, Japan
Chicago, Illinois
Zurich, Switzerland
Buenos Aires, Argentina
Ridgewood, New Jersey
CONCORD, California
Spokane, Washington
Beijing, China
Chaoyang District, Beijing, China

Haidian District, Beijing, China
Haidian, China

Beijing, China
Beijing, China
Beijing, China

Beijing, China
Wilmington, Delaware
Paris, France
Lima, Peru

Valhalla, New York
Moscow, Russian Federation
Louisville, Kentucky
Atlanta, Georgia

Registrant

Benoit & McArdle, P.C.
Benson & Neff Certified Public Accountants, A
Professional Corporation
Benson, Piombo & Company
Bentleys Audit & Corporate (WA) Pty Ltd
Bentleys MRI Sydney Partnership
Berard & Donahue, Certified Public Accountants PC
Berberich Trahan & Co., P.A.
Berdon LLP
BERGER, GHERSI & LADUKE PLC
Berkow, Schechter & Company LLP
Berkowitz Dick Pollack & Brant Certified Public
Accountants Consultants, LLP
Berman & Company, P.A.
Berman Hopkins Wright and LaHam CPA's & Associates,
LLP
Berman W. Martinez & Asociados
Bernstein & Brown, P.C.
BERNSTEIN & PINCHUK LLP
Berry, Dunn, McNeil & Parker
Berson & Corrado LLP
Bertora y Asociados
BERTORELLI, GANDI, WON & BEHTI
Betts & Rubio, PLLC
Beucler, Kelly & Irwin, Ltd.
BGBC Partners, LLP
Bhatia & Co.
BiggsKofford, PC
BILGILI BAGIMSIZ DENETIM VE YMM A.S
Bishop Fleming
BKD LLP
BKM Sowan Horan, LLP
Blackman Kallick, LLP
Blair, Bohle & Whitsitt PLLC
BLANCHFIELD, MEYER, KOBER AND RIZZO LLP
Bland, Garvey, Eads, Medlock + Deppe, P.C.
Blanski Peter Kronlage & Zoch, P.A.
Blick Rothenberg
Block, Plant, Eisner, Fiorito and Belak-Berger, an
accountancy corporation

Headquarters Office Location

Marion, Massachusetts
San Francisco, California

Corte Madera, California
West Perth, Australia
Sydney, Australia
Suffern, New York
Topeka, Kansas
New York, New York
BLOOMFIELD HILLS, Michigan
Stamford, Connecticut
Miami, Florida

Boca Raton, Florida
Melbourne, Florida

Managua, Nicaragua
Northbrook, Illinois
NEW YORK, New York
Portland, Maine
New York, New York
Buenos Aires, Argentina
SAN FRANCISCO, California
Nashville, Tennessee
Wayne, Pennsylvania
Indianapolis, Indiana
Santa Clara, California
Colorado Springs, Colorado
Istanbul, Turkey
Exeter, United Kingdom
Springfield, Missouri
Addison, Texas
Chicago, Illinois
Charlotte, North Carolina
HAUPPAUGE, New York
Richardson, Texas
Minneapolis, Minnesota
London, United Kingdom
Woodland Hills, California

Registrant

Blue & Co., LLC
Bobbitt Pittenger & Company, P.A.
Bober, Markey, Fedorovich & Company
Boeckermann, Grafstrom and Mayer, LLC
Bogardt & Company, LLP
Bol Accountants BV
Bollam, Sheedy, Torani & Co. LLP
Bompani Audit Srl
Bonadio & Co., LLP
Bongiovanni & Associates, CPA's
Bonita & Rainey
BONN, DIOGUARDI & RAY, LLP
Borland, Benefield, Crawford and Webster, P.C.
Boros & Farrington Accountancy Corporation
Bosco, Johnn & Company, CPA. P.C.
Boulay, Heutmacker, Zibell & Co., P.L.L.P
Bové Montero y Asociados, S.L.
BOWMAN & COMPANY, LLP
Boyce Spady & Moore PLC
Boyd, Franz & Stephans LLP
BOYER & COMPANY PA
Boylan & Dodd
Boyum & Barenscheer PLLP
Brace & Associates, PLLC
Brad A. Kinder, CPA
BRADFORD R. DOOLEY & ASSOCIATES
Bradley Consulting Group, PC
Brady, Martz & Associates, P.C.
Braver, P.C.
Bravos & Associates CPA's
Breard & Associates, Inc. Certified Public Accountants
Breslow Starling Frost Warner Boger Hiatt, PLLC
Brian G. Toennies & Associates, PC
Brian R. Lee, CPA, A Professional Corporation
Brian W. Anson, CPA
Briggs & Veselka Co., PC
Bright Grahame Murray
BrightLine CPAs and Associates, Inc.
Brightman Almagor Zohar & Co.
Brimmer, Burek & Keelan LLP

Headquarters Office Location

Carmel, Indiana
Sarasota, Florida
Akron, Ohio
Bloomington, Minnesota
Hauppauge, New York
Venray, Netherlands
Albany, New York
Milano, Italy
Pittsford, New York
Cornelius, North Carolina
Scranton, Pennsylvania
ROCHESTER, New York
Birmingham, Alabama
San Diego, California
Valhalla, New York
Eden Prairie, Minnesota
BARCELONA , Spain
STOCKTON, California
Suffolk, Virginia
St. Louis, Missouri
BURNSVILLE, Minnesota
Dublin 4, Ireland
Minneapolis, Minnesota
Hudson, New Hampshire
Flower Mound, Texas
CHICAGO, Illinois
Lakewood, Colorado
Grand Forks, North Dakota
Newton, Massachusetts
Bloomington, Illinois
Northridge, California
Greensboro, North Carolina
St. Louis, Missouri
Tempe, Arizona
Tarzana, California
Bellaire , Texas
London, United Kingdom
Tampa, Florida
Tel Aviv, Israel
Tampa, Florida

Registrant

Briscoe, Burke & Grigsby LLP
Britts & Associates, LLP
Brock and Company, CPAs, P.C.
Brock, Schechter & Polakoff, LLP
Brockman, Coats, Gedelian & Co.
Brody & Associates, P.A.
BrookWeiner L.L.C.
Brown and Company CPAs PC
BROWN ARMSTRONG ACCOUNTANCY CORPORATION
Brown Schultz Sheridan & Fritz
Brown, Edwards & Company, L.L.P.
Brown, Smith, Wallace L.L.C.
Bruce Culley CPA PC
Bruce D. Soule, CPA, PA
Bruner Cox, LLP
Brunette Tax & Accounting, LLC
Buck, Sturmer & Co., P.C.
BUCKNO LISICKY & COMPANY, P.C.
Budwitz & Meyerjack, P.C.
Buffamante Whipple Buttafaro, P.C.
Buffington & Company, P.C.
Burger & Comer, P.C.

Burke & Associates CPAs, P.C.
BURKE MONTAGUE & ASSOCIATES LLC
Burnham & Schumm, P.C.
Burr Pilger Mayer, Inc.
Burton McCumber & Cortez, L.L.P.
BUTLER & BURKE, LLP
Buzzacott LLP
Byrd, Proctor & Mills, P.C.
Byrd, Smalley & Adams, P.C.
CABINET DAUGE ET ASSOCIES
Cacciamatta Accountancy Corporation
CADERAS MARTIN
Caipo y Asociados S. Civil de R.L.
Caler, Donten, Levine, Porter & Veil, P.A.
Calvetti, Ferguson & Wagner, P.C.
Cameron, Smith & Company

Headquarters Office Location

Tulsa, Oklahoma
San Antonio, Texas
Boulder, Colorado
Buffalo, New York
Akron, Ohio
Aventura, Florida
Chicago, Illinois
Cherry Hill, New Jersey
BAKERSFIELD, California

Camp Hill, Pennsylvania
Bluefield, West Virginia
St. Louis, Missouri
Gladstone, Missouri
Tallahassee, Florida
Canton, Ohio
Green Bay, Wisconsin
New York, New York
ALLENTOWN, Pennsylvania
Farmington, Connecticut
Olean, New York
Houston, Texas
Saipan, Northern Mariana Islands

Hingham, Massachusetts
BRADLEY, Illinois
Salt Lake City, Utah
San Francisco, California
Brownsville, Texas
Winston-Salem, North Carolina
London, United Kingdom
Brentwood, Tennessee
Decatur, Alabama
PARIS, France
Santa Ana, California
PARIS, France
Lima, Peru
West Palm Beach, Florida
Houston, Texas
Springfield, Illinois

Registrant

Caminiti & Cogliati, CPAs, LLP
Campbell Dallas LLP
CAN ULUSLARARASI BAGIMSIZ DENETIM ve SMMM
A.S.
Candor Taiwan CPAs

CANEPA, KOPEC Y ASOCIADOS

CAPUTO & BONCARODO, CPAS P.C.
CARD, PALMER, SIBBISON & CO.
Carlson & Smith LLP
Carlton DFK
Carneiro, Chumney & Company, L.C.
CARNEY, DELPLATO LLC
Caron & Bletzer, PLLC
Carr, Riggs & Ingram LLC
Carson & Co, LLC
Cassabon & Associates LLP
Castaing, Hussey & Lolan, LLC
Castillo Miranda y Compañía, S.C.
Catanese Group
Catrakilis & Company CPA's, P.C.
Causey Demgen & Moore Inc.
Cavanaugh Nelson PLC
CAYER CACCIA, LLP
CCIF CPA Limited
CCR LLP
Cevdet Suner Denetim ve Yeminli Mali Musavirlik AS
CF & Co., L.L.P.
Chaifetz & Schreiber , P.C.
Chaikin Cohen Rubin & Co
Chan And Chan

CHANDABHOY & JASSOOBHOY
Chang G Park, CPA
Chang Lee LLP

Chantrey Vellacott DFK LLP
CHAPMAN FLOOD MAZARS
Chapman, Hext & Co., P.C.

Headquarters Office Location

Hauppauge, New York
Paisley, United Kingdom
ISTANBUL, Turkey

Taipei, Taiwan, Province of China

CIUDAD AUTONOMA DE
BUENOS AIRES, Argentina
RYE BROOK, New York
CLEVELAND, Ohio
Woodland Hills, California
Auckland, New Zealand
San Antonio, Texas
WEST ORANGE, New Jersey
Kingston, New Hampshire
Enterprise, Alabama
Sewickley, Pennsylvania
Fresno, California
New Iberia, Louisiana
Mexico, Mexico
Johnstown, Pennsylvania
Duluth, Georgia
Denver, Colorado
Norfolk, Virginia
WARWICK, Rhode Island
Causeway Bay, Hong Kong
Westborough, Massachusetts
Istanbul, Turkey
Dallas, Texas
Port Washington, New York
Tel Aviv, Israel
56 Gloucester Road, Wanchai,
Hong Kong
MUMBAI, India
San Diego, California
Vancouver, British Columbia,
Canada
London, United Kingdom
DUBLIN, Ireland
Richardson, Texas

Registrant

Charles Orbach & Company
Charles Zamorski CPA
CHAWLA GROUP CPAS, LLC
Chen and Fan Accountancy Corporation
Cherry, Bekaert & Holland, LLP
Child, Van Wagoner & Bradshaw, PLLC
Choi, Kim & Park, LLP
Chr. Mortensen - Revisionsfirma, statsautoriseret
revisionsinteressentskab
Christian H. Parks, CPA, LLC
CHRISTINE E. CASSIDY P.A.

Christopher S Elmes CPA PLLC
Christopher, Smith, Leonard, Bristow & Stanell, P.A.
CHS Accountants and Financial Advisors, LLC
Chu and Waters, LLP
Citrin Cooperman & Company, LLP
Ciuni & Panichi, Inc
CJBS, LLC
CJSC The Independent Consulting Group "2K Audit -
Business Consulting"
Clark Schaefer Hackett & Co.
Clark, Friel and Joyce, P.A.
Clarke Henning LLP
Clay Thomas, P.C.
CLAYTON & MCKERVEY, P.C.
Clement C.W. Chan & Co.
CLIFFORD R. BENN, CPA
Clifton D Bodiford, CPA
Clifton Gunderson LLP
Clive Owen & Co LLP
CMCD LLC
Cohen & Company, Ltd.
COHEN & SCHAEFFER, PC
Cohen Fund Audit Services, Ltd.
Cohen Greve & Company CPA PC
Colabella & Company LLP
Cole & Reed, P.C.
Coleman & Williams, Ltd.
Colette M. Corliss, CPA, P.A.

Headquarters Office Location

Johannesburg, South Africa
Chicago, Illinois
GLENDALE HEIGHTS, Illinois
El Monte, California
Richmond, Virginia
Salt Lake City, Utah
Los Angeles, California
Copenhagen K, Denmark

Deerfield Beach, Florida
HILTON HEAD ISLAND, South
Carolina
Briarcliff Manor, New York
Bradenton, Florida
Clearwater, Florida
San Francisco, California
New York, New York
Beachwood, Ohio
Northbrook, Illinois
Moscow, Russian Federation

Middletown, Ohio
Portland, Maine
Toronto, Ontario, Canada
Houston, Texas
SOUTHFIELD, Michigan
Hong Kong, Hong Kong
Carson, California
Columbia, South Carolina
Milwaukee, Wisconsin
Darlington, United Kingdom
HOUSTON, Texas
Cleveland, Ohio
NEW YORK, New York
Westlake, Ohio
Mineola, New York
Brooklyn, New York
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Collins Barrow Calgary LLP
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Conklin Hruzek & Co., P.C.
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Corby and Corby An Accountancy Corp.
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Cornerston Accounting Group LLP
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cpa gmbh wirtschaftsprüfungsgesellschaft
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Creason & Associates, P.L.L.C.
Creedle, Jones & Alga, P.C.
CRF Riley PLLC
Critchleys
Cropper Accountancy Corporation
Cross and Robinson, Certified Public Accountants, a
Professional Corporation
Cross, Fernandez & Riley, LLP

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Toronto, Ontario, Canada
Denver, Colorado
Paris, France
Houston, Texas
Atlanta, Georgia
Newtown, Pennsylvania
Philadelphia, Pennsylvania
MILAN, Italy
Ridderkerk, Netherlands
Brussels, Belgium
Cairo, Egypt
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Asunción, Paraguay
Derby, United Kingdom
Santa Monica, California
Englewood, Colorado
Jacksonville, Florida
Roseland, New Jersey
New York, New York
Plano, Texas
Hong Kong, SAR, Hong Kong
Knoxville, Tennessee
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nuremberg, Germany
LOUISVILLE, Kentucky
Morristown, Tennessee
Summit, New Jersey
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Oakbrook Terrace, Illinois
Cairo, Egypt
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Kuala Lumpur, Malaysia
Milan, Italy
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Reston, Virginia
Pearl River, New York
Saint Louis, Missouri
Tulsa, Oklahoma
Mechanicville, New York
South Holland, Illinois
Hong Kong, Hong Kong
Vancouver, British Columbia, Canada
West Palm Beach, Florida
Seoul, Korea, Republic of
Vancouver, British Colombia, Canada
Bridgeville, Pennsylvania
Irving, Texas
Syracuse, New York
Buffalo, New York
Rome, New York
San Antonio, Texas
Boston, Massachusetts
Lafayette, Louisiana

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Davis Kinard & Co, PC
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Deloitte & Touche Auditors, Accountants and Business
Advisors
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Deloitte & Touche LLP

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Canada
Rochester, New York
Abilene, Texas
New York, New York
Newport Beach, California
Henderson, Nevada
Mexico Distrito Federal, Mexico
PEMBROKE PINES, Florida
Fort Lauderdale, Florida

Vancouver, British Columbia,
Canada
Lexington, Kentucky
Spokane, Washington
Jericho, New York
Rochester, New York
Lake Oswego, Oregon
Auckland, New Zealand
New York, New York
LISBON, Portugal
Ciudad Autónoma de Buenos
Aires, Argentina
George Town, Cayman Islands
Hamilton, Bermuda
Johannesburg, South Africa
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Deloitte&Associés
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Rotterdam, Netherlands
Zurich, Switzerland
Seoul, Korea, Republic of
Oslo, Norway
Prague 8, Czech Republic
Bucharest, Romania
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Santiago de Chile, Chile
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Maroussi, Greece
Ahmedabad, India
Baroda, India
Chennai, India
Gurgaon, India
Kolkata, India
Mumbai, India
Kópavogur, Iceland
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Dubai, United Arab Emirates
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Duncan, Smith & Stilz, PSC
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Echelbarger, Himebaugh, Tamm & Co., P.C.
ECK, SCHAFFER & PUNKE, LLP
ECOVIS David Yeung Hong Kong
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Wirtschaftsprüfungsgesellschaft
EDDY SIAT LEONG CHIN

Edelstein & Company LLP
eDelta CPA Services, P.C.
Edward Lau & Co
Edward Richardson Jr., CPA
EEPB, P.C.

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Jerusalem, Israel
Münster, Germany
Houston, Texas
ISTANBUL, Turkey

Goes, Netherlands
KING CITY, Oregon
BIRMINGHAM, Alabama

PALOS HEIGHTS, Illinois
Closter, New Jersey
Dublin 4., Ireland
Bloomington, Illinois
Liverpool, United Kingdom
Lexington, Kentucky
Blue Island, Illinois
ATKINS, Arkansas
Tampa, Florida
Shelton, Connecticut
Wooster, Ohio
San Francisco, California
Kuala Lumpur, Malaysia
HONG KONG, Hong Kong
Stuttgart, Germany
Grand Rapids, Michigan
SPRINGFIELD, Illinois
Hong Kong, Hong Kong
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Ernst & Young AB
Ernst & Young Accountants
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Ernst & Young AG
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Headquarters Office Location

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ROCHESTER, New York
Denver, Colorado
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New York, New York
New York, New York
Los Angeles, California
Media, Pennsylvania
Edina, Minnesota
Greenville, South Carolina
Sausalito, California
DIAMOND BAR, California
Kansas City, Missouri
JACKSONVILLE, Florida
Chicago, Illinois
Coral Gables, Florida
Dundee, United Kingdom
Boston, Massachusetts
Houston, Texas
Rockville, Maryland
West Dundee, Illinois
Pittsburgh, Pennsylvania
Chicago, Illinois
Auckland, New Zealand
Bridgetown, Barbados
Central, Hong Kong
Manama, Bahrain
New Delhi, India
Sydney, Australia
Taipei, Taiwan, Province of China

Athens, Greece

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d'Entreprises S.C.R.L
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Ernst & Young Cyprus Limited
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Kyiv, Ukraine
Prague 2, Czech Republic
Diegem, Belgium

Dublin, Ireland
Nicosia, Cyprus
Shanghai, China
Neuilly-sur-Seine Cedex, France

Stuttgart, Germany
Seoul, Korea, Republic of
Beijing, China
Johannesburg, South Africa
Budapest, Hungary
Panama, Panama
Douglas, Isle of Man
Almaty, Kazakhstan
London, United Kingdom
New York, New York
Singapore, Singapore
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Cayman Islands
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Faw, Casson & Co., LLP
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC
Fazzari + Partners LLP Chartered Accountants

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Moscow, Russian Federation
Walnut Creek, California

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Little Rock, Arkansas
Caracas, Venezuela
Ciudad Autónoma de Buenos
Aires, Argentina
Ciudad Autónoma de Buenos
Aires, Argentina
SYDNEY, Australia
Cedar City, Utah
Jackson, Mississippi
BALTIMORE, Maryland
SYRACUSE, New York
Taipei, Taiwan, Province of China

PARIS, France
Petion Ville, Haiti
Barcelona, Spain

Tel Aviv, Israel
Tampa, Florida
Guaynabo, Puerto Rico
Heidelberg, Germany

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Plano, Texas
DANVERS, Massachusetts
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Frank, Rimerman & Co. LLP
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Frasier, Dean & Howard, PLLC
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Tampa, Florida
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Dublin 8, Ireland
Bremen, Germany
San Salvador, El Salvador
West Hartford, Connecticut
Moscow, Russian Federation
MIAMI, Florida
Glastonbury, Connecticut
Taipei, Taiwan, Province of China

WEST CHESTER, Pennsylvania

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McLean, Virginia
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Portage, Michigan
Cincinnati, Ohio
Totowa, New Jersey
Singapore, Singapore
Waltham, Massachusetts
Denver, Colorado
Beijing, China
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Valdosta, Georgia
Feasterville, Pennsylvania
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GASSÓ AUDITORES S.L.P.
GBH CPAs, PC
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George J. Roberts, CPA, PC
George Johnson & Company, P.C.
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New York, New York
Plantation, Florida
St Louis Park, Minnesota
Little Rock, Arkansas
Deerfield, Illinois
Amsterdam, Netherlands
New York, New York
Syracuse, New York
FAIRBURN, Georgia
Spring House, Pennsylvania
Tel Aviv, Israel
Amherst, New York
Mexico, Mexico
Devon, Pennsylvania
Jericho, New York
Lanzhou City, ChengGuan
District, China
York, United Kingdom
New York, New York
Kowloon, Hong Kong, Hong Kong

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Birmingham, Alabama
North Bellmore, New York
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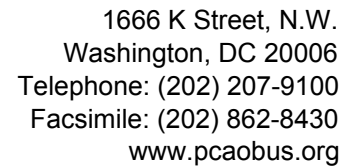
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MANCHESTER, New Hampshire

Tampa, Florida
New York, New York
San Salvador, El Salvador
Portland, Oregon
Purchase, New York
Fort Lauderdale, Florida
Sacramento, California
Matawan, New Jersey
GEORGETOWN, Malaysia
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Porter Keadle Moore LLP
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Albuquerque, New Mexico
Normal, Illinois
Abilene, Texas
Binghamton, New York
Torrance, California
providence, Rhode Island
Las Vegas, Nevada

Lille, Belgium
Petaluma, California
Ciudad Autónoma de Buenos Aires, Argentina
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London, United Kingdom
Antwerp, Belgium
Santiago, Chile
Hamburg, Germany
Berlin, Germany
New York, New York
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Austin, Texas
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Kolkata, India
Buenos Aires, Argentina
Bangalore, India
Kolkata, India
Las Condes, Santiago, Chile

Accra, Ghana
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Dubai, United Arab Emirates
Dublin, Ireland
George Town, Cayman Islands
Hamilton, Bermuda
Hong Kong, Hong Kong
Kingston, Jamaica
Kuala Lumpur, Malaysia
Port Moresby, Papua New
Guinea
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Arcadia, California
Conway, Arkansas
Edina, Minnesota
KENNESAW, Georgia
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Cincinnati, Ohio
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DUNWOODY, Georgia
Manhattan Beach , California
SINGAPORE, Singapore
Lubbock, Texas
Charlottesville, Virginia
Salt Lake City, Utah
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RSM Chio Lim LLP
RSM ITALY SPA
RSM Nelson Wheeler
RSM Niehe Lancée B.V.
RSM REVISEURS D'ENTREPRISES -
BEDRIJFSREVISOREN Scrl
RSM Richter Chamberland LLP
RSM Richter LLP

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Encino, California

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New York, New York
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Moscow, Russian Federation
Saddle Brook, New Jersey
Des Moines, Iowa
MIAMI, Florida

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Baltimore, Maryland
MANCHESTER, New Hampshire

NEW YORK, New York
TRIVANDRUM, India
Munich, Germany

MUMBAI, India
Bangkok, Thailand
SANTIAGO, Chile
Cape Town, South Africa
Perth, Australia
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State of
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Schellman & Company, LLC
Schenck, SC
SCHENKER & ROSENBLATT, LLC
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Chestnut Hill, Massachusetts
Seoul, Korea, Republic of
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JERICHO, New York
San Mateo, California
TEMECULA, California
NEEDHAM, Massachusetts
LIMA, Peru
NEW YORK, New York
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Rockville, Maryland
Abington, Pennsylvania
WESTLAKE VILLAGE, California

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Trinity, Florida
AVON, Connecticut
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