

License # Effective / Expires	Organization Name and Address	Telephone	Contact	Accounting	Audit	Taxation	Advisory Services	Special Areas of Industry	All Subj.	Self Study	Ethics
002328 7/1/2021 6/30/2024	KZ Wealth Management 200 Motor Parkway A-7 Hauppauge, NY 11788	(631) 435-2700 Ext. 106	Daniel Zlotnick	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	http://www.kzassociatesinc.com/								
000129 3/1/2021 2/29/2024	L.H. Frishkoff & Company LLP 546 Fifth Avenue, 9th Floor New York, NY 10036	(212) 808-0070	Richard Barber	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.lhfrishkoff.com/								
000039 9/1/2020 8/31/2023	LeadingAge New York 13 British American Blvd., Suite 2 Latham, NY 12110 1431	(518) 867-8383 Ext. 114	Kathy Gormley	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.leadingageny.org/								
002264 6/1/2020 5/31/2023	Legal 1031 Exchange Services, LLC 445 Broad Hollow Road, Suite 25 Melville, NY 11747	(877) 701-1031 Ext. 504	Michelle Szika	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://legal1031.com/								
002749 5/1/2020 4/30/2023	Lehman College, School of Continuing and Professional Studies 250 Bedford Pk. Blvd. W., Rm 128 Bronx, NY 10468	(718) 960-5182	Bernadette Grodon	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.lehman.cuny.edu/								

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002434 1/1/2020 12/31/2022	Leigh-Anne Walker 2592 San Giorgio Circle Henderson, NV 89052	(917) 868-7876	Leigh Anne Walker	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:									
000727 4/1/2021 3/31/2024	Leshkowitz & Company, LLP 270 Madison Avenue, 17th Floor New York, NY 10016	(212) 532-5550	C. H. Leshkowitz	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.leshkowitz.com/								
000327 2/1/2021 1/31/2024	Lipsky, Goodkin & Co., P.C. 120 West 45th Street 7th Floor New York, NY 10036	(212) 840-6444	Richard Vena	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.lipskygoodkin.com								
002897 8/1/2020 7/31/2023	Long Island Association of Certified Fraud Examiners - Chapter #43 PO Box 1173 Bethpage, NY 11714	(516) 409-4259	Jane Ryan	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://liacfe.org/index.php								
002958 8/1/2022 7/31/2025	Long Island Community Foundation 900 Walt Whitman Road, Suite 205 Melville, NY 11747	(631) 991-8800 223	Marie Smith	Yes	Yes	Yes	Yes	Yes			
		Web address:									

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002996 11/1/2022 10/31/2025	LumiQ Inc. 325 Front St. W, Suite 400 Toronto, Ontario Canada M5V 2Y1,	(416) 786-9950	Michael Kravshik	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:									
000289 2/1/2021 1/31/2024	Lumsden & McCormick, LLP Cyclorama Building 369 Franklin Street Buffalo, NY 14202	(716) 856-3300	Michael J. Grimaldi	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://lumsdencpa.com/								
001293 2/1/2021 1/31/2024	Lutz and Carr, CPAs LLP 551 Fifth Avenue, Suite 400 New York, NY 10176	(212) 697-2299	Christine Dunn	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://lutzandcarr.com/								
001535 9/1/2020 8/31/2023	Lutz, Selig and Zeronda, LLP 33 Century Hill Drive Latham, NY 12110 2113	(518)783-7200	William A. Zeronda	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.lsczcpa.com/								
001753 9/1/2022 8/31/2025	LVBW LLP 130 Bryant Woods South Amherst, NY 14228	(716) 204-9000	Daniel B. Weintraub	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.lvbwcpa.com/								

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001267 9/1/2020 8/31/2023	M + O = CPE, Inc. 205 Hempstead Ave. Lynbrook, NY 11563	(516)594-9273	Vincent J. O'Brien	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.mocpe.com								
001881 4/1/2021 3/31/2024	Madison Pension Services, Inc. 2500 Westchester Avenue, Suite 106 Purchase, NY 10577	(914) 251-0099	David I. Gensler	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://madisonpension.com/								
001418 3/1/2022 2/28/2025	Main Asset Publications 1086 Teaneck Road, Suite 4E Teaneck, NJ 07666	(917) 647-1785	Carl E. Guzman	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
000136 2/1/2021 1/31/2024	Manzi, Pino & Company, CPAs, P.C. 1895 Walt Whitman Road Melville, NY 11747	(631) 420-5620	Richard F. Pino, Jr.	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://manzipinocpa.com/								
002739 3/1/2020 2/28/2023	Marcum LLP 10 Melville Park Road Melville, NY 11747	(312) 632-5249	Melissa Olvera							Yes	Yes
		Web address:									

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000355 2/1/2021 1/31/2024	Margolin, Winer & Evens LLP 1500 RXR Plaza - West Tower Uniondale, NY 11556	(516) 240-4413	Alan Materazo	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.mwellp.com/								
000709 2/1/2021 1/31/2024	Marin & Montanye, LLP 1461 RXR Plaza Uniondale, NY 11556	(516) 833-4202	Patricia Prusinski	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.marinmontanye.com								
000203 2/1/2021 1/31/2024	Martin Friedman, CPA PC 2600 Nostrand Avenue Brooklyn, NY 11210 9999	(718) 338-6900 Ext. 154	Harold Goldenberg	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.mfandco.com								
000206 3/1/2021 2/29/2024	Marvin and Company, PC 11 British American Blvd. Latham, NY 12110	(518) 785-0134 4531	Thomas J. Gavin	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.marvincpa.com								
002547 8/1/2021 7/31/2024	MasterCPE, LLC 7683 SE 27th Street, Suite 216 Mercer Island, WA 98040	(800) 957-7379	Scot Schulte							Yes	Yes
		Web address:	www.mastercpe.com								

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000454 2/1/2021 1/31/2024	MAZARS USA LLP 135 West 50th Street New York, NY 10020 1299	(646) 225-5962	Joseph Bittner	Yes	Yes	Yes	Yes	Yes			
		Web address:	www.weisemazars.com								
002990 9/1/2022 8/31/2025	Meliora Consulting 20 Pineview Drive Buffalo, NY 14228	(716) 982-2975	Ralph Jeswald	Yes	Yes	Yes	Yes	Yes			
		Web address:									
001807 6/1/2020 5/31/2023	Meltzer, Lippe, Goldstein & Breitstone, LLP 190 Willis Avenue Mineola, NY 11501	(516) 747-0300	Stacey Harris	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.meltzerlippe.com/								
000601 2/1/2021 1/31/2024	Mengel, Metzger, Barr & Co. LLP 100 Chestnut Street, Suite 1200 Rochester, NY 14604	(585) 423-1860	Mark J. Kovaleski	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://mengelmetzgerbarr.com/								
002743 3/1/2020 2/28/2023	Molloy College: Div. of CE and Prof. Dev. 1000 Hempstead Ave Rockville Center, NY 11571 5002	(516) 323-3549	Louis J. Cino	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.molloy.edu/								

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002275 9/1/2020 8/31/2023	Mondorf & Fenwick PLLC 523 Columbia Drive Johnson City, NY 13790	(607) 797-4339	John G. Mondorf	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.mfcpas.com/								
002464 2/1/2021 1/31/2024	Morgan Stanley 1585 Broadway New York, NY 10036	(212) 762-1849	Dale Victor	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.morganstanley.com/								
002742 3/1/2020 2/28/2023	MSPC Certified Public Accountants and Advisors, P.C. 546 5th Avenue New York, NY 10036 5000	212-682-1234	Richard Montalbano	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://mspc-cpa.com/								
002976 10/1/2020 9/30/2023	MY-CPE, LLC 1600 Highway 6 South, Suite 250 Sugar Land, TX 77478	(863) 337-8573	Shalin Parikh	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:									
002542 8/1/2021 7/31/2024	Nadell Franco Weinberger & Assoc., CPA's, LLP 39 Broadway, Suite 750 New York, NY 10006	(212) 424-9545	Aaron Weinberger	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								

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002738 2/1/2020 1/31/2023	Nawrocki Smith LLP 290 Broad Hollow Road, STE 115 E Melville, NY 11747	(631) 756-9500	Darin V. Iacobelli	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nslpcpa.com/								
000232 9/1/2020 8/31/2023	NBI Inc. dba National Business Institute 1218 McCann Drive Altoona, WI 54720	(715) 835-8525 Ext. 2253	Nikki Brown	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nbi-sems.com/								
000216 9/1/2020 8/31/2023	NCCPAP Educational Foundation Nassau/Suffolk Chapter 185 Froehlich Farm Blvd Woodbury, NY 11797	(516) 997-9500 302	Kathy Casey	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	https://go.nccpap.org/nschapter								
001732 5/1/2022 4/30/2025	NET Work of Accountants C/O Kurcias & Alhante CPAs 525 Broadhollow Road, Suite 104 Melville, NY 11747	(516) 829-5890	Abby Alhante	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://k-a-cpas.com/								
001245 9/1/2020 8/31/2023	New York Bankers Association 99 Park Avenue, 4th Floor New York, NY 10016 1502	(212) 297-1669	Megan Megan McGovern	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nyba.com/								

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002475 7/1/2020 6/30/2023	New York City Department of Finance 375 Pearl Street, 29 FL New York, NY 10038	(212) 748-8143	Edith Enriquez	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www1.nyc.gov/site/finance/index.page								
000535 9/1/2020 8/31/2023	New York City Office of the Comptroller 1 Centre Street, Room 1100N New York, NY 10007 2341	(212) 669-8401	Lynn Elfers	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://comptroller.nyc.gov/								
002106 2/1/2021 1/31/2024	New York Council of Nonprofits, Inc. 272 Broadway Albany, NY 12204	(518) 434-9194 Ext. 103	William Sauer	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nycon.org/								
000617 9/1/2020 8/31/2023	New York Institute of Credit 405 Lexington Avenue, 26th Floor New York, NY 10174	(917) 338-7000	Sarah Kuhns	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.instituteofcredit.org/								
002308 3/1/2021 2/28/2024	New York Institute of Finance 160 Broadway, 15th Floor New York, NY 10038	(347) 842-2502	Michael Lee	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.nyif.com/								

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002563 1/1/2022 12/31/2024	New York Life Insurance 51 Madison Avenue New York, NY 10010	(201) 942-8256	Maryann Negro	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.newyorklife.com/								
002890 4/1/2020 3/31/2023	New York Medical Group Management Association 11350 McCormick Road Executive Plaza II, Suite 904 Hunt Valley, MD 21031	(410) 527-0780	Peter Constantinou	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://newyorkmgma.com/								
000026 9/1/2020 8/31/2023	New York State Bar Association CLE Department One Elk Street Albany, NY 12207	(518) 487-5606	Carolyn Bell	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nysba.org/								
002808 3/1/2021 2/29/2024	New York State Board Of Elections (NYSBOE) 40 North Pearl Street, Suite 5 Albany, NY 12207	(518) 474-2063	Kathleen McGrath	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.elections.ny.gov/INDEX.html								
001017 9/1/2020 8/31/2023	New York State Dept. of Taxation and Finance W.A. Harriman State Campus Building 9, Room 360 Albany, NY 12227	(518) 530-4403	Lawrence Mele	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	https://tax.ny.gov								

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001836 10/1/2020 9/30/2023	New York State Government Finance Officers Association 3 Pine West Plaza, Ste 308 Albany, NY 12205	(518) 465-1512	Maura K. Ryan	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	www.nysgfoa.org								
001218 9/1/2020 8/31/2023	New York State Health Facilities Association 33 Elk Street, Suite 300 Albany, NY 12207 1010	(518) 462-4800 Ext. 27	Scott Jackson	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.nyshfa.org/								
002712 10/1/2022 9/30/2025	New York State Internal Control Association (NYSICA) PO Box 2005 Albany, NY 12220 0005	215-237-5803	Thomas Vergow	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nysica.com/index.html								
000593 9/1/2020 8/31/2023	New York State Office of the State Comptroller 110 State Street, 12th Floor Albany, NY 12236	(518) 474-6012	Resa Ostrander	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	https://osc.state.ny.us								
000779 9/1/2020 8/31/2023	New York State Society of Enrolled Agents 395 Ontario Street Lockport, NY 14094	(716) 417-6395	Vicki Hermann	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nyssea.org/								

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002955 6/1/2022 5/31/2025	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 7/1/2020 6/30/2023	New York Tax Study Group, Inc., The c/o Louis E. Feinstein 245 E 40th St, # 18J New York, NY 10016	(917) 658-1487	Carrie Feinstein	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
000493 9/1/2020 8/31/2023	New York University School of Professional Studies 11 West 42nd Street, 4th Fl., Ste 400-D New York, NY 10036	(212)992-3228	Dr. Negar Farakish	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.nyu.edu/								
000324 9/1/2020 8/31/2023	New York/CT Association of Tax Professionals, Inc. 120 Palmer Bridge Fairfield, CT 06842	(203) 368-3485	Frederick K. Banty	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	Website is not available.								
002409 9/1/2022 8/31/2025	NFP Insurance Services, Inc. 1250 S. Capital of Texas Hwy, B-2 Ste. 600 Austin, TX 78746	(512) 697-6971	Carrie Meier	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nfp.com/								

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002538 7/1/2021 6/30/2024	Niagara Frontier Chapter of CFMA 2660 William Street Cheektowaga, NY 14227	(716) 630-2400	Karen Antonelli	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://niagarafrontier.cfma.org/home								
000686 9/1/2020 8/31/2023	Nixon Peabody LLP 799 9th Street NW, Ste 500 Washington, DC 20001 5327	(202) 585-8144	Vanessa York	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.nixonpeabody.com/en								
001778 2/1/2020 1/31/2023	Nussbaum Berg Klein & Wolpow CPAs, LLP 445 Broadhollow Road, Suite 319 Melville, NY 11747	(631) 845-5252 1210	Steven Wolpow	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.nybkw.com/								
002981 2/8/2021 1/31/2024	NYS Chapter NATP PO Box 3140 Binghamton, NY 13902	(800) 822-3260	Christina Parisi	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002964 2/1/2020 1/31/2023	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:									

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002943 1/1/2022 12/31/2024	Office of the Suffolk County Comptroller H. Lee Dennison Bldg, 9th Floor 100 Veterans Mem. Hwy, PO Box 6100 Hauppauge, NY 11788	(631) 853-8073	Timothy R. Smith	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000036 2/1/2021 1/31/2024	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:	http://ojflanagan.com/								
002824 7/1/2021 6/30/2024	P&K CPAs, LLC 322 US Highway 46 West, Suite 210 Parsippany, NJ 07054	(973) 882-8810	John G. Patrizio	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://pk-cpas.com/								
002132 6/1/2021 5/31/2024	Pacific Life Insurance Company 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:	http://www.pacificlife.com/								
002823 6/1/2021 5/31/2024	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:	https://www.padillacpa.com/								

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001716 1/1/2022 12/31/2024	Paramax Corporation 333 International Drive, Suite A Williamsville, NY 14221	(716) 626-1200 Ext. 227	Alexandra Roehl	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://paramaxcorp.com/								
003000 4/1/2022 3/31/2023	Peer Exchange Association 251 Sawmill Rd Red Hook, NY 12571	(917) 376-4199	Brian Tsai	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002280 10/1/2020 9/30/2023	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:	http://www.pstap.org/								
003001 5/1/2022 4/30/2023	Pension Maxima Investment Advisory 41 Juniper Hill Road White Plains, NY 10607 2103	(914) 574-5023	Bonnie Yam	Yes	Yes	Yes	Yes	Yes			
		Web address:									
001533 9/1/2020 8/31/2023	Pension Solutions 1078 East 15th Street Brooklyn, NY 11230	(212) 681-7970	Raphael Z. Grossman	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	Website is not available.								

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002365 4/1/2022 3/31/2025	PepsiCo Finance College 700 Anderson Hill Purchase, NY 10577	(914) 253-2000	Janice Chan	Yes	Yes	Yes	Yes	Yes		Yes		
		Web address:	http://www.pepsico.com/									
002774 9/1/2020 8/31/2023	Pereira & Azevedo, LLC 52-54 Rome Street Newark, NJ 07105	(973) 466-1663	Antonio Pereira	Yes	Yes	Yes	Yes	Yes				
		Web address:	http://www.njcpas.com/									
001583 9/1/2020 8/31/2023	Perelson Weiner, LLP 299 Park Ave, 2nd Floor New York, NY 10017 2286	(212) 605-3156	Lawrence Dryer	Yes	Yes	Yes	Yes	Yes				
		Web address:	http://www.pwcpa.com/									
002867 7/1/2022 6/30/2025	Perlson LLP 1000 Woodbury Road, STE 102 Woodbury, NY 11797	(914) 523-7641	Bernard Rappaport	Yes	Yes	Yes	Yes	Yes				
		Web address:	http://perlsonllp.com/home									
001239 9/1/2020 8/31/2023	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.									

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000269 2/1/2021 1/31/2024	Piaker & Lyons, P.C. 92 Hawley Street Binghamton, NY 13901	(607) 729-9373	Kyle J. Miesfeldt	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.pnlcpa.com/Default.aspx								
002907 9/1/2020 8/31/2023	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:	https://pinnacle-plan.com/								
001426 2/1/2021 1/31/2024	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:	www.odpkf.com								
000895 9/1/2020 8/31/2023	Practising Law Institute 1177 Avenue of the Americas New York, NY 10036	(212) 590-8857	Andrew D. Ottiger	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	http://www.pli.edu/								
001824 8/1/2020 7/31/2023	Prager Metis CPAs, LLC 14 Penn Plaza, Suite 1800 New York, NY 10122	(908) 766-9800 Ext. 1130	Peter Nicolas	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.pragermetis.com/								

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000421 9/1/2020 8/31/2023	Preferred Pensions LLC 375 Passaic Avenue, Suite 100 Fairfield, NJ 07004	(973) 882-3600	Carolyn Lloyd-Cohen	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.preferredpension.com/								
002709 1/1/2020 12/31/2022	PrimeVest Group/Hongjing International Education Room 1903, Block A, Shengfang Plaza No. 3005 Renmin South Rd. LuoHu District Shenzhen, China,	86075566857412	Helen Hu	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	Website is not available.								
002818 5/1/2021 4/30/2024	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:	https://www.principal.com/								
001043 9/1/2020 8/31/2023	Professional Education Services, LP 4208 Douglas Boulevard, Suite 50 Granite Bay, CA 95746	(916)791-3675	Kathy Yates							Yes	Yes
		Web address:	www.mypesce.com								
002807 3/1/2021 2/28/2024	Professional Scholastics 1971 W. Lumsden Rd, #308 Brandon, FL 33511	(877) 661-1324 Ext. 801	Mark Brooke							Yes	Yes
		Web address:	www.cpecentral.pro								

License # Effective / Expires	Organization Name and Address	Telephone	Contact	Accounting	Audit	Taxation	Advisory Services	Special Areas of Industry	All Subj.	Self Study	Ethics
000898 9/1/2020 8/31/2023	Professional Service Associates 6 Peppertday Avenue Port Washington, NY 11050	(516)883-2390	Paul J. Sanchez	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	http://www.sanchez-psa.com/								
002021 2/1/2020 1/31/2023	Professionals Publishing Group 5701 E. Hillsborough Avenue, Suite 2459 Tampa, FL 33610	(813) 662-3592	Derek Finger	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	www.cpecredit.com								
002094 12/1/2020 11/30/2023	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:	https://pcaobus.org/								
000492 2/1/2021 1/31/2024	R. A. Mercer & Co., P.C. 12250 Olean Road Box 218 Sardinia, NY 14134	(716) 496-5028	Julie L. Jagoda-Booth	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://ramercercpa.com/								
000704 2/1/2021 1/31/2024	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:	http://www.rainesfischer.com/								

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000003 2/1/2021 1/31/2024	RBT CPAs, LLP 11 Racquet Road Newburgh, NY 12550	(845) 567-9000	Jennifer R. George	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.vddw.com/								
002988 9/1/2021 8/31/2024	RDG + Partners CPAs PLLC 69B Monroe Avenue Pittsford, NY 14534	(585) 673-2600	Timothy Hem	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002842 10/1/2021 9/30/2024	Reid CPAs, LLP 7600 Jericho Turnpike, Ste 400 Woodbury, NY 11797	(516) 802-0100 308	Jonathan Cohen	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.reidllp.com								
001111 9/1/2020 8/31/2023	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:	http://www.reinsurance.org/								
002578 3/1/2022 2/28/2025	Rivkin Radler LLP 926 RXR Plaza Uniondale, NY 11556	516 357-3226	Tracey McIntyre	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.rivkinradler.com/								

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002880 11/1/2022 10/31/2025	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:	https://www.roberthalf.com/								
001741 7/1/2022 6/30/2025	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:	http://www.robertsandholland.com/								
002947 4/1/2022 3/31/2025	Rochester Regional Chapter - HFMA c/o Brendan Mance 601 Elmwood Ave, Box 777 Rochester, NY 14642	(315) 783-6171	Brendan Mance	Yes	Yes	Yes	Yes	Yes			
		Web address:									
001468 9/1/2020 8/31/2023	Roth & Company LLP 1428 36th Street, Suite 200 Brooklyn, NY 11218	(718) 236-1600	Heshy Katz	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	www.rothcocpa.com								
002334 4/1/2022 3/31/2025	RPG Consultants 181 S. Franklin Ave, Suite 202 Valley Stream, NY 11581	(212) 947-4800 Ext. 214	Evan Rapp	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.rpgconsultants.com/								

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002929 7/1/2021 6/30/2024	Ruchelman P.L.L.C. 150 East 58th Street, 22nd Floor New York, NY 10155	(212) 755-3333	Claire Melchert	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002065 8/1/2020 7/31/2023	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:	http://www.mfpc.com/								
002485 8/1/2020 7/31/2023	S G Communications, LLC 6 Sutherland Drive Monroe, NY 10950	(845) 781-0019	Jack E. Appleman	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://successfulbusinesswriting.com/								
002732 1/1/2023 12/31/2025	Saiber LLC 18 Columbia Turnpike, Suite 200 Florham Park, NJ 07932	(973) 845-7713	Joanne Murphy	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.saiber.com/								
002281 10/1/2020 9/30/2023	Sales Tax Defense, LLC 673 Deer Park Avenue Dix Hills, NY 11746	(631)491-1500	Mark Stone	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.salestaxdefense.com/								

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001562 9/1/2020 8/31/2023	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:	http://thesalestaxprofessionals.com/								
001016 2/1/2021 1/31/2024	Sandler, Rosengarten, Denis & Berger LLP 60 Cuttermill Road Great Neck, NY 11021	(516)773-4000	David Berger	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.srdbcpa.com/								
002979 1/1/2021 12/31/2023	Sasserath & Co., LLP 4175 Veterans Memorial Hwy, Suite 400 Ronkonkoma, NY 11779	(631) 368-3110	Fred Rook	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:									
002870 8/1/2022 7/31/2025	Schall & Ashenfarb CPAs, LLC 307 Fifth Avenue, 15th Floor New York, NY 10016	(212) 268-2805	David Ashenfarb	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.schallandashenfarb.com/								
002358 1/1/2022 12/31/2024	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:	http://www.superintendentofschools.com/								

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002128 6/1/2021 5/31/2024	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:	http://www.schreiberandcalvo.com/								
002997 12/1/2022 11/30/2025	Schulman Lobel LLP 1001 Avenue of the Americas, 2FL New York, NY 10018	(212) 868-5781 320	John Krall	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000581 2/1/2021 1/31/2024	Schultheis & Panettieri, LLP 450 Wireless Blvd. Hauppauge, NY 11788	(631) 273-4778	Carol Westfall	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.snpcpa.com								
002918 2/1/2021 1/31/2024	Schwartz, Fang & Keating, P.C. 60 Crossways Park Drive West, Suite 301 Woodbury, NY 11797	(516) 488-0100	Neil Fang	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://inheritlawyers.com/								
000111 2/1/2021 1/31/2024	Sciarabba Walker and Co., LLP 410 East Upland Road Ithaca, NY 14850	(607) 272-5550	Heather Barr	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://swcllp.com/								

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002714 11/1/2022 10/31/2025	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:	https://www.smlny.com/								
000009 2/1/2021 1/31/2024	Seligson & Giannattasio LLP 723 North Broadway White Plains, NY 10603	(914) 428-5560	Terence Harper	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	http://www.sgcpllp.com/								
002786 10/1/2020 9/30/2023	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:	www.sequoiacpe.com								
000740 2/1/2021 1/31/2024	Sheehan & Company, CPA, P.C. 165 Orinoco Drive Brightwaters, NY 11718	(631) 665-7040 310	Kevin G. Schmutz	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	https://www.sheehancpa.com/								
000331 2/1/2021 1/31/2024	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:	http://www.stac-cpa.com/								

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000147 9/1/2020 8/31/2023	Siena College - Academic Programs 515 Loudon Road Loudonville, NY 12211 1462	(518) 783-2307	Dr. Margaret Madden	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.siena.edu/								
002149 9/1/2021 8/31/2024	Simon School of Business, University of Rochester Carol Simon Hall, Box 270100 Rochester, NY 14627	(585) 275-8920	Ronald Goettler	Yes	Yes	Yes	Yes	Yes			
		Web address:	www.simon.rochester.edu								
000623 2/1/2021 1/31/2024	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:	www.slocumdeangelus.com								
000455 9/1/2020 8/31/2023	Society of Insurance Financial Management {SIFM} 61 Mountain Avenue Caldwell, NJ 07006	(973) 303-6297	Diane Mensinger	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://sifm.org/								
001198 9/1/2020 8/31/2023	St. Bonaventure University School of Business St. Bonaventure, NY 14778	(716) 375-2145	Mary Coombs	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.sbu.edu/								

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003004 11/1/2022	State University of New York at Old Westbury P.O. Box 210	(516) 876-3292	Marrissa Hoffmann	Yes	Yes	Yes	Yes	Yes			
10/31/2023	Old Westbury, NY 11568	Web address:									
001163 9/1/2020	Strategies For Wealth 800 Westchester Avenue, Suite N409	914-288-8841	Lisa Arpa	Yes	Yes	Yes	Yes	Yes			
8/31/2023	Rye Brook, NY 10573	Web address: http://strategiesforwealth.com/									
002992 10/1/2022	Subledger Publishing LLC 145 Dikeman St.	(516) 343-0875	Lance Mason	Yes	Yes	Yes	Yes	Yes			Yes
9/30/2025	Hempstead, NY 11550	Web address:									
002922 4/1/2021	Suffolk Academy of Law 560 Wheeler Road	(631) 234-5511 229	Cynthia Doerler	Yes	Yes	Yes	Yes	Yes			
3/31/2024	Hauppauge, NY 11788	Web address: www.scba.org									
001414 9/1/2020	SUNY at Buffalo Office of Professional and Exec Dev 339 Jacobs Management Center	(716)645-3200	Courtney J. Walsh	Yes	Yes	Yes	Yes	Yes			
8/31/2023	Buffalo, NY 14260	Web address: http://www.buffalo.edu/									

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002370 4/1/2022 3/31/2025	Surgent CFO Resources, LLC dba CPAStelfStudy.com 11807 Allisonville Road., #539 Fishers, IN 46038	(610) 994-9606	Janet Benjamin							Yes	Yes
		Web address:	www.cpaselfstudy.com								
000618 9/1/2020 8/31/2023	Surgent McCoy CPE, LLC 201 N. King of Prussia Rd., STE 370 Radnor, PA 19087	(610)994-9606	Janet Benjamin	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	www.surgencpe.com								
001883 5/1/2021 4/30/2024	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:	www.szycpa.com								
002928 6/1/2021 5/31/2024	TAPA Institute 89-40 208th Street Queens Village, NY 11427	(888) 507-8027	Sabine Charles	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.tapainstitute.com/								
003003 10/1/2022 9/30/2023	Tax Executives Institute, Inc. - NJ Chapter c/o Paul L. Cevoli 10 Thatchwood Ct. North Brunswick, NJ 08902	(732) 718-6198	Paul L. Cevoli	Yes	Yes	Yes	Yes	Yes			
		Web address:									

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001833 9/1/2020 8/31/2023	Tax Executives Institute, Upstate NY Chapter c/o Jamie Busch, Constellation Brands 207 High Point Drive Victor, NY 14564	(607) 207-6401	Jamie Busch	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://tei.org/chapters/Pages/default.aspx								
002993 10/1/2022 9/30/2025	Tax Executives Institute-Westchester Fairfield Chapter P.O. Box 4637 Stanford, CT 06907 0637	(203) 668-0206	Peter F. De Nicola	Yes	Yes	Yes	Yes	Yes			
		Web address:									
001815 7/1/2020 6/30/2023	Tax Talk Today 4401-A Connecticut Ave, NW, #170 Washington, DC 20008	(703) 638-9763	Gregg Nelson	Yes	Yes	Yes	Yes	Yes		Yes	
		Web address:	www.taxtalktoday.com								
000149 2/1/2021 1/31/2024	Teal, Becker and Chiaromonte, CPAs, P.C. 7 Washington Square Albany, NY 12205	(518) 456-6663	Paula Pierce	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.tbccpa.com								
002900 8/1/2020 7/31/2023	Thaney & Associates CPAs PC 2024 West Henrietta Road, Bldg 4B Rochester, NY 14623	(585) 427-2410 Ext. 111	Mattie Martinez	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.thaneycpa.com								

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002789 10/1/2020 9/30/2023	The Borek Group, LLC 7100 Colombia Gateway Drive, Suite 190 Columbia, MD 21046	(410) 988-3820	Charles Borek	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	www.borekgroup.com/cpe/								
002883 12/1/2022 11/30/2025	The CPA Club of Bergen County, LLC 22 Willowbrook Drive North Caldwell, NJ 07006	(201) 704-9227	James Lin	Yes	Yes	Yes	Yes	Yes			
		Web address:	Website is not available.								
002917 1/1/2021 12/31/2023	The Estate Planning Council of Nassau County, Inc. P.O. Box 338 Massapequa Park, NY 11762 0338	(917) 864-5228	Peter Manzi	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.epcnassau.org/								
000278 9/1/2020 8/31/2023	The Quintessential Experience in Financial Services 1393 Veterans Memorial Highway Suite 314N Hauppauge, NY 11788	(631)582-6400	Jay Goodman	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.tqefinancial.com								
002801 2/1/2021 1/31/2024	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:	http://www.tccpa.net/								

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000014 2/1/2021 1/31/2024	Todres & Company, LLP 400 Post Avenue, Ste 205 Westbury, NY 11590 9999	(516) 997-3232	Michael Todres	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.todres.com/								
000044 2/1/2021 1/31/2024	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:	http://www.trachtenbergandpauker.com/								
002427 12/1/2022 11/30/2025	Treasury Partners 300 Madison Avenue, 29th Floor New York, NY 10017	(917) 286-2780	David JD'Amico	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.treasurypartners.com/overview								
001174 3/1/2021 2/29/2024	Tronconi Segarra & Associates, LLP 8321 Main Street Williamsville, NY 14221	(716) 633-1373	James S. Segarra	Yes	Yes	Yes	Yes	Yes			Yes
		Web address:	https://www.tsacpa.com/								
001874 4/1/2021 3/31/2024	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:	https://www.ubs.com/us/en.html								

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000328 2/1/2021 1/31/2024	UHY LLP 4 Tower Place, Executive Park, 7th Floor Albany, NY 12203	(518) 694-5747	Colleen Estes	Yes	Yes	Yes	Yes	Yes			
		Web address:	www.uhy-us.com								
002028 4/1/2020 3/31/2023	UltimateCPE, Inc. 3207 Wicklow Lane Clover, SC 29710	(866) 760-5400	Anna Bourne	Yes	Yes	Yes	Yes	Yes		Yes	Yes
		Web address:	https://www.ultimatecpe.com/								
000225 9/1/2020 8/31/2023	United Jewish Appeal - Federation of NY 130 East 59th Street New York, NY 10022	(212) 836-1305	Stanley Baumblatt	Yes	Yes	Yes	Yes	Yes			
		Web address:	Ethics added 8/28/2017. https://www.ujafedny.org/								
002843 10/1/2021 9/30/2024	Untracht Early LLC 325 Columbia Turnpike, Suite 202 Florham Park, NJ 07932	(973) 805-7102	Thomas Edgar	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.untracht.com/								
002760 7/1/2020 6/30/2023	USA Branch, International Fiscal Association, Inc. 2604 Elmwood Avenue, #347 Rochester, NY 14618	(866) 294-9464	Pamela Lyons	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.ifausa.org/								

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002837 8/1/2021 7/31/2024	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:	http://wffacpa.com/								
002469 6/1/2020 5/31/2023	Wall Street Tax Educational Corp. C/O CohnReznick, LLP 4 Becker Farm Road Roseland, NJ 07068	212 284-1733	Steven Kaplan	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002998 1/1/2023 12/31/2025	Waschitz Pavolff CPA LLP P.O. Box 871 Monticello, NY 12701	(845) 794-5211	Michael Waschitz	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002978 11/1/2020 10/31/2023	WatsonRice LLP 5 Penn Plaza, 15th Floor New York, NY 10001	(212) 447-7300	Marcevir Bernardo	Yes	Yes	Yes	Yes	Yes			
		Web address:									
002949 4/1/2022 3/31/2025	Weaver and Tidwell, LLP 2821 West 7th Street, Suite 700 Fort Worth, TX 76107	(817) 882-7360	Alexis Beebe	Yes	Yes	Yes	Yes	Yes			
		Web address:									

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002885 2/1/2020 1/31/2023	WebCPE, Inc. 1209 North Creek Drive Edmond, OK 73034	(405) 210-4802	Kartik C Saha							Yes	Yes
		Web address:	www.webcpe.net								
000035 2/1/2021 1/31/2024	Weinstein & Wohlfalka CPAs, P.C. 1400 Old Country Road, Suite 102 Westbury, NY 11590	(516) 873-7878	Walter Wohlfalka	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://w-wcpas.net								
000570 2/1/2021 1/31/2024	West & Company CPAs PC 97 North Main Street P.O. Box 1219 Gloversville, NY 12078 0354	(518) 725-7127	Emily J Brown	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://westcpapc.com/								
000124 9/1/2020 8/31/2023	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:	https://go.nccpap.org								
001353 9/1/2020 8/31/2023	Western CPE 243 Pegasus Drive Bozeman, MT 59718	(406) 585-3176	Larissa Young							Yes	Yes
		Web address:	www.westerncpe.com								

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000292 3/1/2021 2/29/2024	Whittemore, Dowen & Ricciardelli, LLP 333 Aviation Road, Building B Queensbury, NY 12804	(518) 792-0918	Robin L. Wadleigh	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.wdrepa.com/								
002999 2/1/2023 1/31/2026	Wild, Maney & Resnick LLP 185 Froehlich Farm Blvd. Woodbury, NY 11797	(516) 364-8888	Matthew Taus	Yes	Yes	Yes	Yes	Yes			
		Web address:									
000519 2/1/2021 1/31/2024	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 10/1/2020 9/30/2023	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								
000410 9/1/2020 8/31/2023	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:	http://www.wsmesq.com/								

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001860 1/1/2021 12/31/2023	Wojeski & Co., CPA's, P.C. 159 Wolf Road Albany, NY 12205	(518) 477-1102	Frank Ferrucci	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.wojeskico.com/								
000085 9/1/2020 8/31/2023	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:	www.cchgroup.com								
002856 3/1/2022 2/28/2025	Worldwide Employee Benefits Network-NYC Chapter c/o Rita Piazza 4 Manhattanville Road, Suite 402 Purchase, NY 10577	(212) 710-1744	Rita Piazza	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.webnetwork.org/chapters								
001841 10/1/2020 9/30/2023	Xerox Corporation 201 Merritt 7 Norwalk, CT 06851	(203) 849-2607	Tamara Milwee	Yes	Yes	Yes	Yes	Yes			
		Web address:	https://www.xerox.com/index/enin.html								
002848 12/1/2021 11/30/2024	Your Part-Time Controller, LLC 1500 Walnut Street, Suite 1200 Philadelphia, PA 19102	(215) 525-3159	Keri Padgett	Yes	Yes	Yes	Yes	Yes			
		Web address:	http://www.yptc.com/								

License # Effective / Expires	Organization Name and Address	Telephone	Contact	Accounting	Audit	Taxation	Advisory Services	Special Areas of Industry	All Subj.	Self Study	Ethics
002945 3/1/2022	Zapken & Loeb LLP 3 Crossways Park Drive West Woodbury, NY 11797	(516) 822-5000	Steven Bandini	Yes	Yes	Yes	Yes	Yes			
2/28/2025		Web address:									