

Who Audits SEC Registrants by Reporting Status of the Company						
Audit Firms	Total Registrants	Large Accelerated Filer	Accelerated Filer	Smaller Reporting Company	Non-Accelerated Filer	Other (publicly traded Funds & Trusts)
Ernst & Young LLP	1561	563	473	88	207	230
Deloitte & Touche LLP	1239	424	306	56	212	241
PricewaterhouseCoopers LLP	1164	517	296	37	175	139
KPMG LLP	983	399	315	67	153	49
Grant Thornton LLP	339	37	172	97	32	1
BDO Seidman LLP	257	20	116	92	29	0
Moore & Associates Chartered	192	0	2	156	34	0
McGladrey & Pullen LLP	136	3	33	82	18	0
Crowe Horwath LLP	117	4	52	51	10	0
Malone & Bailey PLLC	113	0	5	89	19	0
Sherb & Co LLP	67	0	2	58	7	0
Beard Miller Company LLP	64	0	26	34	4	0
Moss Adams LLP	59	3	25	25	6	0
UHY LLP	58	1	16	30	11	0
Madsen & Associates CPAs Inc	56	0	0	36	20	0
Child Van Wagoner & Bradshaw PLLC	55	0	0	49	6	0
Hein & Associates LLP	53	0	17	28	8	0
Marcum & Kliegman LLP	48	0	8	28	12	0
Chisholm Bierwolf & Nilson LLC	47	0	0	34	13	0
Kabani & Co Inc	47	0	0	32	15	0
Jewett Schwartz Wolfe & Associates	46	0	1	36	9	0
BKD LLP (Baird Kurtz & Dobson LLP)	45	1	20	22	2	0
Dale Matheson Carr-Hilton LaBonte CA	45	0	0	29	16	0
Elliott Davis LLC	44	0	5	35	4	0
Gruber & Company LLC	43	0	1	33	8	1
HJ & Associates LLC	43	0	0	37	6	0
M&K CPAS PLLC	43	0	0	40	3	0
Eisner LLP	42	1	12	20	6	3
BDO Dunwoody LLP	40	0	2	20	18	0
Burr Pilger & Mayer LLP	39	0	11	23	5	0
JH Cohn LLP	39	0	4	28	7	0
Bagell Josephs Levine & Co LLC	37	0	3	28	6	0
Ronald R Chadwick PC	37	0	0	30	7	0
Manning Elliott LLP	36	0	1	30	5	0
RBSM LLP	36	0	3	29	4	0
Hansen Barnett & Maxwell LLP	35	1	2	26	6	0
Michael T Studer CPA PC	35	0	1	30	4	0
Mayer Hoffman McCann PC	35	0	5	25	5	0
Ehrhardt Keefe Steiner & Hottman PC	34	0	11	21	2	0
Dixon Hughes PLLC	33	1	16	12	4	0
Eide Bailly LLP	33	0	2	24	7	0
Peterson Sullivan PLLC	33	0	1	26	6	0
Li & Company PC	32	0	0	27	5	0
Rothstein Kass & Company PC	32	1	2	20	7	2
Amper Politziner & Mattia LLP (fka PC/PA)	31	0	6	24	1	0
DeJoya Griffith & Company	31	0	0	27	4	0
PMB Helin Donovan LLP	31	0	3	25	3	0
Webb & Company PA	30	0	0	28	2	0
Weinberg & Company PA	30	0	1	25	4	0
Cordovano & Honeck PC	29	0	0	25	4	0
Moore Stephens Wurth Frazer & Torbet LLP	29	0	4	21	4	0
Stark Winter Schenkein & Co LLP	29	0	1	21	7	0
Maddox Ungar Silberstein PLLC	28	0	0	23	5	0
SingerLewak LLP	28	1	9	15	3	0
Chang G Park CPA PhD	27	0	0	24	3	0
GHP Horwath PC	27	0	4	21	2	0
Vitale Caturano & Company Ltd	27	0	6	21	0	0
Davidson & Company	26	0	2	12	12	0
LBB & Associates LLP	25	0	0	22	3	0
Squar Milner Peterson Miranda & Williamson LLP	25	1	3	16	5	0
Plante & Moran PLLC	24	0	8	15	0	1
Stonefield Josephson Inc	24	0	3	18	3	0
Virchow Krause & Company LLP	24	0	6	15	3	0
Weaver & Martin LLC	24	0	0	20	4	0
Mantyla McReynolds LLC	23	0	0	22	1	0
Reznick Group PC	23	0	0	22	1	0
Smythe Ratcliffe Chartered Accountants	23	0	0	4	19	0
Cherry Bekaert & Holland LLP	22	0	4	15	3	0
Davis Accounting Group PC	22	0	0	18	4	0
Mendoza Berger Company LLP	22	0	0	18	4	0
GBH CPAs PC	21	0	2	17	2	0

Paritz & Company PA	21	0	0	19	2	0
Rosenberg Rich Baker Berman & Company	21	0	0	19	2	0
Rotenberg & Co LLP	21	0	0	19	2	0
Williams & Webster PS	21	0	1	19	1	0
Yount Hyde & Barbour PC	21	0	10	11	0	0
Holtz Rubenstein Reminick LLP	20	0	1	18	1	0
KBL LLP	20	0	0	17	3	0
Kempisty & Company CPAs PC	20	0	0	15	5	0
Schumacher & Associates Inc	20	0	0	18	2	0
Schwartz Levitsky Feldman	20	0	1	10	9	0
Wolf & Company PC	20	0	5	12	3	0
KMJ Corbin & Company LLP	19	0	1	17	1	0
LL Bradford & Company LLC	19	0	1	18	0	0
Mauldin & Jenkins LLC	19	0	5	12	2	0
SR Snodgrass AC	19	0	6	13	0	0
Larry O'Donnell CPA PC	18	0	0	16	2	0
Meyler & Company LLC	18	0	0	13	5	0
Moore Stephens PC	18	1	4	12	1	0
Perry-Smith & Co LLP	18	0	6	9	3	0
James Stafford CA	17	0	0	8	9	0
Michael F Cronin CPA	16	0	0	15	1	0
Morison Cogen LLP	16	0	0	12	4	0
Pollard-Kelley Auditing Services Inc	16	0	0	9	7	0
Pritchett Siler & Hardy PC	16	0	0	16	0	0
Stegman & Company PA	16	0	3	13	0	0
Bernstein & Pinchuk LLP	15	0	0	12	3	0
Friedman LLP	15	0	5	9	1	0
George Stewart CPA	15	0	0	12	3	0
Lawrence Scharfman & Co CPA PA	15	0	0	11	4	0
Robison Hill & Co CPA	15	0	0	12	3	0
Whitley Penn PC	15	0	2	11	2	0
Boulay Heutmaker Zibell & Co PLLP	14	0	0	10	4	0
Carlin Charron & Rosen LLP	14	0	2	12	0	0
Demetrius & Company LLC	14	0	1	9	4	0
Goldman Parks Kurland Mohidin LLP	14	0	1	13	0	0
KBA Group LLP (King Griffin & Adamson PC)	14	0	0	9	5	0
MSCM LLP Chartered Accountants	14	0	1	6	7	0
Parente Randolph LLC	14	0	3	11	0	0
Rose Snyder & Jacobs CPAs	14	0	1	10	3	0
John Kinross-Kennedy CPA	13	0	0	12	1	0
Killman Murrell & Company PC	13	0	0	10	3	0
Morgan & Company	13	0	0	6	7	0
Morgenstern Svoboda & Baer CPAs PC	13	0	0	10	3	0
Porter Keadle Moore LLP	13	0	6	7	0	0
SW Hatfield CPA	13	0	0	11	2	0
Tait Weller & Baker	13	0	0	0	0	13
Withum Smith & Brown PC	13	0	1	8	3	1
Zhong Yi (Hong Kong) CPA Co Ltd	13	0	0	12	1	0
Berman & Company PA	12	0	0	12	0	0
Hacker Johnson & Smith PA	12	0	2	9	1	0
Piercy Bowler Taylor & Kern CPAs Ltd	12	0	1	9	2	0
PKF Hong Kong SAR	12	0	1	10	1	0
Raich Ende Malter & Co LLP	12	0	0	10	1	1
Weaver & Tidwell LLP	12	1	1	9	1	0
DeVisser Gray CA	11	0	0	0	11	0
Haskell & White LLP	11	0	2	7	2	0
Hawkins Accounting	11	0	0	9	2	0
HoganTaylor LLP	11	0	2	8	1	0
Kyle L Tingle CPA LLC	11	0	0	10	1	0
Randall N Drake CPA	11	0	0	10	1	0
Salberg & Company PA	11	0	0	11	0	0
The Blackwing Group LLC	11	0	0	11	0	0
Turner Stone & Company LLP	11	0	0	8	3	0
Vavrinek Trine Day & Company LLP	11	0	3	8	0	0
Berenfeld Spritzer Shechter & Sheer	10	0	0	9	1	0
Carver Moquist & O'Connor LLC	10	0	0	10	0	0
DeCoria Maichel & Teague PS	10	0	0	9	1	0
McKennon Wilson & Morgan LLP	10	0	0	9	1	0
Odenberg Ullakko Muranishi & Co LLP	10	0	4	4	2	0
Pender Newkirk & Company CPAs	10	0	2	7	1	0
Rotenberg Meril Solomon Bertiger & Guttilla PC IP	10	0	0	7	3	0
Semple Marchal & Cooper LLP	10	0	0	7	3	0
Weiser LLP	10	0	3	5	2	0
Cinnamon Jang Willoughby & Company	9	0	0	4	5	0
Ham Langston & Brezina LLP	9	0	0	7	2	0
Kramer Weisman & Associates LLP	9	0	0	7	2	0
Lake & Associates CPA's LLC	9	0	0	9	0	0
Miller Ellin & Co LLP	9	0	0	5	4	0

Robert G Jeffrey CPA	9	0	0	8	1	0
SF Partnership LLP	9	0	0	7	2	0
Albert Wong & Co	8	0	0	6	2	0
Armanino McKenna LLP	8	1	1	5	1	0
BDO Ziv Haft CPAs	8	0	2	3	3	0
Berman Hopkins Wright & LaHam CPAs LLP	8	0	0	3	5	0
Chang Lee LLP	8	0	0	7	1	0
Farber Hass Hurley & McEwen	8	0	1	5	2	0
Freed Maxick & Battaglia CPAs PC	8	0	1	6	1	0
KR Margetson Ltd	8	0	0	7	1	0
MacKay LLP	8	0	0	5	3	0
Mark Bailey & Co Ltd	8	0	0	8	0	0
Meyers Norris Penny LLP	8	0	1	3	4	0
Moore Stephens Frost PLC	8	0	1	5	2	0
Patrizio & Zhao LLC	8	0	1	6	1	0
Raymond Chabot Grant Thornton	8	0	1	3	4	0
Rehmann Robson PC	8	0	2	6	0	0
Samuel H Wong & Co LLP	8	0	0	6	2	0
Shatswell MacLeod & Company PC	8	0	0	8	0	0
Spector & Wong LLP	8	0	0	7	1	0
Tanner LC	8	0	3	5	0	0
Vasquez & Company LLP	8	0	0	6	2	0
Wolinetz Lafazan & Company PC	8	0	0	7	1	0
BDO McCabe Lo Limited	7	0	1	3	3	0
Briggs Bunting & Dougherty LLP	7	0	0	1	0	6
Daszkal Bolton LLP	7	0	0	7	0	0
DNTW Chartered Accountants LLP	7	0	0	7	0	0
Gumbiner Savett Inc	7	0	0	6	1	0
Jimmy CH Cheung & Co	7	0	0	5	2	0
Kirkland Russ Murphy & Tapp PA	7	0	1	5	1	0
LaPorte Sehr Romig & Hand PC	7	0	0	7	0	0
LJ Soldering Associates LLC	7	0	2	4	1	0
Mazars CPA Ltd	7	0	0	7	0	0
PKF New York PC	7	0	2	5	0	0
Rachlin LLP	7	0	2	5	0	0
Stan Jeong-Ha Lee CPA	7	0	0	6	1	0
The Hall Group CPAs	7	0	0	7	0	0
Wiener Goodman & Company LLC	7	0	0	6	1	0
Wipfli LLP	7	0	2	5	0	0
Berry Dunn McNeil & Parker	6	0	3	3	0	0
Brimmer Burek & Keelan LLP	6	0	1	5	0	0
Brown Armstrong Paulden McCown Hill Starbuck &	6	0	3	3	0	0
Carr Riggs & Ingram LLP	6	0	3	2	1	0
Cross Fernandez & Riley LLP	6	0	0	6	0	0
Drakeford & Drakeford LLC	6	0	0	4	2	0
Farmer Fuqua & Huff PC	6	0	0	4	2	0
Kelly & Company CPA	6	0	1	5	0	0
Lane Gorman Trubitt LLP	6	0	3	3	0	0
Lurie Besikof Lapidus & Company LLP	6	0	0	6	0	0
Pannell Kerr Forster Texas PC (PKF)	6	1	2	3	0	0
RSM Richter LLP	6	0	0	5	1	0
Schneider Downs & Company Inc	6	0	2	4	0	0
Smith Elliott Kearns & Company LLC	6	0	4	2	0	0
Spicer Jeffries LLP	6	1	1	1	3	0
Traci Anderson CPA	6	0	0	5	1	0
Turner Jones & Company PLLC	6	0	0	5	1	0
Yu & Associates CPA Corporation	6	0	0	6	0	0
AJ Robbins PC	5	0	0	4	1	0
Alan Weinberg CPA	5	0	0	4	1	0
Asher & Company Ltd	5	0	0	5	0	0
Berkovits Lago & Company LLP	5	0	0	3	2	0
Bouwhuis Morrill & Company LLC	5	0	0	3	2	0
Braver PC	5	0	0	4	1	0
Brown Edwards & Company LLP	5	0	2	3	0	0
Causey Demgen & Moore Inc	5	0	0	5	0	0
Choi Kim & Park LLP	5	0	0	4	1	0
Comiskey & Company PC	5	0	0	4	1	0
Dohan & Company	5	0	0	4	1	0
Frank L Sasseti & Co	5	0	0	4	1	0
Frazier & Deeter LLC	5	0	0	0	5	0
GLO CPAs LLP	5	0	0	2	3	0
Jonathon P Reuben CPA	5	0	0	5	0	0
Jones Simkins PC	5	0	1	2	2	0
Kenne Ruan CPA PC	5	0	0	5	0	0
Liebman Goldberg & Drogin LLP	5	0	0	4	1	0
Malin Bergquist & Company LLP	5	0	1	3	1	0
Maloney & Novotny LLC	5	0	0	4	1	0
McNair McLemore Middlebrooks & Co LLP	5	0	2	3	0	0

Padgett Stratemann & Co LLP	5	0	1	4	0	0
PKF California CPAs	5	0	0	3	2	0
Rodefer Moss & Co PLLC	5	0	0	5	0	0
Sarna & Company	5	0	0	5	0	0
Sobel & Co LLC	5	0	0	3	2	0
Stowe & Degon	5	0	0	5	0	0
Thomas Leger & Co LLP	5	0	0	3	2	0
Trien Rosenberg Rosenberg Weinberg Ciullo & Fa	5	0	0	5	0	0
Vellmer & Chang Chartered Accountants	5	0	0	3	2	0
Akin Doherty Klein & Feuge PC	4	0	1	3	0	0
Amisano Hanson CA	4	0	0	1	3	0
Arnett & Foster PLLC	4	0	1	3	0	0
Baum & Company PA	4	0	0	4	0	0
Baumann Raymondo & Company PA	4	0	0	3	1	0
Blackman Kallick LLP	4	0	1	2	1	0
Clifton Gunderson LLP	4	0	1	3	0	0
Conner & Associates PC	4	0	0	4	0	0
Coulter & Justus PC	4	0	0	4	0	0
D'Arcangelo & Co LLP	4	0	0	2	2	0
Dominic KF Chan & Co CPA	4	0	0	1	3	0
Donahue & Associates LLP	4	0	0	4	0	0
Farber Hass Hurley LLP	4	0	0	3	1	0
Gately & Associates	4	0	0	3	1	0
Goff Backa Alfera & Company LLC	4	0	0	2	2	0
Goldman & Parks LLP	4	0	0	3	1	0
Grobstein Horwath & Company LLP	4	0	1	2	1	0
Hays & Company LLP	4	0	0	2	2	0
Hutchinson & Bloodgood LLP	4	0	1	3	0	0
Jeffrey S Gilbert CPA	4	0	0	2	2	0
Jorgensen & Co.	4	0	0	4	0	0
Kim & Lee Corporation	4	0	0	3	1	0
Macias Gini & O'Connell LLP	4	0	0	4	0	0
Margolin Winer & Evens LLP	4	0	0	4	0	0
Margolis & Company PC	4	0	2	2	0	0
Miller Wachman LLP	4	0	2	1	1	0
Moore Stephens Hong Kong	4	0	1	0	3	0
Moore Stephens Lovelace PA	4	0	1	3	0	0
MS Group CPA LLC	4	0	1	3	0	0
Radin Glass & Co LLP	4	0	0	3	1	0
Rowles & Company LLP	4	0	1	3	0	0
Schechter Dokken Kanter Andrews & Selcer Ltd	4	0	1	2	1	0
Tarvaran Askelson & Company LLP	4	0	0	4	0	0
WT Uniack & Co CPAs PC	4	0	0	3	1	0
Barzily & Co	3	0	0	3	0	0
Bateman & Co Inc PC	3	0	0	1	2	0
Battelle & Battelle LLP	3	0	1	2	0	0
Bedinger & Company	3	0	0	1	2	0
Bongiovanni & Associates PA	3	0	0	2	1	0
Burton McCumber & Cortez LLP	3	0	0	3	0	0
CCR LLP	3	0	0	3	0	0
Clark Schaefer Hackett & Company	3	0	0	3	0	0
Cole & Reed PC	3	0	0	3	0	0
Cornick Garber & Sandler LLP	3	0	0	3	0	0
Creason & Associates PLLC	3	0	0	3	0	0
Danziger & Hochman	3	0	0	0	3	0
DeLeon & Company PA	3	0	0	2	1	0
DeMeo Young McGrath	3	0	1	2	0	0
Dworken Hillman LaMorte & Sterczala PC	3	0	0	2	1	0
Ferlita Walsh & Gonzalez PA	3	0	1	2	0	0
Habif Arogeti & Wynne PC	3	0	0	3	0	0
Haynie & Co	3	0	0	1	2	0
Hazlett Lewis & Bieter PLLC	3	0	1	1	1	0
HLB Cinnamon Jang Willoughby & Co CA	3	0	0	2	1	0
Holtz Rubenstein & Co LLP	3	0	0	3	0	0
Horne LLP	3	0	2	1	0	0
Horowitz & Ullmann PC	3	0	0	1	2	0
Imowitz Koenig & Co LLP	3	0	0	3	0	0
J Crane CPA PC	3	0	0	2	1	0
John A Braden & Company PC	3	0	0	3	0	0
Johnson Lambert & Co	3	0	3	0	0	0
Joseph Decosimo & Company LLP	3	0	2	1	0	0
JTC Fair Song CPA Firm	3	0	0	2	1	0
KCCW Accountancy Corp	3	0	0	3	0	0
Keith K Zhen CPA	3	0	0	3	0	0
Kingery & Crouse PA	3	0	1	2	0	0
Lazar Levine & Felix LLP	3	0	0	3	0	0
Louis Plung & Company	3	0	0	2	1	0
Madsen Bros & Associates	3	0	0	1	2	0

Mazars LLP	3	0	1	1	0	1
McCarney Greenwood LLP CA	3	0	0	0	3	0
McGovern Hurley Cunningham LLP CAs	3	0	0	2	1	0
McGrail Merkel Quinn & Associates	3	0	1	2	0	0
Meaden & Moore Ltd	3	0	0	3	0	0
MSPC CPAs and Advisors PC	3	0	0	3	0	0
Nichols Cauley & Associates LLC	3	0	0	3	0	0
Paula S Morelli CPA PC	3	0	0	3	0	0
Philip Vogel & Co PC	3	0	0	3	0	0
PKF Certified Public Accountants PC	3	0	2	1	0	0
PKF Witt Mares PLC	3	0	1	1	1	0
PS Stephenson & Co PC	3	0	0	1	2	0
Pustorino Puglisi & Co LLP	3	0	0	1	2	0
Rosen Seymour Shapss Martin & Company LLP	3	0	0	1	2	0
Rowbotham & Company LLP	3	0	0	3	0	0
Rubin Brown LLP	3	0	0	2	1	0
Russell Bedford Stefanou Mirchandani LLP	3	0	0	1	2	0
Seligson & Giannatassio LLP	3	0	0	3	0	0
Smith Carney & Co PC	3	1	0	1	1	0
STS Partners LLP	3	0	0	1	2	0
Sutton Robinson Freeman & Co PC	3	0	0	1	2	0
TE Lott & Company	3	0	2	1	0	0
Weinberg & Associates LLC	3	0	0	3	0	0
Wendes & McClaghry Accountancy Corporation	3	0	0	2	1	0
Bartolomei Pucciarelli LLC	2	0	0	2	0	0
BDO Kendalls	2	0	1	0	1	0
BDO Shenzen Dahua Tiancheng CPAs	2	0	1	1	0	0
BDO Trevisan Auditores Independentes	2	0	0	0	2	0
BDO Visura	2	0	0	2	0	0
Berkovits & Company LLC	2	0	0	2	0	0
BKR Cornwell Jackson	2	0	0	2	0	0
Brady Martz & Associates PC	2	0	0	0	2	0
Brock Schechter & Polakoff LLP	2	0	0	1	1	0
Buckno Lisicky & Company	2	0	0	2	0	0
Burnham & Schumm PC	2	0	0	2	0	0
Cacciamatta Accountancy Corporation	2	0	1	1	0	0
CF & Co LLP	2	0	1	1	0	0
Connolly Grady & Cha PC	2	0	0	2	0	0
D&H Group LLP CA	2	0	0	0	2	0
Dannible & McKee LLP	2	0	0	2	0	0
Fahn Kanne & Co	2	0	1	0	1	0
Fazzari & Partners LLP	2	0	0	1	1	0
Fitts Roberts & Co Inc	2	0	0	2	0	0
Friedman Cohen Taubman & Company CPA's LLC	2	0	0	2	0	0
GG Poole FCPA	2	0	0	0	0	2
Goldstein Lewin & Co.	2	0	0	2	0	0
Goodman & Company LLP	2	0	0	1	1	0
Gregory & Associates LLC CPAs	2	0	1	0	1	0
Gregory Sharer & Stuart PA	2	0	0	2	0	0
Gvilli & Co CPA	2	0	0	2	0	0
Hall Kistler & Company LLP	2	0	1	1	0	0
Hancock Askew & Co LLP	2	0	1	1	0	0
HLB Hodgson Impey Cheng	2	0	0	2	0	0
Hoberman Miller Goldstein & Lesser PC CPA	2	0	0	1	1	0
Horwath Velez & Co PSC	2	0	0	2	0	0
I Vellmer Inc	2	0	0	2	0	0
JD Cloud & Co LLP	2	0	1	1	0	0
JH Williams & Co LLP	2	0	1	1	0	0
Johnson Miller & Co	2	1	0	1	0	0
JW Hunt & Company LLP	2	0	1	1	0	0
Kaufman Rossin & Company PA	2	0	1	1	0	0
Kraft CPAs PLLC	2	0	2	0	0	0
Kyoto Audit Corporation	2	2	0	0	0	0
Larry Wolfe CPA	2	0	0	2	0	0
Lefkowitz Garfinkel Champi & DeRienzo PC	2	0	0	1	1	0
Levitz Zacks & Ciceric CPAs Inc	2	0	0	2	0	0
Lumsden & McCormick LLP	2	0	0	2	0	0
Mahoney Sabol & Company LLP	2	0	0	2	0	0
Michael Trokey & Company PC	2	0	0	2	0	0
Monroe Shine & Co Inc	2	0	0	2	0	0
Montgomery Coscia Greilich LLP	2	0	0	2	0	0
Nussbaum Yates Berg Klein & Wolpow LLP	2	0	0	1	1	0
Olsen Thielen & Company Ltd	2	0	1	0	1	0
P.C. Liu CPA PC	2	0	0	2	0	0
Patrick Rodgers CPA PA	2	0	0	2	0	0
Pattillo Brown & Hill LLP	2	0	0	2	0	0
Payne Smith and Jones PC	2	0	1	1	0	0

Petrie Raymond	2	0	1	1	0	0
Renaud Lachance CA	2	0	0	0	0	2
Richey May & Co PC	2	0	0	2	0	0
Robert L White & Associates Inc	2	0	0	1	1	0
Sheila Fraser FCA	2	0	0	0	0	2
Simon & Edward LLP	2	0	0	2	0	0
Simontacchi & Company LLP	2	0	0	1	1	0
Somerset CPAs PC	2	0	0	1	1	0
Squar Milner Miranda & Williamson LLP	2	0	0	1	1	0
Squar Milner Reehl & Williamson LLP	2	0	0	1	1	0
Stevens Powell & Company PA	2	0	0	1	1	0
Swalm & Associates CPAs	2	0	0	0	2	0
Tabriztchi & Co CPA PC	2	0	0	2	0	0
Thigpen Jones Seaton & Co	2	0	0	2	0	0
Thomas J Harris CPA	2	0	0	2	0	0
Trice Geary & Myers LLC	2	0	0	2	0	0
UHY Haines Norton	2	0	0	2	0	0
UHY LDMB Advisors Inc	2	0	0	2	0	0
Vitale Caturano & Co PC	2	0	0	2	0	0
Warren Averett Kimbrough & Marino PC	2	0	1	1	0	0
Watson Dauphinee & Masuch CA	2	0	0	0	1	1
Witt Mares & Company PLC	2	0	0	2	0	0
Xinbo Hu CPA / HUB CPAs	2	0	0	1	1	0
Abrams Foster Nole & Williams PA	1	0	0	0	1	0
Accounting & Consulting Group LLP	1	0	0	1	0	0
Accuity LLP	1	0	0	0	1	0
Aidman Piser & Company	1	0	0	0	1	0
Alexander Thompson Arnold PLLC	1	0	1	0	0	0
Andrews Hooper & Pavlik PLC	1	0	0	0	1	0
Arik Eshel CPA	1	0	0	1	0	0
Aronson & Company PC	1	0	0	1	0	0
Arthur Andersen LLP	1	0	1	0	0	0
Aston Bell & Associates	1	0	0	0	1	0
Baker Newman & Noyes LLC	1	0	0	1	0	0
Barfield Murphy Shank & Smith PC	1	0	0	0	1	0
BDO Audiberia Auditores SL	1	0	1	0	0	0
BDO Australia	1	0	1	0	0	0
BDO Chartered Accountants	1	0	0	0	1	0
BDO Feinstein International AB	1	0	0	1	0	0
BDO Hernandez Marron y Cia S.C.	1	0	0	0	1	0
BDO Kazakhstanaudit LLP	1	0	0	1	0	0
BDO Kontroll Ltd	1	0	0	1	0	0
BDO Numerica SA	1	0	0	0	1	0
BDO Raffles	1	0	0	1	0	0
BDO Stoy Hayward IA	1	1	0	0	0	0
Becher Della Torre Gitto & Company	1	0	0	1	0	0
Berkovitz & Company PA	1	0	0	1	0	0
Berman Hopkins and Moss CPAs LLP	1	0	0	0	1	0
BKR Yarel + Partners	1	0	0	1	0	0
Blanchfield Kober & Company PC	1	0	0	0	1	0
Blanchfield Meyer Kober & Rizzo, LLP	1	0	0	0	1	0
Bobbitt Pittenger & Company PA	1	0	1	0	0	0
Borland Benefield PC	1	0	0	1	0	0
Braver & Company PC	1	0	0	1	0	0
Brightman Almagor & Co	1	0	0	1	0	0
Brown Armstrong Paulden McCown Starbuck Thor	1	0	0	1	0	0
Brown Smith Wallace LLC	1	0	0	1	0	0
Castaing Hussey & Lolan LLC	1	0	0	1	0	0
Catherine Fang CPA LLC	1	0	0	0	1	0
Chisholm Bierwolf Nilson & Morrill LLC	1	0	0	0	1	0
Clay Thomas PC	1	0	0	1	0	0
Cobitz Vandenberg & Fennessy	1	0	0	1	0	0
Colabella & Company	1	0	0	1	0	0
Collins Barrow Edmonton LLP	1	0	0	0	1	0
Corbin & Company LLP	1	0	0	1	0	0
Craine Thompson & Jones PC	1	0	0	1	0	0
Cummings Ristau & Associates PC	1	0	0	0	1	0
Danziger Hochman Partners LLP	1	0	0	0	1	0
David M K Yeung & Company	1	0	0	0	1	0
Davis Kinard & Co PC	1	0	0	1	0	0
Davis Monk & Company	1	0	0	0	1	0
Davis Sita & Company PA	1	0	0	1	0	0
DeJoy Knauf & Blood LLP	1	0	0	1	0	0
Donald C Collie CPA	1	0	0	0	1	0
Dudley Hopton-Jones Sims & Freeman PLLP	1	0	0	1	0	0
E Randall Gruber CPA PC	1	0	0	0	1	0
Earl M Cohen CPA	1	0	0	1	0	0
Eddy SL Chin CA	1	0	0	0	1	0

Eisner & Lubin LLP	1	0	0	1	0	0
Eugene M Egeberg CPA	1	0	0	1	0	0
Faircloth & Associates PA	1	0	0	1	0	0
Fiondella Milone & LaSaracina LLP	1	0	0	1	0	0
Fontanella & Babbitts CPA	1	0	0	1	0	0
Francis & Company CPAs	1	0	0	0	1	0
Fred Wendel CMA CA	1	0	0	0	0	1
Freedman & Goldberg CPAs PC	1	0	0	1	0	0
Gibbons & Kawash	1	0	0	1	0	0
Goldstein Schechter Price Lucas Horwitz & Comp	1	0	0	1	0	0
Granick & Gendler CPAs	1	0	0	1	0	0
Greenberg & Company LLC	1	0	0	1	0	0
Greg Lamb CPA	1	0	0	1	0	0
H W Fisher & Company	1	0	0	0	1	0
Haefele Flanagan & Co PC	1	0	0	1	0	0
Hannis T Bourgeois LLP	1	0	0	1	0	0
Harper & Pearson Company PC	1	0	0	1	0	0
Harris F Rattray CPA	1	0	0	1	0	0
Hay & Watson	1	0	0	0	1	0
Henderson Hutcherson & McCullough PLLC	1	0	0	1	0	0
Henjes Conner & Williams PC	1	0	0	0	1	0
Hobe & Lucas CPAs Inc	1	0	0	0	1	0
Hogan & Slovacek PC	1	0	0	1	0	0
Horwath Appel	1	0	0	0	1	0
Horwath Orenstein LLP CA	1	0	0	0	1	0
Horwath Revisorenme	1	0	0	1	0	0
Huckfeldt & Smith PLC	1	0	0	0	1	0
Hugh Scott PC	1	0	1	0	0	0
Hunter & Renfro LLP	1	0	0	1	0	0
Hunter Flemmer Renfro & Whitaker LLP	1	0	0	1	0	0
Isao Hashimoto	1	0	0	0	0	1
Jacques R Lapointe CA CIA	1	0	0	0	0	1
James B McElravy CPA PC	1	0	0	0	1	0
James D A Holley & Co PA	1	0	0	0	1	0
Jaspers & Hall PLC	1	0	0	0	1	0
Jeffrey Tsang & Co	1	0	0	1	0	0
Jerome Rosenberg PC	1	0	0	1	0	0
Jim McCarter CA	1	0	0	0	0	1
Kelly Allen & Associates Inc	1	0	0	1	0	0
Kemp & Company Ltd	1	0	0	1	0	0
Kerber Eck & Braeckel LLP	1	0	0	1	0	0
KGS LLP	1	0	0	0	1	0
Kiesling Associates LLP	1	0	0	1	0	0
King & Company PSC	1	0	0	1	0	0
Kingery Crouse & Hohl PA	1	0	0	1	0	0
LaRue Corrigan & McCormick LLP	1	0	0	0	1	0
LeMaster & Daniels PLLC	1	0	0	1	0	0
Lightfoot Guest Moore & Co PC	1	0	0	1	0	0
Livingston & Haynes PC	1	0	0	1	0	0
Lopez Blevins Bork & Associates LLP	1	0	0	0	1	0
LWBJ LLP	1	0	0	1	0	0
Lynda R Keeton CPA LLC	1	0	0	1	0	0
Macias Gini & Company LLP	1	0	0	1	0	0
Maggart & Associates PC	1	0	1	0	0	0
Mahoney Cohen & Co CPA PC	1	0	0	1	0	0
Mao & Company CPAs Inc	1	0	0	1	0	0
Marcia Fritz & Company	1	0	0	0	1	0
Marmann Irons & Associates PC	1	0	0	1	0	0
Maxfield & Company PC	1	0	0	0	1	0
Mazars Moores Rowland LLP	1	0	0	0	1	0
McElroy Quirk & Burch CPAs	1	0	0	1	0	0
McKean Paul Chrycy Fletcher & Co	1	0	0	1	0	0
MD Sassi Company	1	0	0	1	0	0
Mercadien PC CPAs	1	0	0	1	0	0
Michael F Albanese CPA	1	0	0	1	0	0
Michael J Larsen LLC	1	0	0	1	0	0
Miller & McCollom CPA	1	0	0	1	0	0
Moe O'Shaughnessy & Associates PS	1	0	0	1	0	0
Moffitt & Company PC	1	0	0	0	1	0
Moore Stephens Cooper Molyneux LLP	1	0	0	0	1	0
Moore Stephens Travis Wolff LLP	1	0	1	0	0	0
Mountjoy & Bressler LLP	1	0	0	1	0	0
Munden & Associates LLC	1	0	0	1	0	0
N Blumenfrucht CPA PC	1	0	0	1	0	0
Naresh Arora CPA Inc	1	0	0	0	1	0
Nexia Audit Ltd	1	0	0	1	0	0
Nussbaum Yates & Wolpow PC	1	0	0	1	0	0
P Parikh & Associates CA	1	1	0	0	0	0

Pannell Kerr Forster Boston PC (PKF)	1	0	0	1	0	0
Parent McLaughlin & Nangle CPAs	1	0	0	1	0	0
Parker Randall CF CPA Ltd	1	0	0	1	0	0
PKF Bedrijfsrevisoren	1	0	0	1	0	0
Pressman Ciocca Smith LLP	1	0	0	1	0	0
Rachlin Cohen & Holtz LLP	1	0	0	0	1	0
Raimondo Pettit Group	1	0	0	1	0	0
Ramirez International Inc	1	0	0	1	0	0
Rayburn Bates & Fitzgerald PC	1	0	0	1	0	0
RE Bassie & Co	1	0	0	0	1	0
REDW LLC	1	0	0	1	0	0
Richard L Brown & Company PA	1	0	0	0	1	0
Richardson and Co	1	0	0	0	1	0
Robert T Taylor CPA	1	0	0	1	0	0
Robnett & Company PC	1	0	0	1	0	0
Rosenfield & Co PA	1	0	0	1	0	0
Sam S Mah Inc	1	0	0	0	1	0
Sanville & Company	1	0	0	0	0	1
Sara Jenkins CPA	1	0	0	1	0	0
Sartain Fischbein & Co	1	0	0	1	0	0
Saturna Group Chartered Accountants LLP	1	0	0	1	0	0
Scharf Pera & Co PLLC	1	0	0	1	0	0
SE Clark & Company PC	1	0	0	0	1	0
Skoda Minotti & Co	1	0	0	1	0	0
Stephenson & Tricek PC	1	0	0	0	1	0
Sullivan Bille PC	1	0	0	0	1	0
Sweeney Gates & Co	1	0	0	1	0	0
Swenson Advisors LLP	1	0	0	1	0	0
Symonds Evans & Company PC	1	0	1	0	0	0
Tauber & Balser PC	1	0	0	1	0	0
The Hanlin Moss Group PS	1	0	0	1	0	0
Thompson Greenspon and Company PC	1	0	0	1	0	0
Tinter Scheifley Tang LLC CPAs	1	0	0	1	0	0
Todman & Co CPAs PC	1	0	0	0	1	0
Travis Wolff & Company LLP	1	0	0	1	0	0
Tullius Taylor Sartain & Sartain LLP	1	0	0	1	0	0
Turlington and Company LLP	1	0	1	0	0	0
UHY ZTHZ HK CPA	1	0	0	1	0	0
Urish Popeck & Co LLC	1	0	0	1	0	0
VB&T Certified Public Accountants PLLC	1	0	0	1	0	0
Walden Certified Public Accountant PA	1	0	0	0	1	0
Wei Wei & Co LLP	1	0	0	1	0	0
Weisman Associates LLC	1	0	0	1	0	0
Whittlesey & Hadley PC	1	0	0	1	0	0
Wieseneck Andres & Associates PA	1	0	0	0	1	0
Yichien Yeh CPA	1	0	0	1	0	0
Yoganandh & Ram CA	1	0	0	0	1	0
Yorihiro Narita	1	0	0	0	0	1
Zeifman & Company LLP	1	0	0	1	0	0
ZYCPA Company Limited	1	0	0	1	0	0
	10587	1989	2233	3995	1668	702

Methodology Notes: For this analysis we looked at SEC Disclosures as of 3/9/2009 to determine the current auditor of record for a given SEC registrant.

This analysis does not include registrants who have terminated their securities registration or have not filed a periodic filing since 3/1/2008.

Additionally, this analysis does not include recent registrations who have yet to file a periodic filing, non-tickered subsidiaries, or non-tickered funds & trusts.

Source: AuditAnalytics.com

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