

Auditor Addresses		11/3/2016					
Name	Address1	Address2	Address3	City	State	Zip	Phone No
AALTO, JACKIE A	220 FIFTH ST	SUITE 104		CALUMET	MI	49913	(906) 337-2727
ABRAHAM & GAFFNEY - GRAND RAPIDS	2851 CHARLEVOIX DRIVE	SUITE 330		GRAND RAPIDS	MI	49546	(616) 825-6836
ABRAHAM & GAFFNEY P.C. - AUBURN HILLS	2601 CAMBRIDGE CT.	SUITE 201		AUBURN HILLS	MI	48326	(248) 844-2550
ABRAHAM & GAFFNEY PC - ROCHESTER	745 BARCLAY CIRCLE	SUITE 335		ROCHESTER	MI	48307	(248) 844-2550
ABRAHAM & GAFFNEY PC- EAST LANSING	3511 COOLIDGE RD	SUITE 100		EAST LANSING	MI	48823	(517) 351-6836
ABRAHAM & GAFFNEY, PC	2601 CAMBRIDGE COURT	SUITE 201		AUBURN HILLS	MI	48326	(248) 844-2550
ACCURSO & ASSOCIATES PC	1625 W. BIG BEAVER	SUITE C		TROY	MI	48084	(248) 547-5400
ALAN C. YOUNG & ASSOCIATES	2990 W. GRAND BLVD.	SUITE 310		DETROIT	MI	48202	(313) 873-7500
ANDERSON, TACKMAN & CO. - ESCANABA	901 LUDINGTON ST			ESCANABA	MI	49829	(906) 786-3111
ANDERSON, TACKMAN & CO. - KINCHELOE	16978 S. RILEY AVE.			KINCHELOE	MI	49788	(906) 495-5952
ANDERSON, TACKMAN & CO.- HOUGHTON	310 SHELDON AVE			HOUGHTON	MI	49931	(906) 482-6601
ANDERSON, TACKMAN & CO.- IRON MTN	201 E. HUGHITT	PO BOX 828		IRON MOUNTAIN	MI	49801	(906) 774-4300
ANDERSON, TACKMAN & CO.- MARQUETTE	102 W. WASHINGTON ST.	SUITE 109		MARQUETTE	MI	49855	(906) 225-1166
ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.	715 EAST FRANK ST			CARO	MI	48723	(989) 673-3137
ANDREWS, HOOPER & PAVLIK PLC	1601 MARQUETTE ST.	SUITE 4		BAY CITY	MI	48706	(989) 667-4900
ANDREWS, HOOPER & PAVLIK PLC - SAGINAW	5300 GRATIOT RD.	SUITE 1100		SAGINAW	MI	48638	(989) 497-5300
BAILEY, HODSHIRE & CO. PC	479 E. CHICAGO ST.	PO BOX 215		JONESVILLE	MI	49250	(517) 849-2410
BAIRD, COTTER & BISHOP PC	134 W. HARRIS ST.			CADILLAC	MI	49601	(231) 775-9789
BAKER TILLY VIRCHOW KRAUSE	ONE TOWNE SQUARE	SUITE 600		SOUTHFIELD	MI	48076	(248) 368-8868
BAKER, EATON & OWEN ASSOCIATES	102 E. MAUMEE ST.			ADRIAN	MI	49221	(517) 266-2228
BDO USA LLP - GRAND RAPIDS	200 OTTAWA AVENUE NE	SUITE 300		GRAND RAPIDS	MI	49503	(616) 774-7000
BDO USA LLP - KALAMAZOO	211 E. WATER ST.	SUITE 300		KALAMAZOO	MI	49007	(269) 382-0170
BEDIKIAN, EDWARD M., CPA	38228 LANA DRIVE			FARMINGTON	MI	48335	(248) 474-9412
BEENE GARTER, LLP	56 GRANDVILLE AVENUE SW	SUITE 100		GRAND RAPIDS	MI	49503	(616) 235-5200
BENNETT & ASSOCIATES CPAS PLLC	100 HURONVIEW BLVD	SUITE 200		ANN ARBOR	MI	48103	(734) 622-8015
BIGGS, HAUSERMAN, THOMPSON & DICKINSON	356 E. MAIN ST.			SARANAC	MI	48881	(616) 642-9467
BKD, LLP	200 EAST MAIN	SUITE 700		FORT WAYNE	IN	46802	(260) 460-4000
BLUEBIRD CPAS	5585 KIETZKE LANE			RENO	NV	89511	(775) 827-5999
BOISVENU & CO. PC	30600 TELEGRAPH RD	SUITE 1300		BIRMINGHAM	MI	48025	(248) 647-7200
BRICKLEY DELONG, PC	316 MORRIS AVE	SUITE 500		MUSKEGON	MI	49440	(231) 726-3157
BUSS & COMPANY PC	42550 GARFIELD	SUITE 105		CLINTON TOWNSHIP	MI	48038	(586) 263-8200
BUTALA, SIMMONS, CAMILLERI	110 NEW ST	SUITE 100		MT CLEMENS	MI	48043	(586) 465-2500
CAPIN CROUSE LLP	250 MONROE NW	SUITE 400		GRAND RAPIDS	MI	49503	(616) 717-5764
CHERRY BEKAERT LLP	2626 GLENWOOD AVE	SUITE 200		RALEIGH	NC	27608	(919) 782-1040
COHEN & COMPANY	21420 GREATER MACK AVE			ST. CLAIR SHORES	MI	48080	(586) 541-7787
COLLINS, BURI & MCCONKEY, LLP	31700 TELEGRAPH RD.	SUITE 220		BIRMINGHAM	MI	48025	(248) 646-7440

Name	Address1	Address2	Address3	City	State	Zip	Phone No
CONDON,HECHT,BISHER, WADE & CO., P.C.	184 W. CARLETON RD.			HILLSDALE	MI	49242	(517) 439-9331
COOLEY, HEHL, WOHLGAMUTH & CARLTON	ONE S. MONROE ST.			MONROE	MI	48161	(734) 241-7200
CROSKEY, LANNI & COMPANY, PC	345 DIVERSION ST.	SUITE 400		ROCHESTER	MI	48307	(248) 659-5300
DAMHOF, JON, CPA LLC	3970 BUSINESS US 131	SUITE C,	PO BOX 314	CADILLAC	MI	49601	(231) 884-4780
DARNELL & MEYERING, PC	20600 EUREKA RD	SUITE 900		TAYLOR	MI	48180	(734) 246-9240
DEBOER, BAUMANN & CO - GRAND HAVEN	110 N. THIRD ST.			GRAND HAVEN	MI	49417	(616) 846-3350
DEBOER, BAUMANN & CO. 44	355 SETTLERS RD			HOLLAND	MI	49423	(616) 396-1435
DELOITTE & TOUCHE - DETROIT	600 RENAISSANCE CENTER	SUITE 900		DETROIT	MI	48243	(313) 396-3000
DELOITTE & TOUCHE - GRAND RAPIDS	333 BRIDGE ST. NW	SUITE 700		GRAND RAPIDS	MI	49504	(616) 336-7900
DELOITTE & TOUCHE - GRAND RAPIDS	38 COMMERCE SW	SUITE 600		GRAND RAPIDS	MI	49503	(616) 336-7900
DELONG & BROWER, PC	238 HOOVER BLVD	SUITE 10		HOLLAND	MI	49423	(616) 396-0500
DENNIS, GARTLAND & NIERGARTH	415 MUNSON AVE	PO BOX 947		TRAVERSE CITY	MI	49685	(231) 946-1722
DOEREN MAYHEW & COMPANY	755 W. BIG BEAVER RD.	SUITE 2300		TROY	MI	48084	(248) 244-3000
DRAKE, KARL L. , CPA	3775 KIMMEL RD.			HORTON	MI	49246	(517) 563-8856
DRAKE, WATTERS & ASSOCIATES	415 S. JACKSON ST.	PO BOX 906		JACKSON	MI	49204	(517) 783-2886
ECHELBARGER, MIMBAUGH, TAMM & CO	2301 EAST PARIS AVE			GRAND RAPIDS	MI	49546	(616) 575-3482
EGGHART LLC, CPAS	5575 KIETZKE LANE	BUILDING A		RENO	NV	89511	(775) 827-5999
ERNST & YOUNG - GRAND RAPIDS	171 MONROE AVE. NW	SUITE 1000		GRAND RAPIDS	MI	49509	(616) 774-0710
ERNST & YOUNG -DETROIT	500 WOODWARD AVE	SUITE 1700		DETROIT	MI	48226	(313) 596-7100
FISHER, SPIEGEL, KUNKLE & GERBER PLLC	4625 BECKLEY RD.	BLDG 100		BATTLE CREEK	MI	49015	(269) 979-4102
FOOTE AND LLOYD, CPA'S	TWO W. MICHIGAN	SUITE 210		BATTLE CREEK	MI	49017	(269) 962-7518
FRANCIS, MEREDITH CPA, PC	126 E. Church Street			Adrian	MI	49221	(517) 945-3312
GABRIDGE & CO.	3940 PENINSULAR DR. SE	SUITE 130		GRAND RAPIDS	MI	49546	(616) 538-7100
GABRIDGE WILSON CPAS	3015 M-137	PO BOX 205		INTERLOCHEN	MI	49643	(231) 276-7668
GARDNER, PROVENZANO, THOMAS & LUPLOW	4855 STATE ST			SAGINAW	MI	48608	(989) 790-3900
GEORGE JOHNSON & COMPANY	1200 BUHL BUILDING	535 GRISWOLD ST		DETROIT	MI	48226	(313) 965-2655
GERBEL & COMPANY PC	830 PLEASANT ST	PO BOX 44		ST. JOSEPH	MI	49085	(269) 983-0534
GM & BK PC	1214 N. MAIN ST.			ROCHESTER	MI	48446	(810) 664-4470
GODFREY HAMMEL, DANNEELS & COMPANY P.C.	21420 GREATER MACK AVENUE			ST. CLAIR SHORES	MI	48080	(586) 772-8100
GORDON ADVISORS PC	1301 W. LONG LAKE RD.	SUITE 200		TROY	MI	48098	(248) 952-0200
GRANT THORNTON	171 N. CLARK			CHICAGO	IL	60604	(312) 602-8140
GRANT, MILLMAN & JOHNSON, PC	39475 W. 13 MILE RD.	SUITE 200		NOVI	MI	48377	(248) 994-8500
GROSS, PUCKEY, GRUEL & ROOF	153 E. MAUMEE ST.			ADRIAN	MI	49221	(517) 263-5788
H & S COMPANIES, P.C. -MUSKEGON	4985 HARVEY ST.			MUSKEGON	MI	49441	(231) 425-4700
H & S COMPANIES, P.C.- FREMONT	711 W. MAIN ST.	PO BOX 9		FREMONT	MI	49412	(231) 924-6890
HAISER, KARL, CPA & CO.	610 E. GRAND BLANC RD			GRAND BLANC	MI	48439	(810) 695-0131
HALT, BUZAS & POWELL, LTD	1199 N. FAIRFAX ST.	10TH FLOOR		ALEXANDRIA	VA	22314	(703) 836-1350
HANRAHAN, CAREY & CO., PC	202 E. THIRD ST.			ROYAL OAK	MI	48068	(248) 544-1484
HARRINGTON GROUP	234 E. COLORADO BLVD	M150		PASADENA	CA	91101	(626) 403-6801
HARRIS GROUP, CPAS	7315 GARFIELD AVE			TRAVERSE CITY	MI	49686	(231) 946-8930

Name	Address1	Address2	Address3	City	State	Zip	Phone No
HILL, SCHRODERUS & CO. CPAS	923 SPRING ST.	PO BOX 695		PETOSKEY	MI	49770	(231) 347-4136
HUNGERFORD & COMPANY, CPAS	13305 REECK ROAD			SOUTHGATE	MI	48195	(734) 246-9600
HUNGERFORD NICHOLS	2910 LUCERNE DR. SE			GRAND RAPIDS	MI	49546	(616) 949-3200
JAMES M ANDERSON PC	P.O. BOX 255			ROSCOMMON	MI	48853	(989) 821-8601
JANSEN VALK THOMPSON REAHM PC	7171 STADIUM DRIVE			KALAMAZOO	MI	49009	(269) 381-7600
JOHNSON & RENNIE LLC	900 26TH ST			MENOMINEE	MI	49858	(906) 863-4457
JOHNSON & SCHULZE PC	120 N. RIPLEY	P.O. BOX 901		ALPENA	MI	49707	(989) 354-8707
JUKURI, JOHN I., CPA	55270 STATE HWY M-26			CALUMET	MI	49913	(906) 337-0662
KERBER, ROSE & ASSOCIATES SC	1727 STEPHENSON ST	PO BOX 75		MARINETTE	WI	54143	(715) 735-9321
KIEKOVER, SCHOLMA & SCHUMAKER	205 E. MAIN ST.			ZEELAND	MI	49464	(616) 772-4615
KPMG LLP	150 W. JEFFERSON	SUITE 1200		DETROIT	MI	48226	(313) 983-0200
KRONCICH, HILL & ASSOCIATES	843 W. WASHINGTON ST.			MARQUETTE	MI	49855	(906) 228-7950
KRUGGEL LAWTON CPAs	805 VAN BRUNT AVE	PO BOX 47		ST. JOSEPH	MI	49085	(269) 983-0131
LALLY, CUMMINGS, PALMER & PATCH PC	PO BOX 689			JACKSON	MI	49204	(517) 784-0504
LAYTON & RICHARDSON, CPAS	1000 COOLIDGE RD.			EAST LANSING	MI	48823	(517) 332-1900
LEWIS & KNOPF, PC	5206 GATEWAY CENTRE	SUITE 100		FLINT	MI	48507	(810) 238-4617
MAHONEY, JOHN J., CPA PC	PO BOX 958			MUSKEGON	MI	49443	(231) 722-4034
MAKELA, POLLACK & AHONEN	301 N. SUFFOLK ST			IRONWOOD	MI	49938	(906) 932-4430
MAKELA, TOUTANT, HILL & NARDI	201 W. BLUFF ST.			MARQUETTE	MI	49855	(906) 228-3600
MANER COSTERISAN, PC	2425 E. GRAND RIVER	SUITE 1		LANSING	MI	48912	(517) 323-7500
MARKOWSKI & COMPANY, PC	2880 SPRING ARBOR RD.			JACKSON	MI	49203	(517) 782-9351
MASON, KAMMERMAN & ROHRBACK PC	110 PARK AVENUE			CHARLEVOIX	MI	49720	(231) 547-4911
MATTINA, KENT & GIBBONS, P.C.	951 SOUTH MAIN STREET	SUITE 3		LAPEER	MI	48446	(810) 664-4470
MCBRIDE-MANLEY & CO. P.C.	1115 S. PARKER	PO BOX 26		MARINE CITY	MI	48039	(810) 765-4095
MCMURRAY, MARKS, & EDMONDS, PC	805 VAN BRUNT AVE	PO BOX 47		ST. JOSEPH	MI	49085	(269) 983-0131
MEYAARD TOLMAN & VENLET PC	16 EAST MAIN AVENUE			ZEELAND	MI	49464	(616) 772-1901
MIDWEST ACCOUNTING	101 N. PORT CRESCENT			BAD AXE	MI	48413	(989) 269-9966
MIDWEST PROFESSIONALS, PC	215 S. COURT AVE.			GAYLORD	MI	49735	(989) 732-1156
MOELLER, HAWKINS & CASINELLI, PC	3150 LIVERNOIS	SUITE 102		TROY	MI	48083	(248) 689-1120
MPS CPA	4300 RAVINIA AVE			ORLAND PARK	IL	60462	(708) 349-6999
MULCAHY, PAURITSCH, SALVADOR & CO. LTD.	14300 RAVINIA AVENUE	SUITE 200		ORLAND PARK	IL	60462	(708) 349-6999
NIETZKE & FAUPEL, PC - PIGEON	7274 HARTLEY ST.	PO BOX 499		PIGEON	MI	48755	(989) 453-3122
NIETZKE & FAUPEL, PC - SEBEWAING	41 E. MAIN ST			SEBEWAING	MI	48759	(989) 883-3122
NORMAN & PAULSEN, PC - STURGIS	127 W. CHICAGO RD.			STURGIS	MI	49091	(269) 651-3228
NORMAN & PAULSEN, PC - THREE RIVERS	123 N. MAIN ST.			THREE RIVERS	MI	49093	(269) 273-8641
OLIVACHE, GLEN CPA	220 BAGLEY	SUITE 400		DETROIT	MI	48226	(313) 964-5270
PAYMENT, RAYMOND L., CPA	1217 LUDINGTON ST.			ESCANABA	MI	49829	(906) 786-8520
PENN AND COMPANY	20100 OUTER DR			DEARBORN	MI	48124	(313) 278-5320
PLANTE & MORAN PLLC - AUBURN HILLS	2601 CAMBRIDGE CT.	SUITE 500		AUBURN HILLS	MI	48326	(248) 375-7100
PLANTE & MORAN PLLC - CLINTON TOWNSHIP	19176 HALL RD.	SUITE 300		CLINTON TOWNSHIP	MI	48038	(586) 416-4900

Name	Address1	Address2	Address3	City	State	Zip	Phone No
PLANTE & MORAN PLLC - EAST LANSING	1111 MICHIGAN AVE	PO BOX 2500		EAST LANSING	MI	48826	(517) 332-6200
PLANTE & MORAN PLLC - PORTAGE	750 TRADE CENTRE WAY	SUITE 300		PORTAGE	MI	49002	(269) 567-4500
PLANTE & MORAN PLLC - TRAVERSE CITY	600 E. FRONT ST.	SUITE 300		TRAVERSE CITY	MI	49684	(231) 947-0090
PLANTE & MORAN PLLC -ANN ARBOR	1000 OAKBROOK DRIVE			ANN ARBOR	MI	48104	(734) 302-6918
PLANTE & MORAN PLLC - COLUMBUS	65 E. STATE ST.	SUITE 600		COLUMBUS	OH	43215	(614) 222-9119
PLANTE & MORAN PLLC - DETROIT	1098 Woodward Avenue			Detroit	MI	48226	(313) 496-7200
PLANTE & MORAN PLLC - DETROIT	1098 WOODWARD AVE			DETROIT	MI	48226	(313) 496-7200
PLANTE & MORAN PLLC - FLINT	111 E. COURT ST.	SUITE 1A		FLINT	MI	48502	(810) 767-5350
PLANTE & MORAN PLLC - GRAND RAPIDS	634 FRONT AVENUE NW	SUITE 400		GRAND RAPIDS	MI	49504	(616) 643-4099
PLANTE & MORAN PLLC - GRAND RAPIDS	333 BRIDGE ST. NW	SUITE 600		GRAND RAPIDS	MI	49504	(616) 774-8221
PLANTE & MORAN PLLC - SOUTHFIELD	27400 NORTHWESTERN HWY	PO BOX 307		SOUTHFIELD	MI	48037	(248) 352-2500
PLANTE & MORAN PLLC - ST. JOSEPH	511 RENAISSANCE DR.	SUITE 120		ST. JOSEPH	MI	49085	(269) 982-8000
PRICewaterhouseCOOPERS	ONE DETROIT CENTER	500 WOODWARD AVE		DETROIT	MI	48226	(312) 298-2090
PRYOR DE FIORE PLLC	40701 WOODWARD AVENUE	SUITE 20		BLOOMFIELD HILLS	MI	48304	(248) 540-8484
QUAST, JANKE & COMPANY, P.C.	1010 JOHNSON ST.			BAY CITY	MI	48708	(989) 892-4549
RASMUSSEN, TELLER, O'NEIL & CHRISTMAN	555 MICHIGAN ST			PETOSKEY	MI	49770	(231) 347-5555
REHMANN ROBSON - MUSKEGON	3597 HENRY ST.	SUITE 201		MUSKEGON	MI	49441	(231) 780-6060
REHMANN ROBSON - TRAVERSE CITY	250 E. FRONT ST.	PO BOX 808		TRAVERSE CITY	MI	49685	(231) 946-3230
REHMANN ROBSON - TROY	5750 NEW KING ST.	SUITE 100		TROY	MI	48098	(248) 952-2676
REHMANN ROBSON -- JACKSON	675 ROBINSON RD.			JACKSON	MI	49204	(517) 787-6503
REHMANN ROBSON - CHEBOYGAN	902 S. HURON	PO BOX 250		CHEBOYGAN	MI	49721	(231) 627-3143
REHMANN ROBSON - FARMINGTON	32255 NORTHWESTERN HWY	SUITE 50		FARMINGTON	MI	48335	(248) 855-7770
REHMANN ROBSON - GRAND RAPIDS	2330 E. PARIS AVE SE			GRAND RAPIDS	MI	49546	(616) 975-4100
REHMANN ROBSON - MIDLAND	2816 JEFFERSON AVE			MIDLAND	MI	48640	(989) 631-3131
REHMANN ROBSON - SAGINAW	5800 GRATIOT	SUITE 201	PO BOX 2025	SAGINAW	MI	48605	(989) 799-9580
ROBERTSON & CARPENTER, CPAs, PC - ROSECITY	103 EAST MAIN STREET	PO BOX 69		ROSECITY	MI	48654	(989) 685-2411
ROBERTSON & CARPENTER,CPAs, PC.- MIO	109 E TENTH STREET	PO BOX 308		MIO	MI	48647	(989) 826-5442
ROBERTSON,EATON & OWEN, PC	121 N. MAIN STREET			ADRIAN	MI	49221	(517) 265-6154
ROSLUND & PRESTAGE & COMPANY, P.C.	308 GRATIOT AVE.			ALMA	MI	48801	(989) 463-6123
ROSTAGNO, DS, CPA, P.C.	101 WEST MAPLE			IRON RIVER	MI	49935	(906) 265-1040
RSM US LLP - DULUTH	227 WEST FIRST STREET	SUITE 700		DULUTH	MN	55802	(218) 336-3157
RSM, US LLP - CHICAGO	ONE SOUTH WACKER DR	SUITE 800		CHICAGO	IL	60606	(312) 634-3400
RUBLEY, PHILIP R., CPA's	133 W. MAIN STREET			MORENCI	MI	49256	(517) 458-2274
RUKKILA, NEGRO & ASSOCIATES, CPAs, PC	310 SHELDEN AVENUE			HOUGHTON	MI	49931	(906) 482-6601

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SCARPONE & COMPANY, PC, CPA	20 N. SECOND STREET			NILES	MI	49120	(269) 684-5100
SCHENCK SC	100 East C Street, Suite A	P.O. Box 747		Iron Mountain	Mi	49801	(906) 828-3255
SCHNEIDER, LARCHE, HAAPALA & CO.	401 LUDINGTON STREET			ESCANABA	MI	49829	(906) 786-6151
SEBER TANS PLC	555 W CROSSTOWN PKWY	SUITE 304		KALAMAZOO	MI	49008	(269) 343-8180
SIEGFRIED, CRANDALL PC	246 E. KILGORE ROAD			KALAMAZOO	MI	49002	(269) 381-4970
SMITH, DAN, CPA	114 S CENTER	SUITE 108		GAYLORD	MI	49735	(989) 732-1441
SMOLINSKI & CHRISTMAN, P.C.	555 MICHIGAN STREET			PETOSKY	MI	49770	(231) 347-5555
SORENSEN, CARL R.	844 PIERCE AVE	PO BOX 225		MARINETTE	WI	54143	(715) 735-9021
STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH	317 W. HOUGHTON	P.O. BOX 159		WEST BRANCH	MI	48661	(989) 345-0850
STEPHENSON, GRACIK , AND COMPANY - EAST TAWAS	325 NEWMAN STREET	PO BOX 592		EASTTAWAS	MI	48730	(989) 362-4491
STEWART, BEAUVAIS & WHIPPLE	1979 HOLLAND AVE.			PORTHURON	MI	48060	(810) 984-3829
STRALEY, LAMP & KRAENZLEIN P.C.	2106 US-23 SOUTH	PO BOX 738		ALPENA	MI	49707	(989) 356-4531
STUROS, PAUL R	56901 S SIXTH ST	STE 8		CALUMET	MI	49913	(906) 337-4727
TAYLOR & MORGAN, P.C.	G-2302 STONEBRIDGE DR.	BLDG D		FLINT	MI	48532	(810) 230-8200
TAYLOR, PLANT & WATKINS P.C.	20 TIBBITS PLAZA			COLDWATER	MI	49036	(517) 279-7931
TELLIS AND COMPANY PLLC	15 E. KIRBY ST.	SUITE 106		DETROIT	MI	48202	(313) 873-3812
TERRELL, GREGORY, AND COMPANY	535 GRISWOLD ST	SUITE 2000		DETROIT	MI	48226	(313) 965-0500
THE CLAIRMOUNT GROUP, PLLC	28 W. ADAMS	STE 1300		DETROIT	MI	48226	(313) 642-1102
TOMASI, JON J., CPA	208 BIRCH STREET			BERGLAND	MI	49910	(906) 575-3206
UHY LLP	27725 Stansbury Blvd.			Farmington Hills	MI	48334	(248) 355-1040
ULLREY & COMPANY	401 NORTH SAGE STREET			KALAMAZOO	MI	49006	(269) 382-5027
UNGER & WALTERS, S.C.	PO BOX 75	1727 STEPHENSON ST		MARINETTE	WI	54143	(715) 735-9321
VREDEVELD HAEFNER LLC	4001 GRANADA CT			GRAND RAPIDS	MI	49534	(616) 446-7474
WEINLANDER FITZHUGH - BAY CITY	1600 CENTER AVENUE			BAY CITY	MI	48708	(989) 893-5577
WEINLANDER FITZHUGH - CLARE	601 BEECH ST			CLARE	MI	48617	(989) 386-3481
WEINLANDER FITZHUGH - EAST TAWAS	310 NEWMAN STREET	PO BOX 592		EAST TAWAS	MI	48730	(989) 362-4491
WEINLANDER FITZHUGH - WEST BRANCH	108 N. THIRD STREET			WEST BRANCH	MI	48661	(989) 345-3404
WILKERSON, & ASSOCIATE, P.C.	3 PARKLAND BLVD.	SUITE 612		DEARBORN	MI	48126	(313) 967-0134
WILLIS & JURASEK	4100 SPRING ARBOR RD.			JACKSON	MI	49203	(517) 788-8660
WIPFLI	PO BOX 8700			MADISON	WI	53708	(608) 274-1980
WOHLBERG, DOUGLAS	7676 TONJA CT SW	PO BOX 39		BYRONCENTER	MI	49315	(616) 583-0094
YEO & YEO - SOUTHGATE	13305 Reeck Road			Southgate	MI	48195	(734) 246-9600
YEO & YEO PC - ANN ARBOR	455 EISENHOWER PARKWAY	SUITE 102		ANN ARBOR	MI	48108	(734) 769-1331
YEO & YEO, P.C. - ALMA	7810 N ALGER RD	PO BOX 248		ALMA	MI	48801	(989) 463-6108
YEO & YEO, P.C. - FLINT	4468 OAKBRIDGE DRIVE			FLINT	MI	48532	(810) 732-3000
YEO & YEO, P.C. - KALAMAZOO	710 EAST MILHAM	PO BOX 340		KALAMAZOO	MI	49081	(269) 329-7007
YEO & YEO, P.C. - LANSING	6639 CENTURION DRIVE	SUITE 170		LANSING	MI	48917	(517) 323-9500
YEO & YEO, P.C. - MARLETTE	3149 MAIN STREET	PLAZA #4	PO BOX 218	MARLETTE	MI	48453	(989) 635-7518
YEO & YEO, P.C. - MIDLAND	6018 EASTMAN AVENUE			MIDLAND	MI	48640	(989) 631-6060
YEO & YEO, P.C. - SAGINAW	3023 DAVENPORT	PO BOX 3275		SAGINAW	MI	48602	(989) 793-9830
YEO & YEO, P.C.- AUBURN HILLS	691 N. Squirrel Rd.	Suite 100		Auburn Hills	MI	48236	(248) 239-0900
ZAHUL, GEORGE A. CPA, PC	101 N PORT CRESCENT			BADAXE	MI	48413	(989) 269-9966
ZICK, THOMAS R., CPA	PO BOX 149			LEWISTON	MI	49756	(989) 786-4032