

| Company                                  | Address1                | Address2   | Address3 | City             | State | Zip   | Phone No       |
|------------------------------------------|-------------------------|------------|----------|------------------|-------|-------|----------------|
| AALTO, JACKIE A                          | 220 FIFTH ST            | SUITE 104  |          | CALUMET          | MI    | 49913 | (906) 337-2727 |
| 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 SHELTON 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 |
| 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 |
| CONDON, HECHT, BISHOP, WADE & CO., P.C.  | 184 W. CARLETON RD.     |            |          | HILLSDALE        | MI    | 49242 | (517) 439-9331 |
| COOLEY, HEHL, SABO & CALKINS, CPAs       | 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 |
| 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         | 38 COMMERCE SW          | SUITE 600  |          | GRAND RAPIDS     | MI    | 49503 | (616) 336-7900 |
| DELOITTE & TOUCHE - GRAND RAPIDS         | 333 BRIDGE ST. NW       | SUITE 700  |          | GRAND RAPIDS     | MI    | 49504 | (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, MIMEBAUGH, 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 |

|                                         |                           |                 |  |                  |    |       |                |
|-----------------------------------------|---------------------------|-----------------|--|------------------|----|-------|----------------|
| 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 |
| 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 |
| 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 |
| HAUKKALA & CO., P.C.                    | 101 WEST MAPLE            |                 |  | IRON RIVER       | MI | 49935 | (906) 265-1040 |
| HILL, SCHRODERUS & CO. CPAS             | 923 SPRING ST.            | PO BOX 695      |  | PETOSKEY         | MI | 49770 | (231) 347-4136 |
| HUNGERFORD NICHOLS                      | 2910 LUCERNE DR. SE       |                 |  | GRAND RAPIDS     | MI | 49546 | (616) 949-3200 |
| 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 |
| 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 |
| 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 |
| LAYTON & RICHARDSON, CPAS               | 1000 COOLIDGE RD.         |                 |  | EAST LANSING     | MI | 48823 | (517) 332-1900 |
| LEWIS & KNOFF, 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 |
| 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 |
| 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 |
| 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 AVE          |                  |             | DETROIT          | MI | 48226 | (313) 496-7200 |
| PLANTE & MORAN PLLC - DETROIT              | 1098 Woodward Avenue       |                  |             | 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 |
| 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 |
| ROSLUND & PRESTAGE & COMPANY, P.C.         | 308 GRATIOT AVE.           |                  |             | ALMA             | MI | 48801 | (989) 463-6123 |
| RUBLEY, PHILIP R., CPA's                   | 133 W. MAIN STREET         |                  |             | MORENCI          | MI | 49256 | (517) 458-2274 |
| RUKKILA, NEGRO & ASSOCIATES, CPAs, PC      | 310 SHELLEN AVENUE         |                  |             | HOUGHTON         | MI | 49931 | (906) 482-6601 |
| 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 |
| SCHULZE, EDWARDS & OSWALD PC               | 120 N. RIPLEY ST.          |                  |             | ALPENA           | MI | 49707 | (989) 354-8707 |
| 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 |
| STEPHENSON AND COMPANY - EAST TAWAS        | 325 NEWMAN STREET          | PO BOX 592       |             | EASTTAWAS        | MI | 48730 | (989) 362-4491 |
| STEPHENSON and COMPANY., P.C.- WEST BRANCH | 317 W. HOUGHTON            | P.O. BOX 159     |             | WEST BRANCH      | MI | 48661 | (989) 345-0850 |
| STEVENS, KIRINOVIC & TUCKER, P.C.          | 3511 COOLIDGE RD.          | SUITE 100        |             | EAST LANSING     | MI | 48823 | (517) 351-6836 |
| 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 |
| 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 |
| 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 |