

| Name             | Company                             | City            | State | Phone        | E-Mail                        |
|------------------|-------------------------------------|-----------------|-------|--------------|-------------------------------|
| Aaron Cooper     | BMSS Advisors & CPAs                | Ridgeland       | MS    | 601-948-2924 | acooper@bmss.com              |
| Aaron Shaneyfelt | Little, Shaneyfelt, Marshall & Co.  | Little Rock     | AR    |              | aaron@lsmcpas.com             |
| Aaron Ness       | Eide Bailly LLP                     | Bismarck        | ND    | 701-255-1091 | aness@eidebailly.com          |
| Aaron Hixson     | HBME, LLC                           | Bountiful       | UT    | 8012960200   | aaron@hbme.com                |
| Aaron Bonus      | Affordable Housing Accountants, Ltd | Portersville    | PA    | 724-368-9800 | aaron@ahaltld.net             |
| Aaron Martin     | Mahoney CPAs and Advisors           | St Paul         | MN    | 651-227-6695 | amartin@mahoneycpa.com        |
| Aaron Shapiro    | YHB CPAs                            | Winchester      | VA    | 804-553-1900 | aaron.shapiro@yhbcpa.com      |
| Aaron Stevens    | Maner Costerisan PC                 | Lansing         | MI    |              | astevens@manercpa.com         |
| Aaron Sladek     | Opportunity Home San Antonio        | SAN ANTONIO     | TX    | 210-477-6075 | aaron_sladek@saha.org         |
| Aaron Raven      | Giampaolo & Associates              | Lincroft        | NJ    | 732-842-4550 | aaron@hpgnj.com               |
| Abba Blum        | MN Blum LLC                         | Rockville       | MD    | 301-337-3308 | abba@mnblum.com               |
| Abbie Winchester | HoganTaylor, LLP                    | Little Rock     | AR    |              | awinchester@hogantaylor.com   |
| Abby Hood        | MHCS P.C.                           | West Des Moines | IA    | 515-288-3279 | ahood@mhcs CPA.com            |
| Abdul Muqtader   | SC&H Group                          | Sparks Glencoe  | MD    |              | amuqtader@schgroup.com        |
| Abe Leis         | Hawkins Ash CPAs                    | La Crosse       | WI    | 608-784-7737 | aleis@ha.cpa                  |
| Abel Garcia      | Fox, Garcia & Company               | Big Spring      | TX    | 214-842-8464 | abel@foxgarcia.cpa            |
| Abel Araya       | Flaherty Salmin CPAs                | Rochester       | NY    | 585-297-0120 | aaraya@fs-cpa.com             |
| Abi Goldenberg   | Martin Friedman & Company           | Brooklyn        | NY    | 718-338-6900 | agoldenberg@mfandco.com       |
| Abraham Rumstein | Fasten Halberstam LLP               | New York        | NY    | 212-751-8337 | arumstein@fhllp.com           |
| Adam Fritz       | Gordon Advisors, PC                 | Troy            | MI    | 248-952-0200 | adam.fritz@gordoncpa.com      |
| Adam Pulley      | CLA                                 | Timonium        | MD    | 410-453-0900 | Adam.Pulley@claconnect.com    |
| Adam Campbell    | Eide Bailly LLP                     | Fargo           | ND    | 701-239-8650 | AMCampbell@eidebailly.com     |
| Adam Kuczynski   | Wegner CPAs                         | Waukesha        | WI    | 262-522-7555 | adam.kuczynski@wegnercpas.com |
| Adam Altimonda   | Bonadio & Co., LLP                  | Pittsford       | NY    |              | aaltimonda@bonadio.com        |
| Adam Theis       | Baker Tilly US, LLP - Minneapolis   | Stillwater      | MN    |              | adam.theis@bakertilly.com     |

|                 |                                         |                  |    |              |                                |
|-----------------|-----------------------------------------|------------------|----|--------------|--------------------------------|
| Adam Osborne    | Henderson, Hutcherson, McCullough, PLLC | Chattanooga      | TN |              | aosborne@hmcpcas.com           |
| Adam Jacobitz   | Core CPAs, PC                           | Hastings         | NE | 402-462-4154 | ajacobitz@corecpas.us          |
| Adam Davis      | Otis   Atwell                           | South Portland   | ME | 207-780-1100 | adavis@otisatwell.com          |
| Adam Thurstlic  | Brinker Simpson & Co LLC                | Media            | PA |              | athurstlic@brinkersimpson.com  |
| Adam Shipkosky  | McGill, Power, Bell & Associates, LLP   | Erie             | PA | 814-453-6594 | ashipkosky@mpbcpa.com          |
| Adam Stanard    | Freed Maxick CPAs, PC                   | Buffalo          | NY | 3152431638   | adam.stanard@freedmaxick.com   |
| Adam Kleinmaus  | SVA Certified Public Accountants, S.C.  | Madison          | WI | 608-831-8181 | kleinmausa@sva.com             |
| Adrian Stern    | Clumeck Stern, CPA                      | Encino           | CA | 818-906-2230 | adrian@clumeckstern.com        |
| Adrien Roy      | Roy & Associates, CPA's                 | Bangor           | ME | 207-990-8909 | joe@roycpas.com                |
| Agnes Al-Atrash | Propp Christensen Caniglia, LLP         | Roseville        | CA | 916-751-2900 | aalatrash@pccllp.com           |
| Ahamadou Bocar  | CohnReznick                             | Sacramento       | CA | 916-930-5722 | ahamadou.bocar@cohnreznick.com |
| Aimee Jozic     | Bonadio & Co., LLP                      | Pittsford        | NY | 585-249-2818 | ajozic@bonadio.com             |
| Al Masciangelo  | Woolard Krajnik Masciangelo LLP         | Exton            | PA | 610-363-5200 | aamcpa2000@yahoo.com           |
| Alaina Schrenk  | Harris CPAs                             | Meridian         | ID | 208-333-8965 | alainaschrenk@harriscpas.com   |
| Alan Steinberg  | Gordon Advisors, PC                     | Troy             | MI | 248-952-0200 | alan.steinberg@gordoncpa.com   |
| Alan Kaplan     | Schlaupitz Madhavan, PC                 | Troy             | MI | 248-358-4121 | akaplan@smcpafirm.com          |
| Alan McManus    | HW&Co.                                  | Woodmere         | OH |              | alan.mcmanus@hwco.cpa          |
| Alan Stein      | Gorfine Schiller & Gardyn, PA           | Owings Mills     | MD | 410-517-6876 | astein@gsg-cpa.com             |
| Alan LaDuke     | Berger, Gheri & LaDuke, PLC             | Bloomfield Hills | MI | 248-333-3680 | aladuke@bglcpas.com            |
| Alan Ibarra     | Haynie & Company                        | Littleton        | CO |              | alani@hayniecpas.com           |
| Albert Zetune   | Citrin Cooperman                        | New York         | NY | 212-699-8806 | azetune@berdonllp.com          |
| Albree Joy      | UHY LLP                                 | Farmington Hills | MI | 734-882-4620 | ajoy@uhy-us.com                |
| Alden Moon      | Haynie & Company                        | Littleton        | CO | 801-721-5156 | aldenm@hayniecpas.com          |
| Alec Edwards    | Porter Muirhead Cornia & Howard         | Casper           | WY |              | aedwards@pmch.com              |

|                   |                                   |                |    |              |                                    |
|-------------------|-----------------------------------|----------------|----|--------------|------------------------------------|
| Alejandra Arana   | CWGB&S CPAs                       | San Diego      | CA | 619-563-0145 | aarana@cwgcpcpa.com                |
| Alex Ongoro       | Payne & Smith LLC                 | Dallas         | TX | 214-363-9927 | aongoro@payneandsmith.com          |
| Alex Moulton      | Lefor & Rapp, LLC                 | Salem          | OR | 503-364-5851 | alex@leforcpcpa.com                |
| Alex Huth         | Cohen & Company Ltd               | Cleveland      | OH | 216-579-1040 | ahuth@cohencpa.com                 |
| Alex Talley       | HoganTaylor, LLP                  | Little Rock    | AR | 501 221 8113 | atalley@hogantaylor.com            |
| Alex Rade         | GSC, Certified Public Accountants | Calabasas      | CA | 818-591-9500 | arade@gsc-cpas.com                 |
| Alex Rivera       | CWDL CPAs                         | San Diego      | CA | 512-739-5406 | arivera@cwdl.com                   |
| Alex Eisenmann    | KHA Accountants, PLLC             | Flower Mound   | TX |              | alex.eisenmann@kha.cpa             |
| Alex Moses        | Henderson & Pilleteri, LLC        | Birmingham     | AL | 205-914-2207 | amoses@hendersoncpa.com            |
| Alex Noriega      | Wilkin & Guttenplan, PC           | East Brunswick | NJ | 732-846-3000 | anoriega@wgcpas.com                |
| Alex Spieker      | Citrin Cooperman                  | New York       | NY |              | ASpieker@berdon.com                |
| Alexa Mertens     | BerganKDV LLC                     | Omaha          | NE |              | lexi.mertens@bergankdv.com         |
| Alexander Lingg   | Handwerger Cardegna Funkhouser    | Timonium       | MD | 410-828-4446 | alingg@hcfl.cpa                    |
| Alexandra Ross    | Freed Maxick CPAs, PC             | Buffalo        | NY | 7163322784   | alexandra.ross@freedmaxick.com     |
| Alexandra Kulisz  | Packer Thomas                     | Canfield       | OH | 330-533-9777 | akulisz@packerthomas.com           |
| Alexandra Rose    | Scribner, Cohen & Company, S.C.   | Milwaukee      | WI |              | alexandrar@scco-cpas.com           |
| Alexandrea Keller | Williams & Company, PC            | Onawa          | IA | 712-423-2616 | akeller@williamscpas.com           |
| Alexis Sanborn    | LeBlanc and Associates, LLC       | Metairie       | LA |              | asanborn@leblanccpas.com           |
| Alexis Odden      | Eide Bailly LLP                   | Fargo          | ND | 701-239-8650 | aodden@eidebailly.com              |
| Alexis Juarez     | Haynie & Company                  | Littleton      | CO |              | alexisj@hayniecpas.com             |
| Ali Hochhalter    | Eide Bailly LLP                   | Bismarck       | ND | 701-255-1091 | ahochhalter@eidebailly.com         |
| Ali Jenkins       | Aprio, LLP                        | Atlanta        | GA | 404-892-9651 | ali.jenkins@aprio.com              |
| Alice Fischer     | Christopher Community, Inc.       | Syracuse       | NY | 3154241821   | afischer@christopher-community.org |
| Alicia Turner     | Emerick & Company, P.C.           | Kansas City    | MO | 816-753-1040 | alicia@emerickcpa.com              |
| Alison Herrick    | Wipfli                            | Milwaukee      | WI | 207-523-3346 | alison.herrick@wipfli.com          |

|                   |                                        |              |    |              |                                    |
|-------------------|----------------------------------------|--------------|----|--------------|------------------------------------|
| Alison Fossyl     | Aprio, LLP                             | Atlanta      | GA | 404-892-9651 | alison.fossyl@aprio.com            |
| Alisyn Silveira   | Propp Christensen Caniglia, LLP        | Roseville    | CA | 916-751-2900 | asilveira@pccllp.com               |
| Allan Kitchen     | Rubino & Company                       | Bethesda     | MD | 301-564-3636 | akitchen@rubino.com                |
| Allen Waddle jr   | Maloney + Novotny LLC                  | Cleveland    | OH | 216-363-0100 | awaddle@maloneynovotny.com         |
| Allen Ferrer      | Marchionda & Ferrer P.A.               | Clifton      | NJ | 973-773-4111 | ajferrer@mnfcpa.com                |
| Allison Dahl      | Hawkins Ash CPAs                       | La Crosse    | WI | 608-784-7737 | adahl@ha.cpa                       |
| Allison Yarrish   | CLA                                    | Timonium     | MD | 410-453-0900 | allison.yarrish@claconnect.com     |
| Allison Allen     | Katz, Sapper & Miller                  | Indianapolis | IN |              | aallen@ksmcpa.com                  |
| Allison Mills     | Bernard Robinson & Company, L.L.P.     | Greensboro   | NC | 3362320562   | Amills@brccpa.com                  |
| Allison Beight    | Packer Thomas                          | Canfield     | OH | 330-881-8919 | abeight@packerthomas.com           |
| Allison Cavanaugh | CLA                                    | Timonium     | MD | 5125039041   | Allison.Cavanaugh@claconnect.com   |
| Alyson Fitzgerald | Gorfine Schiller & Gardyn, PA          | Owings Mills | MD |              | afitzgerald@gsg-cpa.com            |
| Alyssa Scott      | Miller Mayer Sullivan & Stevens, LLP   | Lexington    | KY | 859-223-3095 | scottalyssa@hotmail.com            |
| Alyssa Clark      | Coffman and Company PC                 | Poplar Bluff | MO | 573-785-4441 | alyssa.clark@coffmanandcompany.com |
| Alyssa Pedersen   | Miller Cooper & Co., Ltd.              | Deerfield    | IL | 8472055000   | apedersen@millercooper.com         |
| Amanda Corona     | Bonadio & Co., LLP                     | Pittsford    | NY | 585-662-2240 | acorona@bonadio.com                |
| Amanda Kirby      | Affordable Housing Accountants, Ltd    | Portersville | PA | 724-368-9800 | amanda@ahaltd.net                  |
| Amanda Unger      | Abdo LLP                               | Edina        | MN | 5207320888   | amanda.unger@abdosolutions.com     |
| Amanda Landon     | McGill, Power, Bell & Associates, LLP  | Erie         | PA | 814-453-6594 | alandon@mpbcpa.com                 |
| Amanda Pajonk     | Haynie & Company                       | Littleton    | CO | 7577734128   | amandap@hayniecpas.com             |
| Amanda Maxson     | SVA Certified Public Accountants, S.C. | Madison      | WI | 608-831-8181 | maxsona@sva.com                    |
| Amanda Horvath    | Katz, Sapper & Miller                  | Indianapolis | IN | 317-452-1020 | ahorvath@ksmcpa.com                |
| Amanda Brizic     | Wieland Wallace Inc.                   | Batavia      | IL | 630-406-4490 | amanda@wielandcpas.net             |

|                      |                                   |                  |    |              |                                |
|----------------------|-----------------------------------|------------------|----|--------------|--------------------------------|
| Amanda Jagello       | Whittlesey PC                     | Hartford         | CT | 860-522-3111 | ajagello@wadvising.com         |
| Amanda Gagnon        | Ouellette & Associates, P A       | Lewiston         | ME | 207-786-0328 | agagnon@oacpas.net             |
| Amar Kothapalli      | Baker Tilly US, LLP - Milwaukee   | Milwaukee        | WI | 414-777-5500 | amar.kothapalli@bakertilly.com |
| Amber Burton         | Addison Accounting Services, PLLC | Tucson           | AZ | 520-327-5025 | aburton@cpatucson.com          |
| Amber Dominguez      | Bowman & Company, LLP             | STOCKTON         | CA | 209-473-1040 | ADominguez@cpabowman.com       |
| Amber Bratton        | Grigg Bratton & Brash             | BOISE            | ID | 208-375-6490 | amber@gbbaccounting.com        |
| Amea Wilde           | Holthouse Carlin & Van Trigt LLP  | Los Angeles      | CA | 310-566-1933 | Amea.Wilde@hcv.com             |
| Ami Cullen           | CohnReznick                       | Atlanta          | GA | 404-847-9447 | ami.cullen@cohnreznick.com     |
| Amrit Dhillon        | UHY LLP                           | Farmington Hills | MI | 248-921-4351 | adhillion@uhy-us.com           |
| Amruta Chhajed       | KHA Accountants, PLLC             | Flower Mound     | TX | 972-221-2500 | amruta.chhajed@kha.cpa         |
| Amy Blocker          | CohnReznick                       | Atlanta          | GA |              | amy.blocker@cohnreznick.com    |
| Amy Mierzejewski     | Prida, Guida & Perez              | Tampa            | FL | 813-229-7754 | amierzejewski@pridacpas.com    |
| Amy Brown            | TM Associates                     | Rockville        | MD | 240-683-0300 | abrown@tmdevelopment.com       |
| Amy Van Fleet        | Loveridge Hunt & Co, PLLC         | Bellevue         | WA | 425-453-2088 | avanfleet@loveridgehuntcpa.com |
| Amy Chamberlain      | RSM US LLP                        | Boston           | MA | 617-241-1527 | amy.chamberlain@rsmus.com      |
| Amy Gordon           | Emerick & Company, P.C.           | Kansas City      | MO | 816-753-1040 | amy@emerickcpa.com             |
| Amy Foga             | Region Nine Housing Corporation   | New Brunswick    | NJ | 732-640-2088 | afoga@rnhousing.org            |
| Amy Baucom           | KHA Accountants, PLLC             | Flower Mound     | TX | 972-221-2500 | amy.baucom@khaalpine.com       |
| Amy Unterfranz       | Dauby O'Connor & Zaleski LLC      | Carmel           | IN | 317-819-6115 | aunterfranz@dozllc.com         |
| Amy Schmidt          | Struss CPAs, P.C.                 | Owatonna         | MN |              | amyschmidt@strusscpas.com      |
| Amy Bragg            | BBSC, CPAs                        | Brewer           | ME | 207-941-8890 | bragg@bbsccpa.com              |
| Amy Richards         | Whittlesey PC                     | Hartford         | CT | 860-522-3111 | arichards@wadvising.com        |
| Amy Randeris-Schultz | UHY LLP                           | Farmington Hills | MI | 515-222-5680 | aschultz@uhy-us.com            |
| Amy Crowley          | Dickey & Humbard, LLC             | Harrisonville    | MO | 816-380-2123 | amy@dhcpas.net                 |
| Amy Rapp             | Lefor & Rapp, LLC                 | Salem            | OR | 503-364-5851 | amy@leforcpa.com               |

|                   |                                    |                |            |              |                              |
|-------------------|------------------------------------|----------------|------------|--------------|------------------------------|
| Anastasia VanCamp | SC&H Group                         | Sparks Glencoe | MD         |              | avancamp@schgroup.com        |
| Andre Tyson       | Hansen Hunter & Company PC         | Portland       | OR         | 503-244-2134 | atyson@hhc-cpa.com           |
| Andrea Axtman     | Goodale & Barbieri Company         | Spokane        | Washington | 5093444914   | andrea.axtman@g-b.com        |
| Andrea Hartman    | SC&H Group                         | Sparks Glencoe | MD         |              | ahartman@schgroup.com        |
| Andrea Souders    | Swindoll, Janzen, Hawk & Loyd, LLC | Wichita        | KS         | 316.494.7677 | asouders@sjhl.com            |
| Andrea Owenby     | Wegner CPAs                        | Waukesha       | WI         | 608-442-1935 | andrea.owenby@wegnercpas.com |
| Andrew Grimes     | JHM Certified Public Accountants   | Chattanooga    | TN         | 423-580-2245 | andrew@jhmcpc.com            |
| Andrew Norris     | Kittell, Branagan & Sargent        | St. Albans     | VT         | 802-524-9531 | anorris@kbscpa.com           |
| Andrew Squillante | SC&H Group                         | Sparks Glencoe | MD         | 410-363-3200 | asquillante@schgroup.com     |
| Andrew Kowalewski | SC&H Group                         | Sparks Glencoe | MD         | 410-363-3200 | akowalewski@schgroup.com     |
| Andrew Guyette    | McCormack Guyette & Assoc PC       | Rutland        | VT         | 802-775-3221 | mgaandy@sover.net            |
| Andrew Tomaschko  | SC&H Group                         | Sparks Glencoe | MD         | 410-363-3200 | atomaschko@schgroup.com      |
| Andrew Molnar     | Gordon Advisors, PC                | Troy           | MI         | 248-952-0200 | andrew.molnar@gordoncpa.com  |
| Andrew Gesinde    | Loveridge Hunt & Co, PLLC          | Bellevue       | WA         | 4256790396   | ayo@loveridgehuntcpa.com     |
| Andrew Steckel    | RSM US LLP                         | Des Moines     | IA         | 515-281-9269 | Andrew.Steckel@rsmus.com     |
| Andrew Schettler  | HW&Co.                             | Woodmere       | OH         |              | andrew.schettler@hwco.cpa    |
| Andrew Grodhaus   | Windham Brannon, P.C.              | Atlanta        | GA         | 678-485-4908 | agrodhaus@wbatl.com          |
| Andrew Kupa       | Otrando, Porcaro & Associates      | Warwick        | RI         | 401-739-9250 | akupa@opacpa.com             |
| Andrew Bachand    | Kittell, Branagan & Sargent        | St. Albans     | VT         | 802-524-9531 | abachand@kbscpa.com          |
| Andrew Fox        | EFPR Group, LLP                    | Williamsville  | NY         | 716-634-0700 | afox@efprgroup.com           |
| Andrew Hensley    | Smith Marion & Company             | Redlands       | CA         | 615-309-8959 | ahensley@smco.cpa            |
| Andrew Brownell   | Wills, Owens & Baker, PC           | Princeton      | NJ         | 609-951-9100 | abrownell@wobcpas.com        |
| Andrew Walton     | Yeo & Yeo, P.C.                    | Lansing        | MI         |              | andwal@yeoandyeo.com         |
| Andrew Ditsler    | Apple Growth Partners              | Akron          | OH         | 216-285-2956 | aditsler@applegrowth.com     |
| Andrew Pluckebaum | Dauby O'Connor & Zaleski LLC       | Carmel         | IN         |              | apluckebaum@dozllc.com       |

|                   |                                           |              |    |                       |                                 |
|-------------------|-------------------------------------------|--------------|----|-----------------------|---------------------------------|
| Andrew Smith      | Stemen Mertens Stickler CPAs & Associates | Columbus     | OH | 614-224-0955          | asmith@sms-cpas.com             |
| Andrew Klinich    | SVA Certified Public Accountants, S.C.    | Madison      | WI |                       | klinicha@sva.com                |
| Andrew Gebler     | Scribner, Cohen & Company, S.C.           | Milwaukee    | WI | 414-271-1700          | andrewg@scco-cpas.com           |
| Andrew Orsine     | Packer Thomas                             | Canfield     | OH | 330-881-8919          | aorsine@packerthomas.com        |
| Andrew Koehn      | Casey Menden Faust & Nelson PA            | Edina        | MN |                       | akoehn@caseymenden.com          |
| Andrew Kramer     | Yeo & Yeo, P.C.                           | Lansing      | MI |                       | andrew.kramer@yeoandyeo.com     |
| Andrew Morgenroth | Wipfli                                    | Milwaukee    | WI | 608-270-2914          | amorgenroth@wipfli.com          |
| Andrew Healy      | MN Blum LLC                               | Rockville    | MD |                       | andrew@mnblum.com               |
| Andrew Martens    | Raphael and Raphael LLP                   | Boston       | MA | 617-210-1240          | andrewm@rrllp.com               |
| Andrew Schmitt    | RubinBrown                                | Saint Louis  | MO | 314-290-3300          | andrew.schmitt@rubinbrown.com   |
| Andy Campbell     | Schmoyer and Company, LLC                 | Columbia     | SC | 803-254-2050          | acampbell@schmoyercpa.com       |
| Andy Osborn       | CLA                                       | Timonium     | MD | 410-453-0900          | andrew.osborn@claconnect.com    |
| Andy Richter      | Scribner, Cohen & Company, S.C.           | Milwaukee    | WI |                       | andyr@scco-cpas.com             |
| Angela Horton     | Farmer Fuqua & Huff PC                    | Richardson   | TX |                       | aph@ffhpc.com                   |
| Angela Achenbach  | Baker Tilly US, LLP - Milwaukee           | Milwaukee    | WI | 414-777-5500          | angela.achenbach@bakertilly.com |
| Angela Katehis    | Citrin Cooperman                          | New York     | NY | 212-699-8870          | akatehis@berdonllp.com          |
| Angela Campbell   | Hawkins Ash CPAs                          | La Crosse    | WI | 608-784-7737          | acampbell@ha.cpa                |
| ANGELA SALES      | Wilson & Associates, CPAs                 | San Diego    | CA |                       | angela@wilsoncpa.net            |
| Angelica Martinez | Spiteri, Narasky & Daley, LLP             | Lafayette    | CA | 925-376-2195 ext. 504 | AMartinez@sndcpa.com            |
| Angelo De Bari    | Burns, Draeger & Humphries, LLC           | Florham Park | NJ |                       | adebari@hammondburns.com        |
| Angie Lippold     | Duckett Ladd CPAs & Advisors              | Springfield  | MO | 417-883-6590          | alippold@duckettladd.com        |
| Angie Westbrook   | Brockway, Gersbach, Franklin & Niemeier   | Temple       | TX | 2547739907            | amw@templecpa.com               |

|                        |                                         |              |    |              |                               |
|------------------------|-----------------------------------------|--------------|----|--------------|-------------------------------|
| Angie Blasi            | Swindoll, Janzen, Hawk & Loyd, LLC      | Wichita      | KS | 316-265-5600 | ablasi@sjhl.com               |
| Angie Koulavong        | MN Blum LLC                             | Rockville    | MD | 301-337-3300 | angie@mnblum.com              |
| Anissa Svoboda         | Baker Tilly US, LLP - Minneapolis       | Stillwater   | MN | 612-876-4673 | anissa.svoboda@bakertilly.com |
| Anj Gonzales           | Housing Catalyst                        | Fort Collins | CO |              | agonzales@housingcatalyst.com |
| Anjali Agarwal         | Loveridge Hunt & Co, PLLC               | Bellevue     | WA | 425-453-2088 | aagarwal@loveridgehuntcpa.com |
| Ankit Pandey           | HW&Co.                                  | Woodmere     | OH | 216-831-1200 | ankit.pandey@hwco.cpa         |
| Ann Wang               | Rubino & Company                        | Bethesda     | MD |              | awang@rubino.com              |
| Anna Catt              | LeBlanc and Associates, LLC             | Metairie     | LA | 504-837-0770 | acatt@leblanccpas.com         |
| Anna Carey             | Maloney + Novotny LLC                   | Cleveland    | OH | 216-363-0100 | ACarey@maloneynovotny.com     |
| Anna Torola            | Baker Tilly US, LLP - Minneapolis       | Stillwater   | MN | 612-327-6566 | anna.torola@bakertilly.com    |
| Anna Ronquist          | WESTBERG EISCHENS                       | Willmar      | MN | 3204441426   | arausch@wecpas.net            |
| Anna Luke              | Coffman and Company PC                  | Poplar Bluff | MO | 573-785-4441 | anna@coffmanandcompany.com    |
| Anna Christina Koutris | MN Blum LLC                             | Rockville    | MD | 301-337-3300 | tina@mnblum.com               |
| Anna Marie Migl        | Haynie & Company                        | Littleton    | CO | 303-734-4800 | annamariem@hayniecpas.com     |
| Anne Friedman          | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin       | NJ | 732-855-9600 | annef@acsaccounting.com       |
| Annette Spiteri        | Spiteri, Narasky & Daley, LLP           | Lafayette    | CA | 925-376-2195 | aspiteri@sndcpa.com           |
| Annie Hagan            | BGBC Partners, LLP                      | Indianapolis | IN | 317-860-1093 | amoy@bgbc.com                 |
| Annmarie Wilson        | Lori Ann Cannon, CPA                    | Sherman      | TX | 903-327-2378 | annmarie@lorianncannoncpa.com |
| Anthony Abbate         | Abbate Demarinis, LLP                   | Wantagh      | NY | 516-745-6600 | aabbate@adllp.us              |
| Anthony Giampaolo      | Giampaolo & Associates                  | Lincroft     | NJ | 732-842-4550 | Tony@hpgnj.com                |
| Anthony Palmen         | Baker Tilly US, LLP - Milwaukee         | Milwaukee    | WI | 414-777-5500 | anthony.palmen@bakertilly.com |
| Anthony Fernandes      | Citrin Cooperman                        | New York     | NY | 212-331-7575 | afernandes@berdonllp.com      |
| Anthony Trifilio       | Abbate Demarinis, LLP                   | Wantagh      | NY | 516-745-6600 | atrifilio@adllp.us            |



|                     |                                            |                  |    |              |                                     |
|---------------------|--------------------------------------------|------------------|----|--------------|-------------------------------------|
| Antonio Maffei      | Burns, Draeger & Humphries, LLC            | Florham Park     | NJ | 973-492-0101 | amaffei@hammondburns.com            |
| Antonio Freitas     | Region Nine Housing Corporation            | New Brunswick    | NJ | 732-640-2088 | afreitas@rnhousing.org              |
| April Flyte         | RF Company CPAs, PS                        | Lakewood         | WA | 253-564-4993 | aifyte@rf-co.com                    |
| April Jamieson      | McCormack Guyette & Assoc PC               | Rutland          | VT | 802-775-3221 | mgaapril@sover.net                  |
| Araba Arthur-Mensah | Hemphill Wright & Associates, Inc.         | Independence     | OH | 6149370047   | angabi7@hwaalliance.com             |
| Arcy Olguin         | Holthouse Carlin & Van Trigt LLP           | Los Angeles      | CA | 310-566-1933 | arcy.olguin@hcv.t.com               |
| Armando Aburto      | Verdeja, De Armas, Trujillo, Alvarez, LLP  | Coral Gables     | FL | 305-446-3177 | aaburto@vdtacpa.com                 |
| Art Donner          | Arthur P. Donner CPA                       | Willowbrook      | IL | 630-789-6709 | cpadonr@msn.com                     |
| Aseem Uppal         | HW&Co.                                     | Woodmere         | OH |              | aseem.uppal@hwco.cpa                |
| Ashish Patel        | Windham Brannon, P.C.                      | Atlanta          | GA | 678-485-4908 | apatel@wbalt.com                    |
| Ashleigh Lyons      | Carter and Company CPA LLC                 | Destin           | FL | 850-650-0125 | ashleigh@cartercpa.net              |
| Ashleigh Lambert    | Hansen Hunter & Company PC                 | Portland         | OR | 503-244-2134 | alambert@hhc-cpa.com                |
| Ashley Wilson       | Little & Associates                        | Monroe           | LA | 318-361-9600 | ashleyw@littleandassoc.net          |
| Ashley Mocker       | McGill, Power, Bell & Associates, LLP      | Erie             | PA | 814-453-6594 | amocker@mpbcpa.com                  |
| Ashley Clark        | Duckett Ladd CPAs & Advisors               | Springfield      | MO | 417-883-6590 | aclark@duckettladd.com              |
| Ashley Bent         | Grandizio, Wilkins, Little & Matthews, LLP | Sparks           | MD | 6102098315   | abent@gwlmcpa.com                   |
| Ashley Miller       | Coffman and Company PC                     | Poplar Bluff     | MO | 573-785-4441 | ashley.miller@coffmanandcompany.com |
| Ashley Bell         | SC&H Group                                 | Sparks Glencoe   | MD | 410-363-3200 | abell@schgroup.com                  |
| Ashley Castellano   | Wilkin & Guttenplan, PC                    | East Brunswick   | NJ | 732-846-3000 | acastellano@wgcpas.com              |
| Ashley Pittman      | KHA Accountants, PLLC                      | Flower Mound     | TX |              | ashley.pittman@kha.cpa              |
| Ashley Schorr       | Matthews Cutrer and Lindsay                | Ridgeland        | MS | 601-898-8875 | ashley.schorr@mcl.cpa               |
| Ashley Martinez     | Otis   Atwell                              | South Portland   | ME | 207-780-1100 | amartinez@otisatwell.com            |
| Ashley Stephens     | Schreiber Advisors, P.C.                   | Bloomfield Hills | MI |              | ashley@schreiber.cpa                |

|                  |                                        |                  |    |              |                                |
|------------------|----------------------------------------|------------------|----|--------------|--------------------------------|
| Ashlyn Wells     | Swindoll, Janzen, Hawk & Loyd, LLC     | Wichita          | KS |              | awells@sjhl.com                |
| Aurora Smith     | SVA Certified Public Accountants, S.C. | Madison          | WI | 608-831-8181 | smitha@sva.com                 |
| Austen Thielen   | BerganKDV LLC                          | Omaha            | NE | 4023307008   | austen.thielen@bergankdv.com   |
| Austin Lefeld    | Maloney + Novotny LLC                  | Cleveland        | OH | 216-363-0100 | ALefeld@maloneynovotny.com     |
| Austin Wagner    | Turner Stone & Company                 | Dallas           | TX | 972-239-1660 | austinw@turnerstone.com        |
| Austin Gallagi   | Maletta & Company CPAs                 | Bristol          | CT | 860-582-6715 | agallagi@malettacompany.com    |
| Austin Koepp     | CWDL CPAs                              | San Diego        | CA | 512-739-5406 | akoepp@cwdl.com                |
| Austin Stanwick  | SVA Certified Public Accountants, S.C. | Madison          | WI |              | stanwicka@sva.com              |
| Austin Hall      | Grigg Bratton & Brash                  | BOISE            | ID | 2088103701   | austin@gbbaccounting.com       |
| Avery Trent      | Foti, Flynn Lowen & Co.                | Roanoke          | VA | 540-344-9246 | atrent@fflc.com                |
| Avni Shah        | RubinBrown                             | Saint Louis      | MO | 314-290-3300 | avni.shah@rubinbrown.com       |
| Axel Doran       | Dauby O'Connor & Zaleski LLC           | Carmel           | IN |              | adoran@dozllc.com              |
| Bagby Hall       | Christian & Denaburg, PC               | Birmingham       | AL | 205-967-8901 | jbh@christiandenaburg.com      |
| Bailey Pullen    | Ouellette & Associates, P A            | Lewiston         | ME |              | bpullen@oacpas.net             |
| Barb Houser      | KPM CPA's PC                           | Springfield      | MO | 417-882-4300 | bhouser@kpmcpa.com             |
| Barb Whetham     | ELO CPAs & Advisors                    | Sioux Falls      | SD | 605-271-1302 | barb.whetham@elocpa.com        |
| Barb Brown       | Affordable Housing Accountants, Ltd    | Portersville     | PA | 7243689800   | Barb@AHALtd.net                |
| Barbara Kromer   | Snyder Cohn PC                         | North Bethesda   | MD | 301-652-6700 | kromerb@snydercohn.com         |
| Barbara Danner   | Freed Maxick CPAs, PC                  | Buffalo          | NY | 7163322733   | barbara.danner@freedmaxick.com |
| Barbara Reynolds | Krusoe Reynolds, PA                    | Tampa            | FL | 813-443-2112 | barbara@krusoereynolds.com     |
| Barron Thomas    | Aprio, LLP                             | Atlanta          | GA |              | Barron.Thomas@aprio.com        |
| Barry Berkowitz  | CBIZ MHM LLC                           | Plymouth Meeting | PA | 215-512-1010 | bberkowitz@cbiz.com            |
| Barry Stayer     | Community Properties of Ohio Mgmt Svcs | Columbus         | OH | 614-545-3013 | bstayer@cpoms.org              |
| Barry Hyman      | Martin Friedman & Company              | Brooklyn         | NY | 718-338-6900 | bhyman@mfandco.com             |
| Becky McCune     | Aprio, LLP                             | Atlanta          | GA | 205-991-5506 | Becky.McCune@aprio.com         |

|                    |                                                  |              |    |                |                                     |
|--------------------|--------------------------------------------------|--------------|----|----------------|-------------------------------------|
| Becky Knezevich    | RubinBrown                                       | Saint Louis  | MO | 314-290-3300   | becky.knezevich@rubinbrown.com      |
| Becky Sabetsky     | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne    | FL | 321-757-2020   | sabetsky@bermanhopkins.com          |
| Becky Phillips     | Leavitt Christensen & Co PLLC                    | Boise        | ID | 208-287-5353   | becky@leavittchristensen.com        |
| Beka Harrison      | MRI Software                                     | Solon        | OH | 501-319-6617   | beka.harrison@mrisoftware.com       |
| Ben Saad           | Stemen Mertens Stickler CPAs & Associates        | Columbus     | OH | 614-224-0955   | bsaad@sms-cpas.com                  |
| Ben Montalbo       | CWGB&S CPAs                                      | San Diego    | CA | 619-563-0145   | bmontalbo@cwgcpc.com                |
| Ben Reina          | Verdeja, De Armas, Trujillo, Alvarez, LLP        | Coral Gables | FL | 305-446-3177   | breina@vdtacpa.com                  |
| Ben Sperling       | Windham Brannon, P.C.                            | Atlanta      | GA | 678-485-4908   | bensperling@windhambrannon.com      |
| Ben Leavitt        | CWDL CPAs                                        | San Diego    | CA | 512-739-5406   | bleavitt@cwdl.com                   |
| Ben Sharp          | Propp Christensen Caniglia, LLP                  | Roseville    | CA |                | bsharp@pccllp.com                   |
| Ben Wright         | Aprio, LLP                                       | Atlanta      | GA | 404-892-9651   | Ben.Wright@aprio.com                |
| Ben Ricker         | Damiano Burk & Nuttall, PC                       | Lincoln      | RI | 401-333-2880   | bricker@dbncpas.com                 |
| Ben Staszewski     | EisnerAmper LLP                                  | Philadelphia | PA |                | benjamin.staszewski@eisneramper.com |
| Ben Pilleteri      | Henderson & Pilleteri, LLC                       | Birmingham   | AL | 205-982-0992   | bpilleteri@hendersoncpa.com         |
| Ben Phillips       | Miller Mayer Sullivan & Stevens, LLP             | Lexington    | KY | 859-223-3095   | bphillips@mmsslpc.com               |
| Ben Murray         | Harris CPAs                                      | Meridian     | ID |                | benmurray@harriscpas.com            |
| Ben Karlin         | Rubino & Company                                 | Bethesda     | MD | 301-778-0148   | bkarlin@rubino.com                  |
| Benjamin Moore     | Benjamin H Moore CPA PA                          | Maitland     | FL | 407-644-3119   | bhm@bhmcpcpa.com                    |
| Benjamin Mandel    | Martin Friedman & Company                        | Brooklyn     | NY | 718-338-6900   | bmandelcpa@gmail.com                |
| Benjamin Irwin     | Katz, Sapper & Miller                            | Indianapolis | IN | 3175043125     | birwin@ksmcpa.com                   |
| Benjamin Samson    | FGMK, LLC                                        | Bannockburn  | IL | 1.847.886.5936 | BSamson@fgmk.com                    |
| Benjamin Hollister | Groen Kluka & Company PC                         | Troy         | MI | 248-362-5000   | bhollister@groenkluka.com           |
| Bennett Babu       | Blue & Co., LLC                                  | Cincinnati   | OH |                | bbabu@blueandco.com                 |

|                   |                                         |                  |    |              |                             |
|-------------------|-----------------------------------------|------------------|----|--------------|-----------------------------|
| Berel Bruchstat   | Fasten Halberstam LLP                   | New York         | NY |              | bbruchstat@fhllp.com        |
| Berrett Warnick   | Propp Christensen Caniglia, LLP         | Roseville        | CA | 916-751-2900 | bwarnick@pccllp.com         |
| Beth Davis        | Miller Mayer Sullivan & Stevens, LLP    | Lexington        | KY | 859-223-3095 | bdavis@mmsslip.com          |
| Beth Reimer       | Pease Bell CPAs, LLC                    | Cleveland        | OH | 216-348-9600 | breimer@peasebell.com       |
| Beth Knipscheer   | HoganTaylor, LLP                        | Little Rock      | AR | 501-975-7168 | bknipscheer@hogantaylor.com |
| Bethany Stockdill | Widmer Roel PC                          | Fargo            | ND | 701-237-6022 | bstockdill@wr.cpa           |
| Betsy Mays        | Coffman and Company PC                  | Poplar Bluff     | MO | 573-785-4441 | betsy@coffmanandcompany.com |
| Betty Thiel       | Hawkins Ash CPAs                        | La Crosse        | WI | 608-784-7737 | bthiel@ha.cpa               |
| Betty Culbreath   | DHA - Housing Solutions for North Texas | Dallas           | TX | 214-951-8428 | bettyculbreath@gmail.com    |
| Beverly Curtis    | Gregory T. Redman, CPA                  | Tarboro          | NC | 252-641-1999 | beverly@redman-cpa.com      |
| Bill Mccoy        | Matthews Cutrer and Lindsay             | Ridgeland        | MS | 601-898-8875 | bmccoy@mclcpa.net           |
| Bill Miller       | B&L CPA                                 | Saratoga Springs | UT | 8014196089   | bill@blcpa.net              |
| Bill Pouncey      | Scott and Company, LLC                  | Columbia         | SC | 803-753-5234 | bpouncey@scottandco.com     |
| Bill Farrington   | Dauby O'Connor & Zaleski LLC            | Carmel           | IN | 317-819-6115 | bfarrington@dozllc.com      |
| Bill Gawrych      | RubinBrown                              | Saint Louis      | MO | 314-290-3300 | bill.gawrych@rubinbrown.com |
| Bill Murphy       | Aprio, LLP                              | Atlanta          | GA | 404-892-9651 | bill.murphy@aprio.com       |
| Bill Dickey       | Dickey & Humbard, LLC                   | Harrisonville    | MO | 816-380-2123 | bill@dhcpas.net             |
| Bill Laugaland    | Wilson & Associates, CPAs               | San Diego        | CA | 619-920-2623 | bill@wilsoncpa.net          |
| Blake Steenrod    | Ohio Capital Corporation for Housing    | Columbus         | OH | 614-545-7830 | bsteenrod@occh.org          |
| Blake Miller      | Cavanaugh & Company, PLLC               | Edina            | MN | 952-922-4340 | blakem@cavco-cpa.com        |
| Blanche Ellis     | Schmoyer and Company, LLC               | Columbia         | SC | 803-254-2050 | bellis@schmoyercpa.com      |
| Bo Taber          | Robinson Grimes & Company, PC           | Columbus         | GA | 706-324-5435 | btaber@robinsongrimes.com   |
| Bob Emerick       | FGMK, LLC                               | Bannockburn      | IL | 847-940-3228 | remerick@fgmk.com           |
| Bob Schmidt       | Marcum LLP                              | Chesterfield     | MO | 314-576-1350 | bob.schmidt@marcumllp.com   |
| Bob Hahn          | Boulay PLLP                             | Eden Prairie     | MN | 952-893-9320 | rhahn@boulaygroup.com       |

|                     |                                 |                |    |              |                                  |
|---------------------|---------------------------------|----------------|----|--------------|----------------------------------|
| Bobby Griffith      | J L Gray Company                | Albuquerque    | NM | 505-860-2798 | bobby@jlgray.com                 |
| Bobby Boyd          | Aprio, LLP                      | Atlanta        | GA | 205-991-5506 | Bobby.boyd@aprio.com             |
| Bonnie Ostrowsky    | FGMK, LLC                       | Bannockburn    | IL |              | bostrowsky@fgmk.net              |
| Bonnie Wasemiller   | Jankins Jablonski LLC           | Hales Corners  | WI | 414-858-2282 | bonnie@jj-cpa.net                |
| Bonnie Mann Falk    | Citrin Cooperman                | New York       | NY |              | bmannfalk@berdonllp.com          |
| Boruch Bergman      | Bernath & Rosenberg, PC         | New York       | NY | 718-975-5341 | bbergman@bernathandrosenberg.com |
| Bracha Andelman     | YH Roth CPA                     | Chestnut Ridge | NY | 845-517-5111 | bandelman@yhroth.com             |
| Brad Davis          | Foti, Flynn Lowen & Co.         | Roanoke        | VA | 540 344-9246 | bdavis@fflc.com                  |
| Brad Bachman        | Plante & Moran PLLP             | Columbus       | OH | 614-222-9021 | brad.bachman@plantemoran.com     |
| Brad Gilmore        | Marcum LLP                      | Chesterfield   | MO | 314-576-1350 | brad.gilmore@marcumllp.com       |
| Brad Tracy          | Grigg Bratton & Brash           | BOISE          | ID | 208-375-6490 | brad@gbbaccounting.com           |
| Bradley Devries     | Yeo & Yeo, P.C.                 | Lansing        | MI | 517-323-9500 | bradev@yeoandyeo.com             |
| Bradley Robinson    | Little & Associates             | Monroe         | LA |              | bradleyr@littleandassoc.net      |
| Brady Anderson      | BMSS Advisors & CPAs            | Ridgeland      | MS | 601-948-2924 | banderson@bmss.com               |
| Brandee Van Eekelen | Snyder Cohn PC                  | North Bethesda | MD | 301-652-6700 | vaneekelenb@snydercohn.com       |
| Brandi DiGiorgio    | MarksNelson LLC                 | Overland Park  | KS | 816-743-7700 | bdigiorgio@mnadvisors.com        |
| Brandi Lawyer       | RubinBrown                      | Saint Louis    | MO | 314-290-3300 | brandi.lawyer@rubinbrown.com     |
| Brandon Maves       | RSM US LLP                      | Minneapolis    | MN | 612-376-9328 | brandon.maves@rsmus.com          |
| Brandon Lackey      | Urlaub & Co., PLLC              | Ada            | OK | 580-332-4802 | brandon@urlaubaccounting.com     |
| Brandon Demarest    | LaPorte CPAs & Busines Advisors | Covington      | LA |              | bdemarest@laporte.com            |
| Brandon Miller      | HW&Co.                          | Woodmere       | OH |              | brandon.miller@hwco.cpa          |
| Brandon Kleeman     | SC&H Group                      | Sparks Glencoe | MD | 410-363-3200 | bkleeman@schgroup.com            |
| Brandon Davis       | Smith Marion & Company          | Franklin       | TN |              | bdavis@smco.cpa                  |
| Brandon Harshman    | Dauby O'Connor & Zaleski LLC    | Carmel         | IN |              | bharshman@dozllc.com             |
| Brandon Lane        | Langdon & Company LLP           | Garner         | NC | 919-662-1001 | blane@langdoncpa.com             |
| Brandon Driver      | YHB CPAs                        | Winchester     | VA | 540-662-3417 | brandon.driver@yhbcpa.com        |

|                   |                                           |                |          |              |                                  |
|-------------------|-------------------------------------------|----------------|----------|--------------|----------------------------------|
| Brandon Johnson   | Phillip C Jarrell, LLC                    | Hazlehurst     | GA       |              | bjohnson@pcjllc.net              |
| Brandy Lofton     | Rector, Reeder & Lofton, PC               | Loganville     | GA       | 770-879-8411 | blofton@cpa-rrl.com              |
| Braxton Wall      | Cooke, Lavender, Massey and Company, P.C. | Blacksburg     | Virginia | 5409531152   | bwall@cpacooke.com               |
| Breanna Lyda      | CBIZ Mayer Hoffman McCann PC              | Los Angeles    | CA       | 661-325-7500 | Blyda@cbiz.com                   |
| Brenda Santoro    | Prager Metis CPAs                         | Rye Brook      | NY       | 914-694-4600 | bsantoro@pragermetis.com         |
| Brenda Pigott     | Aprio, LLP                                | Atlanta        | GA       | 205-278-0170 | brenda.pigott@aprio.com          |
| Brenda Naasz      | Casey Menden Faust & Nelson PA            | Edina          | MN       | 952-946-7900 | brenda@caseymenden.com           |
| Brenda Edmonds    | Krusoe Reynolds, PA                       | Tampa          | FL       | 727-744-3111 | brenda@krusoereynolds.com        |
| Brendan Toolin    | Anstiss & Co., P.C.                       | Chelmsford     | MA       | 978-452-2500 | btoolin@anstisscpa.com           |
| Brendan Sibilio   | Langdon & Company LLP                     | Garner         | NC       |              | bsibilio@langdoncpa.com          |
| Brendan Cole      | Handwerger Cardegna Funkhouser            | Timonium       | MD       | 410-828-4446 | bcole@hcfl.cpa                   |
| Brenden Bichy     | SC&H Group                                | Sparks Glencoe | MD       | 703-852-5604 | bbichy@schgroup.com              |
| Brenna Aube       | FORVIS, LLP                               | High Point     | NC       | 336-822-4335 | brenna.aube@forvis.com           |
| Brenna Boone      | Goad & Company, PLLC                      | Jonesboro      | AR       | 870-932-4986 | bboone@goadcpas.com              |
| Brent Allegra     | YHB CPAs                                  | Winchester     | VA       |              | brent.allegra@yhbcpa.com         |
| Brenton Umphlett  | Brenton D. Umphlett CPA                   | FARMVILLE      | NC       | 252-753-2204 | brenton@umphlettcpa.com          |
| Bret Mueller      | MarksNelson LLC                           | Overland Park  | KS       | 816-743-7700 | bmueller@mnadvisors.com          |
| Brett Hackman     | Cohen & Company Ltd                       | Cleveland      | OH       |              | bhackman@cohencpa.com            |
| BRETT Zandevakili | The CJ Group                              | Frisco         | TX       | 4693866524   | brett.zandevakili@thecjgroup.com |
| Brett Kapusta     | Barton, Gonzalez & Myers, P.A.            | Largo          | FL       | 727-344-1040 | brett@bgm.cpa                    |
| Brett Hedrick     | Bernard Robinson & Company, L.L.P.        | Greensboro     | NC       |              | brett.hedrick@brccpa.com         |
| Brian Otten       | Scheffel Boyle                            | Alton          | IL       | 618-277-8100 | brian.otten@scheffelboyle.com    |
| Brian Carter      | Mauldin & Jenkins, LLC                    | Bradenton      | FL       | 941-747-4483 | bcarter@mjcpa.com                |
| Brian Wadsworth   | Ellis & Ellis PLLC                        | Charleston     | WV       | 304-342-4169 | brian@elliscpa.com               |

|                   |                                                  |                |    |              |                                 |
|-------------------|--------------------------------------------------|----------------|----|--------------|---------------------------------|
| Brian Petersen    | Porter Muirhead Cornia & Howard                  | Casper         | WY | 307-265-4311 | bpetersen@pmch.com              |
| Brian Baker       | Baker Meinze & Associates, Ltd.                  | Minneapolis    | MN | 952-542-8010 | brian@bakermeinz.com            |
| Brian McCall      | Maher Duessel CPAs                               | Pittsburgh     | PA | 412-535-5500 | bmccall@md-cpas.com             |
| Brian Rutledge    | Robinson Grimes & Company, PC                    | Columbus       | GA | 706-324-5435 | brutledge@robinsongrimes.com    |
| Brian Wilkins     | Gray Blodgett & Company PLLC                     | Norman         | OK | 405-360-5533 | brianw@cpagray.com              |
| Brian Tuhy        | Whisman Giordano & Associates, LLC               | Newark         | DE | 302-266-0202 | btuhy@whismangiordano.com       |
| Brian Benson      | Meyers Brothers Kalicka, PC                      | Holyoke        | MA | 413-536-8510 | bbenson@mbkcpa.com              |
| Brian Cornetta    | Flaherty Salmin CPAs                             | Rochester      | NY | 5852790120   | bcornetta@fs-cpa.com            |
| Brian Heckart     | Housing Catalyst                                 | Fort Collins   | CO | 970-416-8024 | bheckart@housingcatalyst.com    |
| Brian Nemeroff    | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne      | FL | 321-757-2020 | nemeroff@bermanhopkins.com      |
| Brian Mueller     | Jump, Perry and Company LLP                      | Toms River     | NJ | 732-240-7377 | brian.mueller@jumpcpa.com       |
| Brian Moquist     | Turner Stone & Company                           | Dallas         | TX | 972-239-1660 | brianm@turnerstone.com          |
| Brian Carney      | Raphael and Raphael LLP                          | Boston         | MA | 617-357-0100 | brianc@rrlp.com                 |
| Brian Nawrocki    | Haran & Associates Ltd                           | Wilmette       | IL | 847-853-2583 | bnawrocki@handaltd.com          |
| Brian Himes       | Packer Thomas                                    | Canfield       | OH | 330-533-9777 | bhimes@packerthomas.com         |
| Briana Doyle      | Meyers Brothers Kalicka, PC                      | Holyoke        | MA | 413-536-8510 | bdoyle@mbkcpa.com               |
| Briana Fitzgerald | Gorfine Schiller & Gardyn, PA                    | Owings Mills   | MD |              | bfitzgerald@gsg-cpa.com         |
| Brianna McDaniel  | Gorfine Schiller & Gardyn, PA                    | Owings Mills   | MD |              | bmcdaniel@gsg-cpa.com           |
| Brianna Bredeson  | WESTBERG EISCHEMS                                | Willmar        | MN | 320-235-3727 | bbredeson@wecpas.net            |
| Brianna Bronson   | McCormack Guyette & Assoc PC                     | Rutland        | VT | 8027753221   | mgabri@sover.net                |
| Brice McNamee     | CBIZ/Mesarvey Russell & Co CPAs                  | Dublin         | OH | 614-793-4501 | bmcnamee@cbiz.com               |
| Brice Husselbaugh | McDermitt Davis, LLC                             | Orlando        | FL | 407-843-5406 | bhusselbaugh@mcdermittdavis.com |
| Bridget Sylvester | Otis   Atwell                                    | South Portland | ME | 207-780-1100 | bsylvester@otisatwell.com       |
| Bridget Conner    | Spoor Bunch Franz                                | St. Petersburg | FL | 7278889200   | bconner@sbfcpa.com              |

|                     |                                       |              |    |              |                                    |
|---------------------|---------------------------------------|--------------|----|--------------|------------------------------------|
| Brie Sisak          | Bernard Robinson & Company, L.L.P.    | Greensboro   | NC | 336-232-4458 | bsisak@brccpa.com                  |
| Brieanna Pettengill | Leone, McDonnell & Roberts, PA        | Dover        | NH | 603-749-2700 | bpettengill@lmrpa.com              |
| Brieanne Fairley    | Spiteri, Narasky & Daley, LLP         | Lafayette    | CA | 925-376-2195 | bfairley@sndcpa.com                |
| Britney Feazell     | Little & Associates                   | Monroe       | LA |              | britneyf@littleandassoc.net        |
| Brittani Maletta    | INLIVIAN                              | Charlotte    | NC | 704-336-8443 | bmaletta@inlivian.com              |
| Brittany Branon     | Kittell, Branagan & Sargent           | St. Albans   | VT | 802-524-9531 | bbranon@kbscpa.com                 |
| Brittany Mowers     | Plante & Moran PLLP                   | Auburn Hills | MI | 248-375-7315 | brittany.mowers@plantemoran.com    |
| Brittany Raggets    | Maloney + Novotny LLC                 | Cleveland    | OH | 2163630100   | braggets@maloneynovotny.com        |
| Brittany Steinman   | HW&Co.                                | Woodmere     | OH |              | brittany.steinman@hwco.cpa         |
| Brittany Worley     | Bernard Robinson & Company, L.L.P.    | Greensboro   | NC | 336-294-4494 | bworley@brccpa.com                 |
| Brittany Malczewski | CliftonLarsonAllen LLP                | Maumee       | OH |              | brittany.malczewski@claconnect.com |
| Brittney Daly       | Maner Costerisan PC                   | Lansing      | MI |              | bdaly@manercpa.com                 |
| Brittney Johnson    | Hansen Hunter & Company PC            | Portland     | OR | 503-244-2134 | bjohnson@hhc-cpa.com               |
| Brittney Luna       | YHB CPAs                              | Winchester   | VA | 540-662-3417 | brittney.luna@yhbcpa.com           |
| Brooke Wangsness    | RSM US LLP                            | Minneapolis  | MN | 612-376-9328 | brooke.wangsness@rsmus.com         |
| Brooke Hastings     | Cohen & Company Ltd                   | Cleveland    | OH |              | bhastings@cohencpa.com             |
| Brooke McNamara     | Baker Tilly US, LLP - Minneapolis     | Stillwater   | MN | 612-327-6566 | brooke.mcnamara@bakertilly.com     |
| Brooks Faurote      | Dauby O'Connor & Zaleski LLC          | Carmel       | IN |              | bfaurote@dozllc.com                |
| Bruce Lawrence      | McGill, Power, Bell & Associates, LLP | Erie         | PA | 814-453-6594 | blawrence@mpbcpa.com               |
| Bruce Tager         | Brand Sonnenschine LLP                | Hackensack   | NJ |              | brucetager@bscpa.biz               |
| Bruce Merrill       | CBIZ Mayer Hoffman McCann             | Indianapolis | IN | 317-472-2161 | bruce.merrill@cbiz.com             |
| Bruce Schiff        | RubinBrown                            | Saint Louis  | MO | 314-290-3300 | bruce.schiff@rubinbrown.com        |
| Bryan Delano        | Dolan Delano CPAs LLP                 | Armonk       | NY | 914-504-1800 | bryan.delano@cpa.com               |



|                 |                                            |                 |    |              |                              |
|-----------------|--------------------------------------------|-----------------|----|--------------|------------------------------|
| Bryan Stickler  | Stemen Mertens Stickler CPAs & Associates  | Columbus        | OH | 614-224-0955 | bstickler@sms-cpas.com       |
| Bryan Leuszler  | Cohen & Company Ltd                        | Cleveland       | OH | 216-579-1040 | bleuszler@cohencpa.com       |
| Bryan Beale     | Maddox & Associates, APC                   | Baton Rouge     | LA | 225-926-3360 | bbeale@maddoxassociates.com  |
| Bryan Stewart   | Whisman Giordano & Associates, LLC         | Newark          | DE | 302-266-0202 | bstewart@whismangiordano.com |
| Bryan Keller    | RubinBrown                                 | Saint Louis     | MO | 314-290-3300 | bryan.keller@rubinbrown.com  |
| Bryan Jones     | Fox, Garcia & Company                      | Big Spring      | TX | 214-842-8464 | bryan@foxgarcia.cpa          |
| Bryan Saftlas   | Wilkin & Guttenplan, PC                    | East Brunswick  | NJ | 732-846-3000 | bsaftlas@wgcpas.com          |
| Bryan Bookout   | CBIZ Mayer Hoffman McCann                  | Indianapolis    | IN | 7654341171   | bryan.bookout@cbiz.com       |
| Bryan Rapp      | YHB CPAs                                   | Winchester      | VA | 540-662-3417 | bryan.rapp@yhbcpa.com        |
| Bryttani McGee  | Bellows Associates PA                      | Coral Springs   | FL | 954-838-7000 | bryttani@bellowscpa.com      |
| C. Dwain Fox    | Fox, Garcia & Company                      | Big Spring      | TX | 214-842-8464 | dwain@foxgarcia.cpa          |
| C.J. Freedman   | YHB CPAs                                   | Winchester      | VA | 540-662-3417 | cj.freedman@yhbcpa.com       |
| Cachet Hall     | Harbor Care                                | Nashua          | NH | 6038823616   | C.hall@harborcarenh.org      |
| Cagney Ferbet   | MHCS P.C.                                  | West Des Moines | IA | 515-288-3279 | cferbet@mhscpa.com           |
| Caila MacNeil   | Raphael and Raphael LLP                    | Boston          | MA | 617-210-1285 | cailam@rrllp.com             |
| Cailin Sutura   | Jump, Perry and Company LLP                | Toms River      | NJ | 732-240-7377 | cailin.sutura@jumpcpa.com    |
| Caitlin Prete   | Marcum LLP                                 | New Haven       | CT | 2037819727   | caitlin.prete@marcumllp.com  |
| Caitlin Behncke | SVA Certified Public Accountants, S.C.     | Madison         | WI | 608-831-8181 | behnckec@sva.com             |
| Cale Redfern    | MarksNelson LLC                            | Overland Park   | KS | 816-743-7700 | credfern@mnadvisors.com      |
| Caleb Adeosun   | Grandizio, Wilkins, Little & Matthews, LLP | Sparks          | MD |              | cadeosun@gwlmcpa.com         |
| Caleb Krueger   | SVA Certified Public Accountants, S.C.     | Madison         | WI | 608-831-8181 | kruegerc@sva.com             |
| Caleb Eubank    | YHB CPAs                                   | Winchester      | VA |              | caleb.eubank@yhbcpa.com      |
| Cam Nguyen      | Hansen Hunter & Company PC                 | Portland        | OR | 503-244-2134 | cnguyen@hhc-cpa.com          |
| Cameron Jones   | Henderson & Pilleteri, LLC                 | Birmingham      | AL | 205-982-0992 | cjones@hendersoncpa.com      |

|                        |                                    |                  |    |                |                                |
|------------------------|------------------------------------|------------------|----|----------------|--------------------------------|
| Cameron Pribble        | Pinnacle Accountancy Group of Utah | Farmington       | UT |                | cameron@pinncpas.com           |
| Camryn Lamm            | Langdon & Company LLP              | Garner           | NC |                | clamm@langdoncpa.com           |
| Candace Bailey         | KW Mueller PC                      | Tucson           | AZ | 520-575-4010   | candycocacola@yahoo.com        |
| Candelario Calderon    | Aprio, LLP                         | Atlanta          | GA | 5107541679     | candelario.calderon@aprio.com  |
| Candy Liu              | Lightheart, Sanders and Associates | Madison          | MS | 601.898.2727   | candy@lsa.cpa                  |
| Canny Chen             | FGMK, LLC                          | Bannockburn      | IL | 1.847.964.5324 | CChen@fgmk.com                 |
| Carl Springfels        | CLA                                | Timonium         | MD | 410-453-0900   | carl.springfels@claconnect.com |
| Carlos Taboada         | Pittsford Samuels, PLLC            | Houston          | TX | 713-977-6888   | ctaboada@pittsfordsamuels.com  |
| Carlos Dishman         | Woolard Krajnik Masciangelo LLP    | Exton            | PA | 6103635200     | cdishman@wkco.com              |
| Carlos Vidal           | McDirmitt Davis, LLC               | Orlando          | FL | 407-843-5406   | cvidal@mcdirmittdavis.com      |
| Carly Cavanaugh        | Meyers Brothers Kalicka, PC        | Holyoke          | MA | 413-536-8510   | ccavanaugh@mbkcpa.com          |
| Carmen Ocorima Requena | UHY LLP                            | Farmington Hills | MI | 734-882-4620   | coscorimarequena@uhy-us.com    |
| Carol Iocca            | Wilkin & Guttenplan, PC            | East Brunswick   | NJ | 732-846-3000   | cdonatiello@wgcpas.com         |
| Carol Brasher          | Little & Associates                | Monroe           | LA | 318-361-9600   | carolb@littleandassoc.net      |
| Carol Rieske           | Berger, Ghersi & LaDuke, PLC       | Bloomfield Hills | MI | 248-333-3680   | crieske@bglcpas.com            |
| Carol Maher            | Baker Tilly US, LLP - Minneapolis  | Stillwater       | MN | 612-876-4673   | carol.maher@bakertilly.com     |
| Carol McGrath          | Housing Catalyst                   | Fort Collins     | CO | 970-416-2927   | cmcgrath@housingcatalyst.com   |
| Carolee Lindsey        | Mahoney CPAs and Advisors          | St Paul          | MN | 651-281-1828   | clindsey@mahoneycpa.com        |
| Caroline Yuzvyak       | Whisman Giordano & Associates, LLC | Newark           | DE | 302-266-0202   | cyuzvyak@whismangiordano.com   |
| Caroline Mayhew        | McCormack Guyette & Assoc PC       | Rutland          | VT |                | mgactm@sover.net               |
| Carolyn Nichter        | Fort Wayne Housing Authority       | Fort Wayne       | IN | 260-267-9300   | cnichter@fwha.org              |
| Carolyn Gilbert        | Maryville Housing Authority        | Maryville        | TN |                | cgilbert@mhatn.com             |
| Carolyn Edwards        | Midwest CPA, LLC                   | Cincinnati       | OH | 513-563-3553   | carolyn.edwards@midwestcpa.com |

|                    |                                      |               |    |                       |                                  |
|--------------------|--------------------------------------|---------------|----|-----------------------|----------------------------------|
| Carolyn Craven     | Whisman Giordano & Associates, LLC   | Newark        | DE |                       | ccraven@whismangiordano.com      |
| Carr Hammond       | Silas Simmons LLP                    | Natchez       | MS | 601-442-7411          | chammond@silassimmons.com        |
| Carrie Munsch      | Emerick & Company, P.C.              | Kansas City   | MO | 816-753-1040          | carrie@emerickcpa.com            |
| Carrie Hammons     | Schlaupitz Madhavan, PC              | Troy          | MI | 248-649-1600          | chammons@smcpafirm.com           |
| Carter Underwood   | CBIZ Mayer Hoffman McCann            | Indianapolis  | IN | 317-472-2229          | carter.underwood@cbiz.com        |
| Cary Drazner       | Marcum LLP - Deerfield               | Deerfield     | IL | 847-282-6443          | cary.drazner@marcumllp.com       |
| Casey Scandore     | Kittell, Branagan & Sargent          | St. Albans    | VT | 802-524-9531          | cscandore@kbscpa.com             |
| Casey Hinkle       | Ohio Capital Corporation for Housing | Columbus      | OH | 614-224-8446, ext 186 | CHinkle@OCCH.org                 |
| Casey Little       | Home Forward                         | Aloha         | OR | 503-802-8300          | casey.little@homeforward.org     |
| Casey D'Alessandro | Bellows Associates PA                | Coral Springs | FL | 954838-7000           | casey@bellowscpa.com             |
| Cass Garrett       | Fort Payne Housing Authority         | Fort Payne    | AL | 2568450424            | fpha@farmerstel.com              |
| Cassandra O'Neil   | CLA                                  | Timonium      | MD | 410-453-0900          | Cassandra.ONeil@claconnect.com   |
| Cassie Thury       | RSM US LLP                           | Minneapolis   | MN | 612-376-9328          | cassie.thury@rsmus.com           |
| Catherine Clough   | Freed Maxick CPAs, PC                | Buffalo       | NY |                       | catherine.clough@freedmaxick.com |
| Catherine Huang    | KHA Accountants, PLLC                | Flower Mound  | TX | 972-221-2500          | catherine.huang@kha.cpa          |
| Catherine Mill     | Haynie & Company                     | Littleton     | CO | 7209791467            | catherinem@hayniecpas.com        |
| Cathy Dalrymple    | Casey Menden Faust & Nelson PA       | Edina         | MN | 952-345-1555          | cathy@caseymenden.com            |
| Cathy Sun          | Windham Brannon, P.C.                | Atlanta       | GA | 678-485-4908          | csun@wbatl.com                   |
| Cathy Seiler       | Brinker Simpson & Co LLC             | Media         | PA |                       | cseiler@brinkersimpson.com       |
| Cayce Martin       | Smith Marion & Company               | Franklin      | TN | 909-825-6600          | cmartin@smco.cpa                 |
| Cecilia Spencer    | Blue & Co., LLC                      | Cincinnati    | OH |                       | cspencer@blueandco.com           |
| Celia Lamb         | HW&Co.                               | Woodmere      | OH | 216-831-1200          | celia.lamb@hwco.cpa              |
| Celina Carter      | PKF O'Connor Davies LLP              | Bethesda      | MD |                       | ccarter@pkfod.com                |
| Cha Lor            | Propp Christensen Caniglia, LLP      | Roseville     | CA | 916-751-2900          | clor@pccllp.com                  |
| Chad Cook          | FORVIS, LLP                          | High Point    | NC | 336-822-4494          | chad.cook@forvis.com             |

|                          |                                         |              |    |              |                               |
|--------------------------|-----------------------------------------|--------------|----|--------------|-------------------------------|
| Chad Porter              | Smith Marion & Company                  | Franklin     | TN | 909-825-6600 | cporter@smco.cpa              |
| Chad McGonigal           | HoganTaylor, LLP                        | Little Rock  | AR | 918-745-2333 | cmcgonigal@hogantaylor.com    |
| Chanboramey Phorn        | Anstiss & Co., P.C.                     | Chelmsford   | MA | 978-452-2500 | hphorn@anstisscpa.com         |
| Chance Hudnall           | MCM CPAs and Advisors                   | Indianapolis | IN | 502-882-4304 | chance.hudnall@mcmcpa.com     |
| Chanelle Cruz            | Fasten Halberstam LLP                   | New York     | NY | 212-751-8337 | ccruz@fhllp.com               |
| Chantrice Moncrief-James | Dothan Housing                          | Dothan       | AL | 334-589-3552 | cjames@dothanhousing.org      |
| Charity Curran           | Loveridge Hunt & Co, PLLC               | Bellevue     | WA | 425-453-2088 | ccurran@loveridgehuntcpa.com  |
| Charles Hill             | CBIZ/Mesarvey Russell & Co CPAs         | Dublin       | OH | 614-793-4501 | chill@cbiz.com                |
| Charles Clark            | Deaton & Company Chartered              | Pocatello    | ID | 208-232-5825 | cclark@deatoncpa.com          |
| Charles Kinslow IV       | Little & Associates                     | Monroe       | LA | 318-361-9600 | chasek@littleandassoc.net     |
| Charlie Capps            | Aprio, LLP                              | Atlanta      | GA | 205-991-5506 | Charlie.capps@aprio.com       |
| Chase Wright             | The CJ Group                            | Frisco       | TX | 972-202-8000 | chase.wright@thecjgroup.com   |
| Chasity Price            | Little & Associates                     | Monroe       | LA | 318-361-9600 | chasityp@littleandassoc.net   |
| Chaz Berkeley            | RSM US LLP                              | Boston       | MA | 617-241-1527 | chaz.berkeley@rsmus.com       |
| Chelle Kenmore           | Kenmore & Co, LLC                       | Montgomery   | AL | 334-277-3446 | ckenmore@kenmore-cpa.com      |
| Chelsey Brown            | YHB CPAs                                | Winchester   | VA | 540-662-3417 | chelsey.brown@yhbcpa.com      |
| Chelsie Johnson          | Widmer Roel PC                          | Fargo        | ND | 701-237-6022 | cjohnson@wr.cpa               |
| Cherry-Ann Pearce        | Whittlesey PC                           | Hartford     | CT | 8605244439   | cpearce@wadvising.com         |
| Cherryann Royes          | Whittlesey PC                           | Hartford     | CT | 860-522-3111 | croyes@wadvising.com          |
| Cheryl Haspel            | LaPorte CPAs & Busines Advisors         | Covington    | LA | 985-892-5850 | chaspel@laporte.com           |
| Cheryl Gore              | Turner Stone & Company                  | Dallas       | TX | 972-239-1660 | cherylg@turnerstone.com       |
| Cheryl Wercerberger      | Fasten Halberstam LLP                   | New York     | NY | 212-751-8337 | cwercerberger@fhllp.com       |
| Cheryl Owen              | Miller Mayer Sullivan & Stevens, LLP    | Lexington    | KY | 859-223-3095 | cowen@mmsslpc.com             |
| Chetana Chaphekar        | DHA - Housing Solutions for North Texas | Dallas       | TX | 214-951-8428 | chetana.chaphekar@dhanthx.com |
| Chip Harris              | RubinBrown                              | Saint Louis  | MO | 314-290-3300 | Chip.harris@rubinbrown.com    |

|                  |                                    |                |    |              |                              |
|------------------|------------------------------------|----------------|----|--------------|------------------------------|
| Chloe Kennedy    | Whisman Giordano & Associates, LLC | Newark         | DE |              | ckennedy@whismangiordano.com |
| Chris Saunders   | Sherbert CPA, PC                   | Charlotte      | NC | 17043994455  | csaunders@sherbertcpa.com    |
| Chris Kubacki    | Phineas Consulting, LLC            | Alexandria     | VA | 703-626-6581 | ckubacki@phineasllc.com      |
| Chris Miller     | Robinson Grimes & Company, PC      | Columbus       | GA | 706-324-5435 | cmiller@robinsongrimes.com   |
| Chris Vojack     | Plante & Moran PLLP                | Auburn Hills   | MI | 248-375-7247 | chris.vojack@plantemoran.com |
| Chris Branagan   | Kittell, Branagan & Sargent        | St. Albans     | VT | 802-524-9531 | cbranagan@kbscpa.com         |
| Chris Benko      | Apple Growth Partners              | Akron          | OH | 330-867-7350 | cbenko@applegrowth.com       |
| Chris Marini     | Meyers Brothers Kalicka, PC        | Holyoke        | MA | 413-536-8510 | cmarini@mbkcpa.com           |
| Chris Shepard    | Rasco Winter Thomas Group          | Little Rock    | AR | 501-375-8500 | shepard@rascowinter.com      |
| Chris Watkins    | LeBlanc and Associates, LLC        | Metairie       | LA |              | cwatkins@leblanccpas.com     |
| Chris Langley    | RubinBrown                         | Saint Louis    | MO | 314-290-3300 | chris.langley@rubinbrown.com |
| Chris Jeong      | Windham Brannon, P.C.              | Atlanta        | GA | 678-485-4908 | cjeong@wbatl.com             |
| Chris Kobus      | Whisman Giordano & Associates, LLC | Newark         | DE | 302-266-0202 | ckobus@whismangiordano.com   |
| Chris Hartman    | CBIZ Mayer Hoffman McCann PC       | Los Angeles    | CA |              | chris.hartman@cbiz.com       |
| Chris Terrigino  | Rivero Gordimer & Company          | Tampa          | FL | 813-875-7774 | cterrigino@rgcocpa.com       |
| Chris Lyons      | Cavanaugh & Company, PLLC          | Edina          | MN | 952-922-4340 | chrisl@cavco-cpa.com         |
| Chris Thompson   | Dauby O'Connor & Zaleski LLC       | Carmel         | IN | 317-819-6176 | cthompson@dozllc.com         |
| Chris Darragh    | Card, Palmer, Sibbison & Co        | Cleveland      | OH | 216-621-6100 | cdarragh@cps-cpa.com         |
| Chris Bailey     | Schlaupitz Madhavan, PC            | Troy           | MI |              | cbailey@smcpafirm.com        |
| Chris Nadeau     | Whittlesey PC                      | Hartford       | CT | 860-522-3111 | cnadeau@wadvising.com        |
| Chris Trappy     | Prida, Guida & Perez               | Tampa          | FL |              | ctrappy@pridacpas.com        |
| Chris Petesch    | Dauby O'Connor & Zaleski LLC       | Carmel         | IN |              | cpetesch@dozllc.com          |
| Chris Hornby     | WithumSmith+Brown, PC              | East Brunswick | NJ |              | chornby@withum.com           |
| Chris Allshouse  | YHB CPAs                           | Winchester     | VA | 540-662-3417 | chris.allshouse@yhbcpa.com   |
| Chris Mauney     | Schmoyer and Company, LLC          | Columbia       | SC | 803-254-2050 | cmauney@schmoyercpa.com      |
| Christian Ritter | Plante & Moran PLLP                | Auburn Hills   | MI | 248-375-7247 | chris.ritter@plantemoran.com |

|                               |                                                  |               |       |              |                                     |
|-------------------------------|--------------------------------------------------|---------------|-------|--------------|-------------------------------------|
| Christian Anderson            | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne     | FL    |              | anderson@bermanhopkins.com          |
| Christian Poulin              | Ouellette & Associates, P A                      | Lewiston      | ME    |              | cpoulin@oacpas.net                  |
| Christian Rene                | Bellows Associates PA                            | Coral Springs | FL    | 954-838-7000 | crene@bellowscpa.com                |
| Christina Lueck               | Carter and Company CPA LLC                       | Destin        | FL    | 850-650-0125 | christina@cartercpa.net             |
| Christina Jones               | Haynie & Company                                 | Littleton     | CO    | 8019724800   | christinaj@hayniecpas.com           |
| Christina Clary               | YHB CPAs                                         | Winchester    | VA    | 540-662-3417 | christina.clary@yhbcpa.com          |
| Christina Stoutenburg-Sanchez | Polk & Associates PLC                            | Bingham Farms | MI    | 248-642-5700 | cstoutenburg-sanchez@polkcpa.com    |
| Christina Courtney            | Rowland & Carter CPAs, PLLC                      | Memphis       | TN    | 9018700968   | cjc@rowlandandcarter.com            |
| Christina Pearce              | Comer Nowling & Associates, PC                   | Indianapolis  | IN    | 317-841-3393 | cdewitt@comernowling.com            |
| Christina Cochran             | Foti, Flynn Lowen & Co.                          | Roanoke       | VA    |              | ccochran@fflc.com                   |
| Christina Gerasia             | Teal Becker & Chiaramonte CPAs P.C.              | Albany        | NY    | 518-456-6663 | cgerasia@tbccpa.com                 |
| Christine Carter              | Carter and Company CPA LLC                       | Destin        | FL    | 850-650-0125 | christine@cartercpa.net             |
| Christine Klaiber             | Apple Growth Partners                            | Akron         | OH    | 216-674-3743 | cklaiber@applegrowth.com            |
| Christine Figge               | RubinBrown                                       | Saint Louis   | MO    | 314-290-3225 | christine.figge@rubinbrown.com      |
| Christine Badiola             | Holthouse Carlin & Van Trigt LLP                 | Los Angeles   | CA    | 310-566-1953 | christine.badiola@hcv.com           |
| Christine Devin               | Meyers Brothers Kalicka, PC                      | Holyoke       | MA    | 413-536-8510 | cdevin@mbkcpa.com                   |
| Christine Clegg               | Knoxville's Community Development Corp           | Knoxville     | TN    | 813-390-9757 | cclegg@kcdc.org                     |
| Christine Chrysafidis         | Leone, McDonnell & Roberts, PA                   | Dover         | NH    | 603-749-2700 | cchrysafidis@lmrpa.com              |
| Christopher Goodenow          | The ZLC Group, CPAs, LLC                         | Amherst       | NY    | 716-913-2427 | cgoodenow@thezlcgroup.com           |
| Christopher Myers             | Sanders, Myers & Blackwell CPAs, LLP             | Springfield   | MO    | 4174088822   | cmyers@smb-cpas.com                 |
| Christopher Matte             | RHR Smith & Company, CPA's                       | Buxton        | Maine |              | cmatte@rhsmith.com                  |
| Christopher Chonko            | H2R CPA                                          | Pittsburgh    | PA    | 412-391-2920 | cchonko@h2rcpa.com                  |
| Christopher Luckmann          | Baker Tilly US, LLP - Milwaukee                  | Milwaukee     | WI    | 414-777-5500 | christopher.luckmann@bakertilly.com |

|                        |                                    |                |    |              |                                  |
|------------------------|------------------------------------|----------------|----|--------------|----------------------------------|
| Christopher Heald      | Kittell, Branagan & Sargent        | St. Albans     | VT | 802-524-9531 | cheald@kbscpa.com                |
| Christopher Dow        | KBST&M PA                          | Timonium       | MD | 410-308-0300 | cdow@kbstm.com                   |
| Christopher McElveen   | Gainesville Housing Authority      | Gainesville    | GA |              | tmcelveen@athenshousing.org      |
| Christopher Bell       | Fox, Garcia & Company              | Big Spring     | TX | 214-842-8464 | chris@foxgarcia.cpa              |
| Christopher Crouthamel | Snyder Cohn PC                     | North Bethesda | MD | 301-652-6700 | crouthamelc@snydercohn.com       |
| Christopher McNamara   | Gorfine Schiller & Gardyn, PA      | Owings Mills   | MD |              | cmcnamara@gsg-cpa.com            |
| Christopher Tull       | Doeren Mayhew                      | Troy           | MI | 248-244-3043 | tull@doeren.com                  |
| Christy Hawley         | Lefor & Rapp, LLC                  | Salem          | OR | 503-364-5851 | christy@leforcpa.com             |
| Chuck Hallberg III     | Lenahan Smith & Bargiachi, PC      | Memphis        | TN | 901-684-1100 | chuck@lsbpc.com                  |
| Chuck McCann           | GSC, Certified Public Accountants  | Calabasas      | CA | 818-591-9500 | cmccann@gsc-cpas.com             |
| Chuck Chan             | Lenning & Co., Inc                 | Seal Beach     | CA | 562-594-9729 | wbccpa1@yahoo.com                |
| Ciara McFadden         | Bernard Robinson & Company, L.L.P. | Greensboro     | NC | 336-294-4494 | ciara.mcfadden@brccpa.com        |
| Ciara Gagliano         | Rubino & Company                   | Bethesda       | MD | 301-564-3636 | cgagliano@rubino.com             |
| Cindy Wollet           | Packer Thomas                      | Canfield       | OH | 330-533-9777 | cwollet@packerthomas.com         |
| Cindy Cabrera          | Bellows Associates PA              | Coral Springs  | FL | 954-829-0841 | cindy@bellowscpa.com             |
| Cindy Van              | Haynie & Company                   | Littleton      | CO | 303-734-4800 | cindyv@hayniecpas.com            |
| Cindy Linsy            | Rowland & Carter CPAs, PLLC        | Memphis        | TN | 901-432-3000 | cll@rowlandandcarter.com         |
| Citlin Riley           | Damiano Burk & Nuttall, PC         | Lincoln        | RI |              | criley@dbncpas.com               |
| Claire Dirkes          | Gorfine Schiller & Gardyn, PA      | Owings Mills   | MD |              | cdirkes@gsg-cpa.com              |
| Claire Baker           | Dauby O'Connor & Zaleski LLC       | Carmel         | IN | 317-819-6222 | cbaker@dozllc.com                |
| Claire Schroeffer      | KHA Accountants, PLLC              | Flower Mound   | TX | 469-784-9268 | claire.schroeffer@kha.cpa        |
| Clara Fornella         | Carter and Company CPA LLC         | Destin         | FL | 850-650-0125 | clara@cartercpa.net              |
| Clare Haenszel         | Warren Averett, LLC                | Pensacola      | FL | 850-470-5537 | clare.Haenszel@warrenaverett.com |
| Clariss Choy           | Apple Growth Partners              | Akron          | OH | 216-285-2956 | cchoy@applegrowth.com            |
| Clarissa McCoy         | Gordon Advisors, PC                | Troy           | MI | 248-952-0200 | clarissa.mccoy@gordoncpa.com     |
| Claudia Keene          | Multifamily Select, Inc.           | Monroe         | NC | 704-277-8431 | ckeene@msiemail.net              |

|                  |                                        |               |    |              |                                |
|------------------|----------------------------------------|---------------|----|--------------|--------------------------------|
| Claudia Rivera   | Bellows Associates PA                  | Coral Springs | FL | 954-838-7000 | claudia@bellows CPA.com        |
| Clinton Wander   | Blackman & Associates                  | Omaha         | NE | 402-330-1040 | cwander@blackmanandassoc.com   |
| Clyde Adams      | Addison Accounting Services, PLLC      | Tucson        | AZ | 520-327-5025 | cadams@cwa-cpa.com             |
| Cody Hauth       | Mahoney CPAs and Advisors              | St Paul       | MN | 651-227-6695 | chauth@mahoneycpa.com          |
| Cody Bradish     | McCormack Guyette & Assoc PC           | Rutland       | VT | 8027753221   | mgacody@sover.net              |
| Colby Catt       | Coffman and Company PC                 | Poplar Bluff  | MO |              | colby@coffmanandcompany.com    |
| Colby Chamberlin | Pile CPAs                              | Indianapolis  | IN | 317-713-4723 | cchamberlin@pilecpas.com       |
| Cole Erickson    | WESTBERG EISCHEMS                      | Willmar       | MN | 320-235-3727 | cerickson@wecpas.net           |
| Cole Singh       | The CJ Group                           | Frisco        | TX | 972-202-8000 | cole.singh@thecjgroup.com      |
| Cole Monroe      | Smith Marion & Company                 | Franklin      | TN | 615-545-3153 | cmonroe@smco.cpa               |
| Cole Buckmann    | SVA Certified Public Accountants, S.C. | Madison       | WI |              | buckmann@sva.com               |
| Colin Scher      | Katz, Sapper & Miller                  | Indianapolis  | IN |              | cscher@ksmcpa.com              |
| Colin Hayes      | YHB CPAs                               | Winchester    | VA | 540-662-3417 | colin.hayes@yhbcpa.com         |
| Colleen Schwartz | Mahoney CPAs and Advisors              | St Paul       | MN | 651-227-6695 | cschwartz@mahoneycpa.com       |
| Collin Chandler  | The CJ Group                           | Frisco        | TX | 972-202-8000 | collin.chandler@thecjgroup.com |
| Connie Kitchen   | Ouellette & Associates, P A            | Lewiston      | ME | 207-786-0328 | ckitchen@oacpas.net            |
| Connor Byrne     | Whisman Giordano & Associates, LLC     | Newark        | DE | 302-266-0202 | cbyrne@whismangiordano.com     |
| Connor Petzen    | Foti, Flynn Lowen & Co.                | Roanoke       | VA | 540-344-9246 | cpetzen@fflc.com               |
| Connor Cooley    | Pinnacle Accountancy Group of Utah     | Farmington    | UT | 801-447-9572 | connor@pinnpcpas.com           |
| Connor Edwards   | YHB CPAs                               | Winchester    | VA | 540-662-3417 | connor.edwards@yhbcpa.com      |
| Conor Bright     | Spiegel Accountancy Corp.              | Pleasant Hill | CA | 925-977-4000 | conor@spiegelcorp.com          |
| Corey Enger      | Eide Bailly LLP                        | Fargo         | ND | 701-239-8650 | cenger@eidebailly.com          |
| Corey Topp       | RSM US LLP                             | Minneapolis   | MN | 612-376-9579 | corey.topp@rsmus.com           |
| Corey Carlos     | Kittell, Branagan & Sargent            | St. Albans    | VT | 802-524-9531 | CCarlos@kbscpa.com             |



|                      |                                            |               |    |              |                               |
|----------------------|--------------------------------------------|---------------|----|--------------|-------------------------------|
| Corey Tremaine       | Baker Tilly US, LLP - Milwaukee            | Milwaukee     | WI | 414-777-5500 | corey.tremaine@bakertilly.com |
| Corey Stark          | Dauby O'Connor & Zaleski LLC               | Carmel        | IN | 317-819-6222 | cstark@dozllc.com             |
| Corey Jenkins        | Meyers Brothers Kalicka, PC                | Holyoke       | MA |              | cjenkins@mbkcpa.com           |
| Cortney Jodian       | G. T. Reilly & Company                     | Milton        | MA | 617-696-8900 | cmj@gtreilly.com              |
| Cory Hunter          | Pinnacle Accountancy Group of Utah         | Farmington    | UT | 801-447-9572 | cory@pinnpcpas.com            |
| Cory-Ann Que         | Hemphill Wright & Associates, Inc.         | Independence  | OH | 2165410090   | coryann@thewrightcpa.com      |
| Cote Trombley        | Kittell, Branagan & Sargent                | St. Albans    | VT | 802-524-9531 | ctrombley@kbscpa.com          |
| Courtney Holt        | Sedgwick Housing Authority                 | Sedgwick      | KS | 316-772-5354 | sedgwickha@gmail.com          |
| Courtney Cook        | Pettit & Company, LLC                      | Indianapolis  | IN | 317.743.8120 | ccook@pettitandcompany.com    |
| Courtney Sharp       | Spiteri, Narasky & Daley, LLP              | Lafayette     | CA | 925-376-2195 | csharp@sndcpa.com             |
| Courtney Brink       | Maiker Housing Partners                    | Westminster   | CO | 720-297-0693 | cbrink@maikerhp.org           |
| Courtney Byron       | DMLO CPAs                                  | Louisville    | KY | 502-326-2355 | cbyron@dmlo.com               |
| Courtney Bean        | Maner Costerisan PC                        | Lansing       | MI | 517-323-7500 | cbean@manercpa.com            |
| Courtney Kiser       | Boring & Company                           | Lubbock       | TX | 432-638-6347 | courtney@dboringco.com        |
| Craig Shaffer        | Craig Shaffer & Assoc Ltd                  | Des Plaines   | IL | 847-299-0200 | craig@csaccountants.com       |
| Craig Lisko          | Loveridge Hunt & Co, PLLC                  | Bellevue      | WA | 425-679-0538 | clisko@loveridgehuntcpa.com   |
| Craig D'ambra        | D'ambra CPA                                | Woonsocket    | RI | 401-474-2300 | craigsdambra@gmail.com        |
| Craig Curington, Jr. | Bellows Associates PA                      | Coral Springs | FL | 954-838-7000 | craig@bellowscpa.com          |
| Craig Mulcahy        | Mahoney CPAs and Advisors                  | St Paul       | MN | 651-227-6695 | cmulcahy@mahoneycpa.com       |
| Craig Hasbarger      | Widmer Roel PC                             | Fargo         | ND | 701-237-6022 | chashbarger@wr.cpa            |
| Craig Troisi         | Grandizio, Wilkins, Little & Matthews, LLP | Sparks        | MD | 410-494-0885 | ctroisi@gwlmcpa.com           |
| Craig Levine         | Prager Metis CPAs                          | Rye Brook     | NY | 914-694-4600 | clevine@pragermetis.com       |
| Craig Matthes        | SRC, Certified Public Accountants, P.C.    | Glastonbury   | CT |              | cmatthes@src-pc.com           |
| Cris Fisher          | Lenahan Smith & Bargiachi, PC              | Memphis       | TN | 9016841100   | cris@lsbpc.com                |
| Cristian Marin       | Bellows Associates PA                      | Coral Springs | FL | 954-838-7000 | cristian@bellowscpa.com       |

|                     |                                    |                 |    |              |                                      |
|---------------------|------------------------------------|-----------------|----|--------------|--------------------------------------|
| Cristiene Silvestre | Spiegel Accountancy Corp.          | Pleasant Hill   | CA | 925-977-4000 | cristiene@spiegelcorp.com            |
| Cristy Andrews      | Warren Averett, LLC                | Pensacola       | FL | 3343011571   | Cristy.Andrews@warrenaverett.com     |
| Crystal Calvert     | MarksNelson LLC                    | Overland Park   | KS | 816-743-7700 | ccalvert@mnadvisors.com              |
| Crystal Vossen      | WESTBERG EISCHENS                  | Willmar         | MN | 320-235-3727 | cvossen@wecpas.net                   |
| Crystal Allen       | Urlaub & Co., PLLC                 | Ada             | OK | 580-332-4802 | crystal@urlaubaccounting.com         |
| Crystal Torres      | Fox, Garcia & Company              | Big Spring      | TX |              | crystal@foxgarcia.cpa                |
| Crystal Gonzalez    | Spiteri, Narasky & Daley, LLP      | Lafayette       | CA | 925-376-2195 | cgonzalez@sndcpa.com                 |
| Cullen Henson       | Tarwater & Company                 | Knoxville       | TN |              | cullenhenson@tarwaterco.com          |
| Curtis Harman       | SC&H Group                         | Sparks Glencoe  | MD |              | charman@schgroup.com                 |
| Cynthia Gallo       | Apple Growth Partners              | Akron           | OH | 216-285-2956 | cgallo@applegrowth.com               |
| Cynthia Gorges      | Rowe & Gorges, LLC                 | Wichita         | KS | 316-683-1111 | cgorges@rowegorges.com               |
| Cynthia Bay         | CBIZ Mayer Hoffman McCann          | Indianapolis    | IN | 317-472-2229 | cynthia.bay@cbiz.com                 |
| Cynthia Falcon      | LeBlanc and Associates, LLC        | Metairie        | LA | 504-837-0770 | cfalcon@leblanccpas.com              |
| Cynthia Kim         | Turner Stone & Company             | Dallas          | TX | 972-239-1660 | cynthiak@turnerstone.com             |
| Cynthia Bradford    | Ralph C. Johnson & Company         | Kansas City     | MO | 816-472-8900 | cynthiakbradford@ralphcjohnsonco.com |
| Cynthia McKee       | RubinBrown                         | Saint Louis     | MO | 314-290-3300 | cynthia.mckee@rubinbrown.com         |
| Daisy Wong          | Mazars USA LLP                     | Fort Washington | PA |              | daisy.wong@mazarsusa.com             |
| Dale Garabedian     | Garabedian Group, The              | Fresno          | CA | 559-472-7370 | dale@tgg-cpa.com                     |
| Dale Rector         | Rector, Reeder & Lofton, PC        | Loganville      | GA | 770-879-8411 | drector@cpa-rrl.com                  |
| Dallin Laird        | Pinnacle Accountancy Group of Utah | Farmington      | UT | 801-447-9572 | dallin@pinncpas.com                  |
| Dallon Andrus       | Loveridge Hunt & Co, PLLC          | Bellevue        | WA | 425-679-0537 | dandrus@loveridgehuntcpa.com         |
| Dalton Pokley       | Doeren Mayhew                      | Troy            | MI | 248-244-3000 | pokley@doeren.com                    |
| Damon Bower         | Coffman and Company PC             | Poplar Bluff    | MO | 573-785-4441 | damon@coffmanandcompany.com          |
| Damon White         | Foti, Flynn Lowen & Co.            | Roanoke         | VA | 540 344-9246 | dwhite@fflc.com                      |
| Dan Cavanaugh       | Cavanaugh & Company, PLLC          | Edina           | MN | 952-922-4340 | dan@cavco-cpa.com                    |

|                  |                                   |              |    |              |                                 |
|------------------|-----------------------------------|--------------|----|--------------|---------------------------------|
| Dan Mcgoun       | Neitzel Luke & Salopek            | Westlake     | OH | 4408351040   | dmcgoun@nlacpas.com             |
| Dan Vandenberghe | RSM US LLP                        | Minneapolis  | MN | 612-376-9328 | dan.vandenberghe@rsmus.com      |
| Dan Seiler       | Propp Christensen Caniglia, LLP   | Roseville    | CA | 530-401-1384 | dan@seilercpa.com               |
| Dan Sullivan     | MCM CPAs and Advisors             | Indianapolis | IN | 317-347-5200 | daniel.sullivan@mcmcpa.com      |
| Dan Wild         | Baker Tilly US, LLP - Minneapolis | Stillwater   | MN | 612-876-4673 | dan.wild@bakertilly.com         |
| Dan Borne        | Rubino & Company                  | Bethesda     | MD | 301-564-3636 | dborne@rubino.com               |
| Dan Black        | Pease Bell CPAs, LLC              | Cleveland    | OH |              | dblack@peasebell.com            |
| Dan Worrall      | CohnReznick                       | Atlanta      | GA |              | Dan.Worrall@cohnreznick.com     |
| Dan Healey       | RubinBrown                        | Saint Louis  | MO | 314-290-3300 | dan.healey@rubinbrown.com       |
| Dan Kaminski     | HW&Co.                            | Woodmere     | OH | 216-831-1200 | daniel.kaminski@hwco.cpa        |
| Dan Alleman      | Schlaupitz Madhavan, PC           | Troy         | MI | 2486491600   | dalleman@smcpafirm.com          |
| Dan Gerig        | Lefor & Rapp, LLC                 | Salem        | OR | 503-364-5851 | dan@leforcpa.com                |
| Dan Jorgenson    | Abdo LLP                          | Edina        | MN | 952-979-1154 | dan.jorgenson@abdosolutions.com |
| Dana Miller      | Maiker Housing Partners           | Westminster  | CO | 720-297-0693 | dmiller@maikerhp.org            |
| Dana Kittell     | Kittell, Branagan & Sargent       | St. Albans   | VT | 802-524-9531 | dkittell@kbscpa.com             |
| Dana Patterson   | Apple Growth Partners             | Akron        | OH | 330-315-7875 | DPatterson@applegrowth.com      |
| Dana Liu         | Wilson & Associates, CPAs         | San Diego    | CA | 619-296-1652 | dana@wilsoncpa.net              |
| Daniel Weintraub | LVBW LLP                          | Amherst      | NY | 716-204-9000 | dweintraub@lvbwcpa.com          |
| Daniel Gibel     | Card, Palmer, Sibbison & Co       | Cleveland    | OH | 216-621-6100 | dgibel@cps-cpa.com              |
| Daniel Pullman   | Windham Brannon, P.C.             | Atlanta      | GA | 404-898-2000 | dpullman@wbatl.com              |
| Daniel Carpenter | TMCE, LLP                         | Shreveport   | LA | 318-227-1600 | dcarpenter@tmcecpas.com         |
| Daniel Holbrook  | KKAJ, LLP                         | Valencia     | CA | 818-848-5585 | dholbrook@kkajcpa.com           |
| Daniel O'Dea     | Heveron & Company CPAs, PLLC      | Rochester    | NY | 585-232-2956 | dodea@heveroncpa.com            |
| Daniel Kim       | CohnReznick                       | Atlanta      | GA |              | daniel.kim@cohnreznick.com      |
| Daniel Flicek    | Mahoney CPAs and Advisors         | St Paul      | MN | 651-227-6695 | dflicek@mahoneycpa.com          |

|                     |                                        |               |    |              |                                  |
|---------------------|----------------------------------------|---------------|----|--------------|----------------------------------|
| Daniel Trudgeon     | KerberRose                             | Shawano       | WI | 7155269400   | daniel.trudgeon@kerberrose.com   |
| Daniel Lamalie      | Carter and Company CPA LLC             | Destin        | FL | 850-650-0125 | daniel@cartercpa.net             |
| Daniel Bures        | MN Blum LLC                            | Rockville     | MD | 301-337-3308 | dan@mnblum.com                   |
| Daniel Antonellis   | Region Nine Housing Corporation        | New Brunswick | NJ | 732-640-2088 | dantonellis@rnhousing.org        |
| Daniel Yurk         | SVA Certified Public Accountants, S.C. | Madison       | WI |              | yurkd@sva.com                    |
| Daniel Perlin       | Polk & Associates PLC                  | Bingham Farms | MI | 248-642-5700 | dperlin@polkcpa.com              |
| Danielle Badger     | Maner Costerisan PC                    | Lansing       | MI |              | dbadger@manercpa.com             |
| Danielle Patel      | Freed Maxick CPAs, PC                  | Buffalo       | NY |              | danielle.patel@freedmaxick.com   |
| Danielle Squire     | Freed Maxick CPAs, PC                  | Buffalo       | NY |              | danielle.Squire@freedmaxick.com  |
| Danielle Antonellis | Region Nine Housing Corporation        | New Brunswick | NJ |              | danielleantonellis@rnhousing.org |
| Danny Cook          | Pamela J Simpson CPA                   | Decatur       | IL | 217-872-1908 | IMF3@yahoo.com                   |
| Darci Conners       | CohnReznick                            | Atlanta       | GA | 404-847-9447 | darci.conners@cohnreznick.com    |
| Darielle Schenk     | CohnReznick, LLP                       | Dallas        | TX |              | dari.schenk@cohnreznick.com      |
| Darin Styles        | Abdo LLP                               | Edina         | MN | 952-449-6212 | darin.styles@abdosolutions.com   |
| Darlene Angelucci   | Marcum LLP                             | New Haven     | CT | 2037819738   | darlene.angelucci@marcumllp.com  |
| Darren Johnson      | Miller Mayer Sullivan & Stevens, LLP   | Lexington     | KY | 859-223-3095 | djohnson@mmsslpc.com             |
| Darren Schmidt      | Widmer Roel PC                         | Fargo         | ND | 701-237-6022 | dschmidt@wr.cpa                  |
| Daryl Cote          | Ouellette & Associates, P A            | Lewiston      | ME | 207-786-0328 | dcote@oacpas.net                 |
| Dave John           | Dave V John, LLC                       | Tamarac       | FL | 954-735-8855 | dave@davejohncpa.com             |
| Dave Gittes         | EisnerAmper LLP                        | Philadelphia  | PA | 215-881-8865 | david.gittes@eisneramper.com     |
| Dave Bierhorst      | Holthouse Carlin & Van Trigt LLP       | Los Angeles   | CA | 310-566-1933 | dave.bierhorst@hcvr.com          |
| Dave Eisner         | Miller Cooper & Co., Ltd.              | Deerfield     | IL | 630-776-7324 | deisner@millercooper.com         |

|                 |                                         |               |    |              |                              |
|-----------------|-----------------------------------------|---------------|----|--------------|------------------------------|
| Dave Niemira    | McGill, Power, Bell & Associates, LLP   | Erie          | PA | 814-453-6594 | dniemira@mpbcpa.com          |
| David Emerick   | Emerick & Company, P.C.                 | Kansas City   | MO | 816-531-2822 | david@emerickcpa.com         |
| David Bean      | Governmental Accounting Standards Board | Norwalk       | CT | 203-956-5290 | drbean@gasb.org              |
| David Stern     | Fasten Halberstam LLP                   | New York      | NY | 212-751-8337 | dstern@fhllp.com             |
| David Ardoin    | David Ardoin, CPA, P.C.                 | Frederica     | DE | 13015377215  | dardoin@dja-cpa.com          |
| David Boring    | Boring & Company                        | Lubbock       | TX | 432-638-6347 | david@dboringco.com          |
| David Lemler    | Donovan CPAs                            | Indianapolis  | IN | 317-449-0121 | Dlemler@cpadonovan.com       |
| David Murphy    | Ziner & Murphy PC                       | Stoneham      | MA | 781-279-2950 | dmurphy@zinermurphy.com      |
| David Eason     | Hatter & Associates, LLP                | Fort Worth    | TX | 817-335-9258 | deason@hattercpa.com         |
| David Neumann   | Piltz, Williams, LaRosa & Company       | Biloxi        | MS | 228-374-4141 | dneumann@pwlcpa.com          |
| David Acree     | Meadows Urquhart Acree & Cook LLP       | Henrico       | VA | 804-249-3136 | dacree@muacllp.com           |
| David Gabel     | EFPR Group, LLP                         | Williamsville | NY | 716-634-0700 | dgabel@efprgroup.com         |
| David Beck      | FJ & Associates                         | Kaysville     | UT | 916-391-1090 | dbeck@cpaone.net             |
| David Dietz     | Windham Brannon, P.C.                   | Atlanta       | GA | 404-898-2000 | ddietz@windhambrannon.com    |
| David Freund    | Baker Tilly US, LLP - Minneapolis       | Stillwater    | MN | 612-876-4673 | david.freund@bakertilly.com  |
| David Knobloch  | Martin Friedman & Company               | Brooklyn      | NY | 718-338-6900 | dknob@mfandco.com            |
| David Schilit   | Martin Friedman & Company               | Brooklyn      | NY | 718-338-6900 | dschilit@mfandco.com         |
| David Wilber jr | Teal Becker & Chiamonte CPAs            | Albany        | NY | 5184566663   | dwilber@tbccpa.com           |
| David George    | Gordon Advisors, PC                     | Troy          | MI | 248-952-0200 | David.George@Gordoncpa.com   |
| David Radke     | Williams & Company, PC                  | Onawa         | IA | 712-423-2616 | dradke@williamscpas.com      |
| David Kullmann  | Schlaupitz Madhavan, PC                 | Troy          | MI |              | dkullmann@smcpafirm.com      |
| David Mewhirter | Flaherty Salmin CPAs                    | Rochester     | NY | 585-290-1693 | dmewhirter@fs-cpa.com        |
| David Rivera    | Haynie & Company                        | Littleton     | CO |              | davidrivera@hayniecpcas.com  |
| David Varnado   | Whisman Giordano & Associates, LLC      | Newark        | DE | 3027432630   | dvarnado@whismangiordano.com |

|                      |                                           |                |    |              |                                  |
|----------------------|-------------------------------------------|----------------|----|--------------|----------------------------------|
| David Garrastegui    | Kolnicki Peterson Wirth                   | Downers Grove  | IL | 312-421-5780 | dgarrastegui@kpwcpa.com          |
| David Berg           | Maddox & Associates, APC                  | Baton Rouge    | LA | 225-926-3360 | dberg@maddoxassociates.com       |
| David Conway         | Novogradac & Company LLP                  | Toms River     | NJ | 330-365-5404 | david.conway@novoco.com          |
| David Bell           | Carter and Company CPA LLC                | Destin         | FL | 850-650-0125 | david@cartercpa.net              |
| David Kent           | LaPorte CPAs & Busines<br>Advisors        | Covington      | LA | 504-908-7630 | dkent@laporte.com                |
| David Zryl           | SC&H Group                                | Sparks Glencoe | MD | 410-363-3200 | dzryl@schgroup.com               |
| David Hudson         | Miller Mayer Sullivan &<br>Stevens, LLP   | Lexington      | KY | 859-223-3095 | dhudson@mmsslpl.com              |
| David Messinger      | Langdon & Company LLP                     | Garner         | NC | 919-662-1001 | dmessinger@langdoncpa.com        |
| David Ellis          | Miller Cooper & Co., Ltd.                 | Deerfield      | IL | 847-205-5000 | dellis@millercooper.com          |
| David Hines          | Campbell Jones Cohen CPAs                 | Las Vegas      | NV |              | davidah@yournevadacpa.com        |
| David G. Pelliccione | Pelliccione & Associates, CPAs            | Savannah       | GA | 912-354-2334 | davidp@dgpccpa.com               |
| Davis Konkol         | SVA Certified Public<br>Accountants, S.C. | Madison        | WI |              | konkold@sva.com                  |
| Dawit Negari         | Rubino & Company                          | Bethesda       | MD | 301-564-3636 | dnegari@rubino.com               |
| Dawn Boring          | Boring & Company                          | Lubbock        | TX | 432-638-6346 | dawn@dboringco.com               |
| Dawn Redman          | Gregory T. Redman, CPA                    | Tarboro        | NC | 252-641-1999 | dawn@redman-cpa.com              |
| Dawn Wynn            | Browder & Associates, PC                  | HOOVER         | AL | 205-803-2193 | dwynn@browdercpa.com             |
| Dawn Jasinski        | Schlaupitz Madhavan, PC                   | Troy           | MI |              | djasinski@smcpafirm.com          |
| Dean Solis           | EisnerAmper LLP                           | Philadelphia   | PA | 215-881-8865 | dean.solis@eisneramper.com       |
| Dean Digerolamo      | Maddox & Associates, APC                  | Baton Rouge    | LA | 225-926-3360 | ddigerolamo@maddoxassociates.com |
| Deandra Atwood       | Blue & Co., LLC                           | Cincinnati     | OH |              | datwood@blueandco.com            |
| Deanna Amos          | KBST&M PA                                 | Timonium       | MD | 410-308-0300 | damos@kbstm.com                  |
| Deanna Somvong       | Mahoney CPAs and Advisors                 | St Paul        | MN | 651-789-0730 | dsomvong@mahoneycpa.com          |
| Deanne Tanksley      | Gillon Group PLLC                         | Natchez        | MS | 601-446-6681 | dtanksley@gillon-cpa.com         |
| Debbi Christensen    | Propp Christensen Caniglia,<br>LLP        | Roseville      | CA | 916-751-2900 | dchristensen@pccllp.com          |
| Debbie Rogers        | Troy Housing Authority                    | Troy           | AL | 334-566-1271 | rogersd@troycable.net            |

|                     |                                             |                  |    |              |                                |
|---------------------|---------------------------------------------|------------------|----|--------------|--------------------------------|
| Debbie Coan         | Swindoll, Janzen, Hawk & Loyd, LLC          | Wichita          | KS | 316-265-5600 | dcoan@sjhl.com                 |
| Debbie Poole        | MCM CPAs and Advisors                       | Indianapolis     | IN | 317-347-5200 | debra.poole@mcmcpa.com         |
| Debbie Norris       | SC&H Group                                  | Sparks Glencoe   | MD | 410-363-3200 | dnorris@schgroup.com           |
| Debbie Smith        | MCM CPAs and Advisors                       | Indianapolis     | IN | 859-619-2523 | debbie.smith@mcmcpa.com        |
| Debbie Lomax        | Winkel, Green & Company, LLP                | Columbus         | OH | 614-261-1494 | dlomax@wgccpas.com             |
| Debbie Lewis        | McGill, Power, Bell & Associates, LLP       | Erie             | PA | 814-453-6594 | dlewis@mpbcpa.com              |
| Debbie Sawyer       | LeBlanc and Associates, LLC                 | Metairie         | LA | 504-837-0770 | dsawyer@leblanccpas.com        |
| Debbie Jewell       | Bowman & Company, LLP                       | STOCKTON         | CA | 209-473-1040 | DJewell@cpabowman.com          |
| Deborah Mueggenborg | Stotts, Archambo, Mueggenborg & Barclay, PC | Bartlesville     | OK | 918-336-0008 | debbie@sambcpas.com            |
| Deborah Saunders    | Foti, Flynn Lowen & Co.                     | Roanoke          | VA | 540-344-9246 | dsaunders@fflc.com             |
| Debra Nager         | CBIZ MHM LLC                                | Plymouth Meeting | PA | 610-862-2435 | dnager@cbiz.com                |
| Debra Leible        | RubinBrown                                  | Saint Louis      | MO | 314-290-3300 | debra.leible@rubinbrown.com    |
| Debra Simon         | Novogradac & Company LLP                    | Toms River       | NJ | 732-503-4257 | debra.simon@novoco.com         |
| Deedra Burroughs    | AAMCI - Management, Inc.                    | Knoxville        | TN | 8655257500   | deedra.burroughs@aamci.com     |
| Deepali Kothari     | Loveridge Hunt & Co, PLLC                   | Bellevue         | WA | 425-453-2088 | dkothari@loveridgehuntcpa.com  |
| Deidre Budahl       | Casey Peterson Ltd                          | Rapid City       | SD | 605-348-1930 | deidreb2@caseypeterson.com     |
| Delbert Tyler       | Tyler Collier Associates LLC                | Pittsburgh       | PA | 412-471-7060 | dtyler@tcacpas.com             |
| Della Colley        | Packer Thomas                               | Canfield         | OH | 330-881-8919 | dcolley@packerthomas.com       |
| Denise Davis        | Dave V John, LLC                            | Tamarac          | FL |              | denise@davejohncpa.com         |
| Denise Campbell     | Polk & Associates PLC                       | Bingham Farms    | MI | 248-642-5700 | dcampbell@polkcpa.com          |
| Dennis Skalkowski   | Bowman & Company, LLP                       | Voorhees         | NJ | 856-821-6866 | dskalkowski@bowman.cpa         |
| Dennis Blackman     | Blackman & Associates                       | Omaha            | NE | 402-330-1040 | dblackman@blackmanandassoc.com |
| Derek Ray           | Davis Ray & CO, PC                          | Seminole         | TX | 432-758-3226 | derek@davis-ray.com            |
| DEREK WATADA        | Olson, Reyes and Sauerwein, LLC             | Centennial       | CO | 720-625-3811 | DWATADA@ORSPC.COM              |

|                  |                                           |                 |    |              |                               |
|------------------|-------------------------------------------|-----------------|----|--------------|-------------------------------|
| Derek Johnson    | MHCS P.C.                                 | West Des Moines | IA | 515-288-3279 | djohnson@mhcscca.com          |
| Derek Case       | Loveridge Hunt & Co, PLLC                 | Bellevue        | WA | 425-679-0537 | dcase@loveridgehuntcpa.com    |
| Derek Kupris     | Blackman & Associates                     | Omaha           | NE | 4023301040   | dkupris@blackmanandassoc.com  |
| Derek Hungerford | Kittell, Branagan & Sargent               | St. Albans      | VT | 802-524-9531 | dhungerford@kbscca.com        |
| Derek Jarvis     | DMLO CPAs                                 | Louisville      | KY |              | djarvis@dmlo.com              |
| Derek Mccann     | FORVIS, LLP                               | High Point      | NC | 3368164489   | derek.mccann@forvis.com       |
| Derrick Barker   | Smith Marion & Company                    | Franklin        | TN | 615-309-8959 | dbarker@smco.cpa              |
| Deshayne Hoag    | Casey Peterson Ltd                        | Rapid City      | SD | 605-348-1930 | deshayne@caseypeterson.com    |
| Deval Patel      | WithumSmith+Brown, PC                     | East Brunswick  | NJ | 732.595.7724 | deval.patel@wthum.com         |
| Devesh Kamal     | Clark Schaefer Hackett & Co - Springfield | Springfield     | OH | 937-399-2000 | dkamal@cshco.com              |
| Devin Pfaff      | Casey Peterson Ltd                        | Rapid City      | SD | 605-791-3148 | devinp@caseypeterson.com      |
| Devin Dempsey    | Maloney + Novotny LLC                     | Cleveland       | OH | 614-547-8631 | DDempsey@maloneynovotny.com   |
| Devin Hister     | Polk & Associates PLC                     | Bingham Farms   | MI | 248-642-5700 | dhister@polkcpa.com           |
| Diana Fiedler    | Opportunity Home San Antonio              | SAN ANTONIO     | TX | 210-477-6102 | diana_fiedler@homesa.org      |
| Diana Cetares    | Huselton, Morgan & Maultsby, P C          | Dallas          | TX | 972-404-1010 | dcetares@hmcp.com             |
| Diana Meo        | Boise City / Ada County Housing Authority | Boise           | ID | 208-287-1065 | dmeo@bcacha.org               |
| Diana Chance     | RSM US LLP                                | Minneapolis     | MN | 612-376-9328 | diana.chance@rsmus.com        |
| Diana Azauara    | CWGB&S CPAs                               | San Diego       | CA |              | dazuara@cwgcpc.com            |
| Diana Cipriano   | WithumSmith+Brown, PC                     | East Brunswick  | NJ |              | dcipriano@withum.com          |
| Diana Baldwin    | Home Forward                              | Aloha           | OR | 503-802-8534 | Diana.Baldwin@homeforward.org |
| Diane Eller      | Flaherty Salmin CPAs                      | Rochester       | NY | 585-279-0120 | deller@fs-cpa.com             |
| Diane Giampaolo  | Giampaolo & Associates                    | Lincroft        | NJ |              | diane@hpgnj.com               |
| Diane Cox        | Porter Muirhead Cornia & Howard           | Casper          | WY |              | dcox@pmch.com                 |
| Diane Lalancette | Damiano Burk & Nuttall, PC                | Lincoln         | RI | 401-333-2880 | dlalancette@dbncpas.com       |



|                     |                                           |                 |            |              |                               |
|---------------------|-------------------------------------------|-----------------|------------|--------------|-------------------------------|
| Diane Fox           | Fox, Garcia & Company                     | Big Spring      | TX         | 432-816-6342 | diane@foxgarcia.cpa           |
| Dick Lefor          | Lefor & Rapp, LLC                         | Salem           | OR         | 503-364-5851 | dick@leforcpa.com             |
| Dillon Shanks       | Pease Bell CPAs, LLC                      | Cleveland       | OH         |              | dshanks@peasebell.com         |
| Dillon Bowen        | Pettit & Company, LLC                     | Indianapolis    | IN         |              | dbowen@pettitcpas.com         |
| Dina Bellows-Levine | Bellows Associates P.A.                   | Coral Springs   | FL         | 954-838-7000 | dina@bellowscpa.com           |
| DJ Michaelis        | Prida, Guida & Perez                      | Tampa           | FL         | 813-226-6091 | dmichaelis@pridacpas.com      |
| Dj Charley          | Abdo LLP                                  | Edina           | MN         | 952-449-6241 | dj.charley@abdosolutions.com  |
| Dominique Noel      | Vige Tujague & Noel CPAs                  | Eunice          | LA         | 337-457-9324 | dmnoel98@yahoo.com            |
| Don Jump            | Jump, Perry and Company LLP               | Toms River      | NJ         | 732 240-7377 | don.jump@jumpcpa.com          |
| Don Straub          | WithumSmith+Brown - Morristown            | Morristown      | NJ         | 973-898-9494 | dstraub@withum.com            |
| Donald Elsener      | Elsener & Elsener, LLP                    | Sausalito       | California | 4153500622   | done@elsenercpa.com           |
| Donald Yadisernia   | Morris & Morris PC                        | Needham Heights | MA         | 781-455-6900 | dyadisernia@mmmpc-cpa.com     |
| Donald Wiseman      | CWGB&S CPAs                               | San Diego       | CA         | 619-563-0145 | dwiseman@cwgcpcpa.com         |
| Donavon Thibodeaux  | Little & Associates                       | Monroe          | LA         | 318-361-9600 | donavont@littleandassoc.net   |
| Donna Caruso        | Windham Brannon, P.C.                     | Atlanta         | GA         | 404-898-2000 | dcaruso@windhambrannon.com    |
| Donna Stevermer     | Mahoney CPAs and Advisors                 | St Paul         | MN         | 651-227-6695 | dstevermer@mahoneycpa.com     |
| Donna Hanson        | Plante & Moran PLLP                       | Auburn Hills    | MI         | 248-375-7247 | donna.hanson@plantemoran.com  |
| Donna Yau           | YHB CPAs                                  | Winchester      | VA         | 540-662-3417 | donna.yau@yhbcpa.com          |
| Donna Humphries     | Marcum LLP                                | Chesterfield    | MO         | 314-576-1350 | donna.humphries@marcumllp.com |
| Donna Marcello      | Haynie & Company                          | Littleton       | CO         | 7202445614   | donnam@hayniecpas.com         |
| Donna Roundy        | Meyers Brothers Kalicka, PC               | Holyoke         | MA         | 413-536-8510 | droundy@mbkcpa.com            |
| Doran Lambson       | Deaton & Company Chartered                | Pocatello       | ID         | 208-232-5825 | dlambson@deatoncpa.com        |
| Doreen Del Grande   | Hansen Hunter & Company PC                | Portland        | OR         | 503-244-2134 | ddelgrande@hhc-cpa.com        |
| Doris Peña          | Verdeja, De Armas, Trujillo, Alvarez, LLP | Coral Gables    | FL         | 305-446-3177 | dpena@vdtacpa.com             |
| Dorothy Hornbaker   | MCM CPAs and Advisors                     | Indianapolis    | IN         |              | dorothy.hornbaker@mcmcpa.com  |

|                   |                                             |               |         |              |                                 |
|-------------------|---------------------------------------------|---------------|---------|--------------|---------------------------------|
| Doug Zimmerman    | EFPR Group, LLP                             | Williamsville | NY      | 716-204-5704 | dzimmerman@efprgroup.com        |
| Doug Englehart    | Smith Marion & Company                      | Redlands      | CA      | 909-825-6600 | denglehart@smco.cpa             |
| Doug Rustenburg   | Hoffman Short Rubin DeWinter Sanderson, APC | Covina        | CA      | 626-932-0100 | doug@hsrdscpas.com              |
| Doug Child        | FJ & Associates                             | Kaysville     | UT      | 801-436-3722 | doug@cpaone.net                 |
| Douglas Covington | O Douglas Covington CPA PA                  | Greensboro    | NC      | 336-272-5618 | dougcovington@me.com            |
| Douglas Howard    | Doug Howard Builders Inc.                   | Toledo        | OH      | 4194675765   | doughoward.mobile@gmail.com     |
| Douglas Faust     | Casey Menden Faust & Nelson PA              | Edina         | MN      | 952-946-7900 | doug@caseymenden.com            |
| Douglas Laird     | Doeren Mayhew                               | Troy          | MI      | 248-244-3379 | Laird@doeren.com                |
| Douglas Wright    | Gordon Advisors, PC                         | Troy          | MI      | 248-952-0200 | douglas.wright@gordoncpa.com    |
| Douglas Winters   | EisnerAmper LLP                             | Philadelphia  | PA      | 215-881-8800 | douglas.winters@eisneramper.com |
| Douglas Dewell    | Gray Blodgett & Company PLLC                | Norman        | OK      | 4052066792   | douglasd@cpagray.com            |
| Douglas Berry     | SVA Certified Public Accountants, S.C.      | Madison       | WI      | 6088318181   | berryd@sva.com                  |
| Douglas Gonzalez  | Haran & Associates Ltd                      | Wilmette      | IL      | 847-853-2577 | dgonzalez@handaltd.com          |
| Dovi Silberstein  | GGM Associates Inc                          | Chicago       | IL      | 773-747-4506 | dsilberstein@ggmcpcas.com       |
| Dovid Katz        | Roth & Co                                   | Brooklyn      | NY      | 718-236-1600 | dkatz@rothcocpa.com             |
| Drake Lynde       | HW&Co.                                      | Woodmere      | OH      |              | drake.lynde@hwco.cpa            |
| Drew Superstein   | Superstein PA                               | Hollywood     | Florida |              | drew@supersteincpa.com          |
| Drew Erickson     | RSM US LLP                                  | Minneapolis   | MN      | 612-376-9252 | drew.erickson@rsmus.com         |
| Drew Ulmer        | Baldwin CPAs                                | Richmond      | KY      | 859.626.4964 | drew.ulmer@baldwincpas.com      |
| Drew Andrews      | Whittlesey PC                               | Hartford      | CT      | 860-522-3111 | dandrews@wadvising.com          |
| Drew Throckmorton | YHB CPAs                                    | Winchester    | VA      | 540-662-3417 | drew.throckmorton@yhbcpa.com    |
| Duane Brash       | Grigg Bratton & Brash                       | BOISE         | ID      |              | Duane@gbbaccounting.com         |
| Duncan McMurchie  | Turner Stone & Company                      | Dallas        | TX      | 972-239-1660 | duncan.mcmurchie@bakccpa.com    |
| Dustin Pfluger    | CWDL CPAs                                   | San Diego     | CA      | 512-739-5406 | dpfluger@cwdl.com               |

|                    |                                            |                |    |              |                                  |
|--------------------|--------------------------------------------|----------------|----|--------------|----------------------------------|
| Dustin Summers     | SC&H Group                                 | Sparks Glencoe | MD | 410-363-3200 | dsummers@schgroup.com            |
| Dyanna Lawson      | CBIZ Mayer Hoffman McCann                  | Indianapolis   | IN | 3174722146   | dyanna.lawson@cbiz.com           |
| Dylan Todd         | Packer Thomas                              | Canfield       | OH | 3303609079   | dtodd@packerthomas.com           |
| Dzmitry Lobach     | Grandizio, Wilkins, Little & Matthews, LLP | Sparks         | MD |              | dlobach@gwlmcpa.com              |
| Ed Hatter          | Hatter & Co., CPA                          | San Francisco  | CA | 415-677-9911 | ehatter@hatterandco.com          |
| Ed Hussey          | Turner Stone & Company                     | Dallas         | TX | 972-239-1660 | ed.hussey@bakccpa.com            |
| Ed Wetherington    | Tidwell Group                              | Birmingham     | AL | 205-822-1010 | ed.wetherington@tidwellgroup.com |
| Ed Sullivan        | Whittlesey PC                              | Hartford       | CT | 860-522-3111 | esullivan@wadvising.com          |
| Edd Leonard        | EisnerAmper LLP                            | Philadelphia   | PA | 215-881-8865 | edward.leonard@eisneramper.com   |
| Eddie O'Brien      | Blue & Co., LLC                            | Cincinnati     | OH |              | eobrien@blueandco.com            |
| Edel Alvarez       | Baker Tilly US, LLP - Minneapolis          | Stillwater     | MN | 612-327-6566 | edel.alvarez@bakertilly.com      |
| Edgar Rodriguez    | RRC CPA GROUP PSC                          | PONCE          | PR | 787-644-9389 | erodriguez@rrccpagroup.com       |
| Edmond Acquaviva   | Giampaolo & Associates                     | Lincroft       | NJ | 7328424550   | edmond@hpgnj.com                 |
| Edna Odoi          | Rubino & Company                           | Bethesda       | MD | 301-564-3636 | eodoi@rubino.com                 |
| Edward Turner      | Turner Stone & Company                     | Dallas         | TX | 972-239-1660 | eturner@turnerstone.com          |
| Edward Engberg     | Whittlesey PC                              | Hartford       | CT | 860-522-3111 | eengberg@wadvising.com           |
| Edward Stockton    | Edward F. Stockton, PC                     | Loganville     | GA | 678-896-6142 | efsdws@bellsouth.net             |
| Edward Swalm       | Swalm & Associates PC                      | Richardson     | TX | 972-516-8800 | ed@swalmcpa.com                  |
| Edward Lemkin      | Edward Lemkin CPA                          | Orange         | CT | 203-795-0269 | edward@elemkin.com               |
| Edward Stambovsky  | Meyers Brothers Kalicka, PC                | Holyoke        | MA | 413-536-8510 | estambovsky@meyerskalicka.com    |
| Edward Jason       | Whittlesey PC                              | Hartford       | CT | 860-522-3111 | ejason@wadvising.com             |
| Edward Devenny     | Whisman Giordano & Associates, LLC         | Newark         | DE | 302-266-0202 | edevenny@whismangiordano.com     |
| Edward Gardner     | Affordable Housing Accountants, Ltd        | Portersville   | PA | 724-368-9800 | edward@ahaltd.net                |
| Edwin Bauza-Kuilan | Whisman Giordano & Associates, LLC         | Newark         | DE | 302-266-0202 | edwinb@whismangiordano.com       |

|                      |                                         |                |    |              |                                |
|----------------------|-----------------------------------------|----------------|----|--------------|--------------------------------|
| Efroim Fasten        | Fasten Halberstam LLP                   | New York       | NY | 212-751-8337 | efasten@fhllp.com              |
| Eileen Harvey        | Simpson & Company                       | SALT LAKE CITY | UT | 801-484-5206 | eharvey@simpson-co.com         |
| Elaine Natividad     | Knoxville's Community Development Corp  | Knoxville      | TN |              | enatividad@kcdc.org            |
| Elaine McDermott     | Peter Shannon and Company               | Countryside    | IL | 708-482-3000 | Elaine@petershannonco.com      |
| Eli Bertram          | CWDL CPAs                               | San Diego      | CA | 858-565-2700 | ebertram@cwdlcpa.com           |
| Elianira Hardtke     | Haynie & Company                        | Littleton      | CO | 720-341-3151 | elianirah@hayniecpas.com       |
| Elias Myers          | Fasten Halberstam LLP                   | New York       | NY | 212-751-8337 | emyers@fhllp.com               |
| Elie Calm            | Gorfine Schiller & Gardyn, PA           | Owings Mills   | MD | 410-356-5900 | ecalm@gsg-cpa.com              |
| Elisheva Florence    | Fasten Halberstam LLP                   | New York       | NY | 212-751-8337 | eflorence@fhllp.com            |
| Elisheva Sherrington | Flaherty Salmin CPAs                    | Rochester      | NY | 585-297-0120 | esherrington@fs-cpa.com        |
| Elizabeth Harriger   | McKonly & Asbury LLP                    | Camp Hill      | PA | 717-761-7910 | eharriger@macpas.com           |
| Elizabeth Hoerner    | LeBlanc and Associates, LLC             | Metairie       | LA | 504-837-0770 | ehoerner@leblanccpas.com       |
| Elizabeth Frercks    | Gray, Griffith & Mays                   | Charlestone    | WV |              | efrercks@ggmcpa.net            |
| Elizabeth Swain      | CLA                                     | Timonium       | MD | 410-453-0900 | elizabeth.swain@claconnect.com |
| Elizabeth Gasparini  | Miller Cooper & Co., Ltd.               | Deerfield      | IL | 847-205-5000 | egasparini@millercooper.com    |
| Elizabeth Moynihan   | SC&H Group                              | Sparks Glencoe | MD | 410-363-3200 | bmoynihan@schgroup.com         |
| Elizabeth Feeley     | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin         | NJ | 732-855-9600 | elizabethf@acsaccounting.com   |
| Elizabeth Danner     | Bernard Robinson & Company, L.L.P.      | Greensboro     | NC |              | edanner@brccpa.com             |
| Elizabeth Barchenger | Mahoney CPAs and Advisors               | St Paul        | MN | 651-227-6695 | ebarchenger@mahoneycpa.com     |
| Elizabeth Edwards    | Ahart Boyett LLC                        | Peachtree City | GA | 404-275-2177 | elizabeth@ahartboyett.com      |
| Elizabeth Bordeaux   | Whisman Giordano & Associates, LLC      | Newark         | DE | 4232020593   | ebordeaux@whismangiordano.com  |
| Elizabeth Esparza    | Miller Cooper & Co., Ltd.               | Deerfield      | IL |              | eesparza@millercooper.com      |
| Ellen Chien          | Hansen Hunter & Company PC              | Portland       | OR | 503-244-2134 | echien@hhc-cpa.com             |
| Elliott Hoard        | Katz, Sapper & Miller                   | Indianapolis   | IN |              | ehoard@ksmcpa.com              |
| Ellis Beheler        | Katz, Sapper & Miller                   | Indianapolis   | IN | 3176193697   | ebeheler@ksmcpa.com            |

|                 |                                             |                 |    |              |                               |
|-----------------|---------------------------------------------|-----------------|----|--------------|-------------------------------|
| Ellis V. Morris | Morris & Morris PC                          | Needham Heights | MA | 781-455-6900 | evmorris@mmpc-cpa.com         |
| Emalie Hahn     | Wegner CPAs                                 | Waukesha        | WI | 262-696-5169 | emalie.hahn@wegnercpas.com    |
| Emalie Hahn     | SVA Certified Public Accountants, S.C.      | Madison         | WI | 608-831-8181 | hahne@sva.com                 |
| Emilia Sotto    | Lenning & Co., Inc                          | Seal Beach      | CA | 562-594-9729 | emilia@lenning.com            |
| Emilly Clayton  | Grigg Bratton & Brash                       | BOISE           | ID | 208-375-6490 | emilly@gbbaccounting.com      |
| Emily Kragh     | Loveridge Hunt & Co, PLLC                   | Bellevue        | WA | 206-234-5245 | emily@loveridgehuntcpa.com    |
| Emily Hornok    | Rasco Winter Thomas Group                   | Little Rock     | AR | 501-375-8500 | hornok@rascowinter.com        |
| Emily Kuderer   | Blue & Co., LLC                             | Cincinnati      | OH |              | ekuderer@blueandco.com        |
| Emily Morris    | Casey Peterson Ltd                          | Rapid City      | SD | 605-348-1930 | emilym@caseypeterson.com      |
| Emily Lane      | Dauby O'Connor & Zaleski LLC                | Carmel          | IN | 317-819-6115 | elane@dozllc.com              |
| Emily Scoggins  | Stotts, Archambo, Mueggenborg & Barclay, PC | Bartlesville    | OK | 918-336-0008 | emily.scoggins@sambcpas.com   |
| Emily Donohue   | Hawkins Ash CPAs                            | La Crosse       | WI |              | edonohue@ha.cpa               |
| Emily Settle    | Tarwater & Company                          | Knoxville       | TN |              | emilysettle@tarwaterco.com    |
| Emily Snow      | Rowe & Gorges, LLC                          | Wichita         | KS | 316-683-1111 | esnow@rowegorges.com          |
| Emily Robb      | Whisman Giordano & Associates, LLC          | Newark          | DE |              | erobb@whismangiordano.com     |
| Emily Manto     | Marcum LLP                                  | New Haven       | CT |              | emily.manto@marcumllp.com     |
| Emily Terry     | Bowman & Company, LLP                       | STOCKTON        | CA | 209-473-1040 | ETerry@cpabowman.com          |
| Emily Kruse     | RubinBrown                                  | Saint Louis     | MO | 314-290-3300 | emily.kruse@rubinbrown.com    |
| Emma White      | KHA Accountants, PLLC                       | Flower Mound    | TX | 972-221-2500 | emma.white@khaaccountants.com |
| Emma Sneddon    | Addison Accounting Services, PLLC           | Tucson          | AZ | 520-327-5025 | esneddon@cwa-cpa.com          |
| Emmett Gibbs    | Little & Associates                         | Monroe          | LA |              | emmettg@littleandassoc.net    |
| Emmy Dane       | Dauby O'Connor & Zaleski LLC                | Carmel          | IN |              | edane@dozllc.com              |
| Eric Jack       | Jack & Company                              | Draper          | UT | 801-265-0967 | eric@jackcocpa.com            |
| Eric Territo    | Craig Shaffer & Assoc Ltd                   | Des Plaines     | IL | 847-299-0200 | eric@csaccountants.com        |
| Eric Easthope   | Brown, Graham & Company, P.C.               | Austin          | TX | 5122578078   | eeasthope@bgc-cpa.com         |

|                 |                                        |                |    |              |                                |
|-----------------|----------------------------------------|----------------|----|--------------|--------------------------------|
| Eric Milbourn   | SC&H Group                             | Sparks Glencoe | MD |              | emilbourn@schgroup.com         |
| Eric Tydings    | Robinson Grimes & Company, PC          | Columbus       | GA | 7063245435   | etydings@robinsongrimes.com    |
| Eric Hendlin    | PKF O'Connor Davies LLP                | Bethesda       | MD | 203-929-3535 | ehendlin@pkfod.com             |
| Eric Strauss    | WithumSmith+Brown, PC                  | East Brunswick | NJ |              | estrauss@withum.com            |
| Eric Rosaly     | RRC CPA GROUP PSC                      | PONCE          | PR | 787-843-5500 | ylasor2000@yahoo.com           |
| Eric Mannino    | Wilkin & Guttenplan, PC                | East Brunswick | NJ | 732-846-3000 | emannino@wgcpas.com            |
| Eric Gustafson  | Arthur P. Donner CPA                   | Willowbrook    | IL |              | ekgustafson@aol.com            |
| Erica Vernon    | Bernard Robinson & Company, L.L.P.     | Greensboro     | NC | 336-294-4494 | evernon@brccpa.com             |
| Erick Lampro    | Ziner & Murphy PC                      | Stoneham       | MA |              | elampro@zinermurphy.com        |
| Erik Schuchardt | Baker Tilly US, LLP - Milwaukee        | Milwaukee      | WI | 414-777-5500 | erik.schuchardt@bakertilly.com |
| Erik Stewart    | SC&H Group                             | Sparks Glencoe | MD |              | estewart@schgroup.com          |
| Erik Klein      | Brinker Simpson & Co LLC               | Media          | PA |              | eklein@brinkersimpson.com      |
| Erin Sparks     | JDS Professional Group                 | Scottsdale     | AZ | 4803461269   | erin.sparks@jdscpagroup.com    |
| Erin Kurdziel   | Jankins Jablonski LLC                  | Hales Corners  | WI | 414-858-2282 | erin@jj-cpa.net                |
| Erin Doucette   | BBSC, CPAs                             | Brewer         | ME | 207-941-8890 | doucette@bbsccpa.com           |
| Erin Kliesch    | Flagel Huber Flagel                    | Dayton         | OH | 937-299-3400 | ekliesch@fhf-cpa.com           |
| Erin Garber     | Roy & Associates, CPA's                | Bangor         | ME | 207-990-8909 | erin@roycpas.com               |
| Erin Krysinski  | SVA Certified Public Accountants, S.C. | Madison        | WI | 608-831-8181 | krysinskie@sva.com             |
| Erin Widener    | Foti, Flynn Lowen & Co.                | Roanoke        | VA | 540-344-9246 | ewidener@fflc.com              |
| Erin Lightner   | Affordable Housing Accountants, Ltd    | Portersville   | PA | 724-368-9800 | erin@ahaltd.net                |
| Erin Ramm       | Hansen Hunter & Company PC             | Portland       | OR | 503-244-2134 | eramm@hhc-cpa.com              |
| Esther Joseph   | YH Roth CPA                            | Chestnut Ridge | NY | 8455175111   | eljoseph@yhroth.com            |
| Ethan Spotts    | EisnerAmper LLP                        | Philadelphia   | PA |              | ethan.spotts@eisneramper.com   |
| Ethan Cook      | Foti, Flynn Lowen & Co.                | Roanoke        | VA | 540 344-9246 | ecook@fflc.com                 |
| Eugene Ayah     | Grigg Bratton & Brash                  | BOISE          | ID | 208-375-6490 | eugene@gbbaccounting.com       |

|                   |                                    |                  |    |              |                                   |
|-------------------|------------------------------------|------------------|----|--------------|-----------------------------------|
| Evan Gluck        | EisnerAmper LLP                    | Philadelphia     | PA |              | evan.gluck@eisneramper.com        |
| Evan Petrin       | Whisman Giordano & Associates, LLC | Newark           | DE | 302-266-0202 | epetrin@whismangiordano.com       |
| Evan Stowell      | Leone, McDonnell & Roberts, PA     | Dover            | NH | 603-749-2700 | estowell@lmrpa.com                |
| Evan Schans       | Richards, Mitchell and Cross       | Tallahassee      | FL | 850-386-252  | eschans@rmc-cpas.com              |
| Eve Eisenhauer    | Swalm & Associates PC              | Richardson       | TX |              | eve@swalmcpa.com                  |
| Ezra Katz         | Gorfine Schiller & Gardyn, PA      | Owings Mills     | MD | 410-517-6863 | ekatz@gsg-cpa.com                 |
| Ferdinand Felizco | MRI Software                       | Solon            | OH | 5013725324   | ferdinand.felizco@mrisoftware.com |
| Finny Galassi     | Pease Bell CPAs, LLC               | Cleveland        | OH | 216-348-9600 | vgalassi@peasebell.com            |
| Francis DiSalvo   | Francis J DiSalvo, CPA             | Suitland         | MD | 301-568-1100 | fdisalvo@aol.com                  |
| Frank Perdue      | Sherbert CPA, PC                   | Charlotte        | NC | 7043994455   | fperdue@sherbertcpa.com           |
| Frank Reinstein   | Schreiber Advisors, P.C.           | Bloomfield Hills | MI | 248-837-5919 | frankr@schreiber.cpa              |
| Frank Ardito      | G. T. Reilly & Company             | Milton           | MA | 617-696-8900 | fta@gtreilly.com                  |
| Frank Loughry     | Woolard Krajnik Masciangelo LLP    | Exton            | PA | 610-363-5200 | floughry@wkco.com                 |
| Frank Gudger      | Aprio, LLP                         | Atlanta          | GA |              | frank.gudger@aprio.com            |
| Frank DeFroda     | Whisman Giordano & Associates, LLC | Newark           | DE | 302-266-0202 | fdefroda@whismangiordano.com      |
| Frank Kosec       | Tramer & Bolbach, Inc              | Beachwood        | OH | 216-765-8110 | fkosec@tramerbolbach.com          |
| Fred Christensen  | Leavitt Christensen & Co PLLC      | Boise            | ID | 208-287-5353 | fred@leavittchristensen.com       |
| Fredrik Gran      | Clumeck Stern, CPA                 | Encino           | CA | 818-906-2230 | fredrik@clumeckstern.com          |
| Front Desk        | Lefor & Rapp, LLC                  | Salem            | OR | 503-364-5851 | frontdesk@leforcpa.com            |
| G. Joseph Ferrer  | Marchionda & Ferrer P.A.           | Clifton          | NJ | 973-773-4111 | gjferrer@mnfcpa.com               |
| Gabby Ealy        | Turner Stone & Company             | Dallas           | TX | 972-239-1660 | gabbye@turnerstone.com            |
| Gabe Wilmot       | Urlaub & Co., PLLC                 | Ada              | OK | 580-332-4802 | gabe@urlaubaccounting.com         |
| Gabriel Aiken     | Foti, Flynn Lowen & Co.            | Roanoke          | VA |              | gaiken@fflc.com                   |
| Gaby Miller       | CLA                                | Timonium         | MD | 12259371992  | gaby.miller@claconnect.com        |
| Gail McIntyre     | Bonadio & Co., LLP                 | Pittsford        | NY |              | gmcintyre@bonadio.com             |

|                          |                                         |                   |    |              |                                    |
|--------------------------|-----------------------------------------|-------------------|----|--------------|------------------------------------|
| Garet Johnston           | HW&Co.                                  | Woodmere          | OH |              | garet.johnston@hwco.cpa            |
| Garrett Chandler-Delgado | Henderson & Pilleteri, LLC              | Birmingham        | AL | 205-914-2207 | gchandler-delgado@hendersoncpa.com |
| Garrett White            | Gorfine Schiller & Gardyn, PA           | Owings Mills      | MD |              | gwhite@gsg-cpa.com                 |
| Garrett Bell             | YHB CPAs                                | Winchester        | VA |              | garrett.bell@yhbcpa.com            |
| Garrison Hunter          | Baker Tilly US, LLP - Minneapolis       | Stillwater        | MN | 612-876-4673 | garrison.hunter@bakertilly.com     |
| Gary Wigant              | Ouellette & Associates, P A             | Lewiston          | ME | 207-786-0328 | gwigant@oacpas.net                 |
| Gary Aaronson            | A Gary Aaronson CPA PLLC                | New York          | NY | 212-684-5770 | gary@agaaronsoncpa.com             |
| Gary Edom                | Flaherty Salmin CPAs                    | Rochester         | NY | 585-279-0120 | gedom@fs-cpa.com                   |
| Gary Dubas               | McKonly & Asbury LLP                    | Camp Hill         | PA | 717-761-7910 | gdubas@macpas.com                  |
| Gary Campbell            | Campbell Jones Cohen CPAs               | Las Vegas         | NV | 702-255-2330 | gary@yournevadacpa.com             |
| Gary Bailey              | Marcum LLP                              | Tampa             | FL | 813-397-4800 | gary.bailey@marcumllp.com          |
| Gary Smith               | Marcum LLP                              | New Haven         | CT | 203-781-9722 | gary.smith@marcumllp.com           |
| Gavin McCorkle           | CWDL CPAs                               | San Diego         | CA | 858-565-2700 | gmccorkle@cwdlcpa.com              |
| Gayland Jones            | FJ & Associates                         | Kaysville         | UT | 801-927-1337 | gayland@cpaone.net                 |
| Gaynelle Patterson       | Patterson & Associates, PLLC            | Lumberton         | NC | 910-738-1448 | gaynelle@papllccpas.com            |
| Gemma Tamula             | Pittsford Samuels, PLLC                 | Houston           | TX | 713-977-6888 | gtamula@pittsfordsamuels.com       |
| Gene Klein               | Handwerger Cardegna Funkhouser          | Timonium          | MD | 410-828-4446 | gklein@hcfl.cpa                    |
| Gene Garrelts            | BerganKDV LLC                           | Omaha             | NE | 402-330-7008 | gene.garrelts@bergankdv.com        |
| Gene Nunziata            | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin            | NJ | 732-855-9600 | genen@acsaccounting.com            |
| Genesis Pfeifer          | Marcum LLP                              | Chesterfield      | MO |              | genesis.pfeifer@marcumllp.com      |
| Genevra Knight           | Porte Brown LLC                         | Elk Grove Village | IL | 815-788-9400 | gknight@portebrown.com             |
| George Janes             | PKF, P.C.                               | Quincy            | MA | 617-753-9985 | gjanes@pkfboston.com               |
| George Crowell           | Harris, Hardy & Johnstone, PC           | Richmond          | VA | 804-437-3216 | gcrowell@hhjcpa.com                |
| George Littlejohn        | Novogradac & Company LLP                | Austin            | TX | 512-349-3232 | george.littlejohn@novoco.com       |
| George Bezold            | Baker Tilly US, LLP - Minneapolis       | Stillwater        | MN | 612-327-6566 | george.bezold@bakertilly.com       |



|                   |                                         |                  |    |              |                                   |
|-------------------|-----------------------------------------|------------------|----|--------------|-----------------------------------|
| George Chege      | Harbor Care                             | Nashua           | NH | 603-882-3616 | g.chege@harborcarenh.org          |
| Gerald Tuch       | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin           | NJ | 732-855-9600 | gtuch@verizon.net                 |
| Geri Ann Ladd     | Addison Accounting Services, PLLC       | Tucson           | AZ | 520-327-5025 | gladd@cwa-cpa.com                 |
| Gia Thames        | Matthews Cutrer and Lindsay             | Ridgeland        | MS |              | gia.thames@mcl.cpa                |
| Gideon Bray       | Gordon Advisors, PC                     | Troy             | MI | 248-952-0200 | gideon.bray@gordoncpa.com         |
| Gim Li            | A Gary Aaronson CPA PLLC                | New York         | NY |              | gim@agaaronsoncpa.com             |
| Gina Snee         | Gorfine Schiller & Gardyn, PA           | Owings Mills     | MD | 410-517-6876 | gsnee@gsg-cpa.com                 |
| Gina Pollakis     | Mazars USA LLP                          | Fort Washington  | PA |              | gina.pollakis@mazarsusa.com       |
| Gisela Hernandez  | Propp Christensen Caniglia, LLP         | Roseville        | CA | 916-751-2900 | ghernandez@pccllp.com             |
| Gisselle Gachupin | CBIZ Mayer Hoffman McCann PC            | Los Angeles      | CA |              | gisselle.gachupin@cbiz.com        |
| Gitti Biderman    | Fasten Halberstam LLP                   | New York         | NY | 212-751-8337 | gbiderman@fhllp.com               |
| Gleeson Johnson   | Malcolm Johnson & Company, PA           | DeBary           | FL | 386-668-6464 | gjohnson@malcolmjohnsoncompany.co |
| Glenn McGaughey   | Kenmore & Co, LLC                       | Montgomery       | AL | 334-277-3446 | gmcgaughey@kenmore-cpa.com        |
| Glenn Hoyer       | Dauby O'Connor & Zaleski LLC            | Carmel           | IN |              | ghoyer@dozllc.com                 |
| Glenn Miller      | Wegner CPAs                             | Waukesha         | WI | 608-274-4020 | glenn.miller@wegnercpas.com       |
| Grace Gonzalez    | Bonadio & Co., LLP                      | Pittsford        | NY | 585-249-2762 | ggonzalez@bonadio.com             |
| Grace Kulikowski  | CTBK                                    | Amherst          | NY | 716-630-2400 | gkulikowski@ctbk.com              |
| Grace Singer      | Citrin Cooperman                        | New York         | NY | 212-699-8870 | gsinger@berdonllp.com             |
| Grace Esterline   | Pile CPAs                               | Indianapolis     | IN | 317-269-3454 | gesterline@pilecpas.com           |
| Graham Sprague    | Hansen Hunter & Company PC              | Portland         | OR | 503-224-2134 | gsprague@hhc-cpa.com              |
| Grayson Moyer     | Bowman & Company, LLP                   | STOCKTON         | CA | 209-473-1040 | GMoyer@cpabowman.com              |
| Greg Redman       | Gregory T. Redman, CPA                  | Tarboro          | NC | 252-641-1999 | greg@redman-cpa.com               |
| Greg Harris       | Plante & Moran PLLP                     | Columbus         | OH | 614-222-9021 | greg.harris@plantemoran.com       |
| Greg McEvoy       | UHY LLP                                 | Farmington Hills | MI | 248-921-4351 | gmcevoy@uhy-us.com                |
| Greg Ruban        | Maloney + Novotny LLC                   | Cleveland        | OH | 614-547-8622 | gruban@maloneynovotny.com         |

|                   |                                   |                |    |              |                               |
|-------------------|-----------------------------------|----------------|----|--------------|-------------------------------|
| Greg Rihanek      | Blackman & Associates             | Omaha          | NE | 402-330-1040 | grihanek@blackmanandassoc.com |
| Greg Hammond      | Otis   Atwell                     | South Portland | ME | 207-780-1100 | ghammond@otisatwell.com       |
| Greg Wasiak       | Dauby O'Connor & Zaleski LLC      | Carmel         | IN | 317-819-6145 | gwasiak@dozllc.com            |
| Greg Chester      | Dauby O'Connor & Zaleski LLC      | Carmel         | IN | 317-819-6103 | gchester@dozllc.com           |
| Greg Neistat      | Haran & Associates Ltd            | Wilmette       | IL | 847-858-2577 | gneistat@handaltd.com         |
| Gregory Hall      | SEK CPAs                          | Camp Hill      | PA | 717-975-3436 | ghall@sek.com                 |
| Gregory DuBrock   | Gregory DuBrock, CPA              | Albuquerque    | NM | 505-828-0242 | greg@dubrockcpa.com           |
| Gregory Porcaro   | Otrando, Porcaro & Associates     | Warwick        | RI | 401-739-9250 | gporcaro@opacpa.com           |
| Gregory Nowling   | Comer Nowling & Associates, PC    | Indianapolis   | IN | 317-841-3393 | gnowling@comernowling.com     |
| Gregory Wilson    | Wilson & Associates, CPAs         | San Diego      | CA | 619-296-1652 | greg@wilsoncpa.net            |
| Gregory Sargent   | Kittell, Branagan & Sargent       | St. Albans     | VT | 802-524-9531 | gsargent@kbscpa.com           |
| Gregory Mattice   | Teal Becker & Chiamonte CPAs      | Albany         | NY | 5184566663   | gmattice@tbccpa.com           |
| Gregory Bienias   | Mahoney CPAs and Advisors         | St Paul        | MN | 651-227-6695 | gbienias@mahoneycpa.com       |
| Greta Sell        | BGBC Partners, LLP                | Indianapolis   | IN | 317-860-1093 | gsell@bgbc.com                |
| Gulmira Salimova  | Gorfine Schiller & Gardyn, PA     | Owings Mills   | MD |              | gsalimova@gsg-cpa.com         |
| Gwendolyn Ratliff | Tyler Collier Associates LLC      | Pittsburgh     | PA |              | gratliff@tcacpas.com          |
| Hailey Housey     | LaPorte CPAs & Busines Advisors   | Covington      | LA | 5048355522   | hhousey@laporte.com           |
| Haley Easterling  | Matthews Cutrer and Lindsay       | Ridgeland      | MS | 6015030603   | Haley.Easterling@mcl.cpa      |
| Hallie Markel     | Schmoyer and Company, LLC         | Columbia       | SC | 803-254-2050 | hmarkel@schmoyercpa.com       |
| Hani Morcos       | Loveridge Hunt & Co, PLLC         | Bellevue       | WA | 425-679-0537 | hmorcos@loveridgehuntcpa.com  |
| Hanna Morton      | KHA Accountants, PLLC             | Flower Mound   | TX |              | hanna.morton@kha.cpa          |
| Hannah Landreth   | Donovan CPAs                      | Indianapolis   | IN | 317-991-1906 | hlandreth@cpadonovan.com      |
| Hannah Kirkland   | Duckett Ladd CPAs & Advisors      | Springfield    | MO |              | hkirkland@duckettladd.com     |
| Hannah Reinhardt  | Meadows Urquhart Acree & Cook LLP | Henrico        | VA | 804-249-5686 | hreinhardt@muacllp.com        |
| Hannah Anderl     | FJ & Associates                   | Kaysville      | UT |              | hannah@cpaone.net             |

|                    |                                        |                |    |              |                                                                                      |
|--------------------|----------------------------------------|----------------|----|--------------|--------------------------------------------------------------------------------------|
| Hannah Hugen       | Abdo LLP                               | Edina          | MN | 952-939-3227 | <a href="mailto:hannah.hugen@abdosolutions.com">hannah.hugen@abdosolutions.com</a>   |
| Hannah Gomez       | Donovan CPAs                           | Indianapolis   | IN | 317-844-8300 | <a href="mailto:hgomez@cpadonovan.com">hgomez@cpadonovan.com</a>                     |
| Hannah Peterson    | SVA Certified Public Accountants, S.C. | Madison        | WI |              | <a href="mailto:petersonh@sva.com">petersonh@sva.com</a>                             |
| Hannah Scates      | YHB CPAs                               | Winchester     | VA | 540-662-3417 | <a href="mailto:hannah.scates@yhbcpa.com">hannah.scates@yhbcpa.com</a>               |
| Hannah Cloutier    | Leone, McDonnell & Roberts, PA         | Dover          | NH | 603-749-2700 | <a href="mailto:hcloutier@lmrpa.com">hcloutier@lmrpa.com</a>                         |
| Hans Eggebroten    | RF Company CPAs, PS                    | Lakewood       | WA |              | <a href="mailto:heggebroten@rf-co.com">heggebroten@rf-co.com</a>                     |
| Hareem Nadeem      | Turner Stone & Company                 | Dallas         | TX | 972-239-1660 | <a href="mailto:hareemn@turnerstone.com">hareemn@turnerstone.com</a>                 |
| Harol Hyman        | Prager Metis CPAs                      | Rye Brook      | NY |              | <a href="mailto:hhyman@pragermetis.com">hhyman@pragermetis.com</a>                   |
| Harold Nisun       | Kittell, Branagan & Sargent            | St. Albans     | VT | 802-524-9531 | <a href="mailto:hnisun@kbscpa.com">hnisun@kbscpa.com</a>                             |
| Harrison Leventon  | Handwerger Cardegna Funkhouser         | Timonium       | MD |              | <a href="mailto:hleventon@hcfl.cpa">hleventon@hcfl.cpa</a>                           |
| Hayley Dimon       | Bonadio & Co., LLP                     | Pittsford      | NY | 585-249-2872 | <a href="mailto:hdimon@bonadio.com">hdimon@bonadio.com</a>                           |
| Haylie McCoy       | CohnReznick                            | Sacramento     | CA |              | <a href="mailto:haylie.mccoy@cohnreznick.com">haylie.mccoy@cohnreznick.com</a>       |
| Heather Perry      | Dauby O'Connor & Zaleski LLC           | Carmel         | IN | 317-819-6118 | <a href="mailto:hperry@dozllc.com">hperry@dozllc.com</a>                             |
| Heather Franklin   | INLIVIAN                               | Charlotte      | NC | 704-336-5233 | <a href="mailto:hfranklin@inlivian.com">hfranklin@inlivian.com</a>                   |
| Heather Blake      | CWGB&S CPAs                            | San Diego      | CA | 619-563-0145 | <a href="mailto:hblake@cwgcpcpa.com">hblake@cwgcpcpa.com</a>                         |
| Heather Cuhran     | Affordable Housing Accountants, Ltd    | Portersville   | PA | 724-368-9800 | <a href="mailto:heather@ahaltd.net">heather@ahaltd.net</a>                           |
| Heather Pelletier  | Roy & Associates, CPA's                | Bangor         | ME | 2073857498   | <a href="mailto:heather@roycpas.com">heather@roycpas.com</a>                         |
| Heather Lehr       | Conway, Deuth & Schmiesing, PLLP       | WILLMAR        | MN |              | <a href="mailto:hlehr@cdscpa.com">hlehr@cdscpa.com</a>                               |
| Hector M Gutierrez | The CJ Group                           | Frisco         | TX | 972-202-8000 | <a href="mailto:hector.gutierrez@thecjgroup.com">hector.gutierrez@thecjgroup.com</a> |
| Heidi LaMarca      | Windham Brannon, P.C.                  | Atlanta        | GA | 404-898-2000 | <a href="mailto:hلامarca@wbatl.com">hلامarca@wbatl.com</a>                           |
| Heidi Bresler      | Bonadio & Co., LLP                     | Pittsford      | NY |              | <a href="mailto:hbresler@bonadio.com">hbresler@bonadio.com</a>                       |
| Heidi Doucette     | Otis   Atwell                          | South Portland | ME | 2077801100   | <a href="mailto:hdoucette@otisatwell.com">hdoucette@otisatwell.com</a>               |
| Helen Tang         | PKF, P.C.                              | Quincy         | MA | 617-753-9985 | <a href="mailto:htang@pkfboston.com">htang@pkfboston.com</a>                         |
| Helen Weeber       | HW&Co.                                 | Woodmere       | OH | 216-831-1200 | <a href="mailto:helen.weeber@hwco.cpa">helen.weeber@hwco.cpa</a>                     |

|                   |                                                  |                |    |              |                              |
|-------------------|--------------------------------------------------|----------------|----|--------------|------------------------------|
| Helen Martin      | EisnerAmper LLP                                  | Philadelphia   | PA | 215-881-8815 | helen.martin@eisneramper.com |
| Henry Chavez      | Spiegel Accountancy Corp.                        | Pleasant Hill  | CA | 925-977-4000 | henry@spiegelcorp.com        |
| Henry Grandizio   | Grandizio, Wilkins, Little & Matthews, LLP       | Sparks         | MD | 410-494-0885 | hgrandizio@gwlmcpa.com       |
| Heriberto Lopez   | Lopez Recio & Associates, LLC                    | Mayaguez       | PR | 787-833-8236 | cpa.h.lopez@gmail.com        |
| Heshy Katz        | Roth & Co                                        | Brooklyn       | NY | 718-236-1600 | hkatz@rothcocpa.com          |
| Hirut Gewe        | Loveridge Hunt & Co, PLLC                        | Bellevue       | WA | 425-453-2088 | hgewe@loveridgehuntcpa.com   |
| Holden Bardwell   | Little & Associates                              | Monroe         | LA |              | holdenb@littleandassoc.net   |
| Hollie Kemmer     | Baker Tilly US, LLP - Madison                    | Madison        | WI | 608-249-2556 | hollie.kemmer@bakertilly.com |
| Holly Hare        | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne      | FL | 321-757-2020 | hare@bermanhopkins.com       |
| Holly Bogdan      | Freed Maxick CPAs, PC                            | Buffalo        | NY |              | holly.bogdan@freedmaxick.com |
| Holly Schaefer    | Henderson & Pilleteri, LLC                       | Birmingham     | AL | 205-982-0992 | hschaefer@hendersoncpa.com   |
| Holly Garguilo    | Region Nine Housing Corporation                  | New Brunswick  | NJ | 732-640-2088 | hgarguilo@rnhousing.org      |
| Hope Moser        | Whisman Giordano & Associates, LLC               | Newark         | DE |              | hmoser@whismangiordano.com   |
| Howard Cheney     | Meyers Brothers Kalicka, PC                      | Holyoke        | MA | 413-536-8510 | hcheney@mbkcpa.com           |
| Howard Cutler     | Doeren Mayhew                                    | Troy           | MI | 616-235-5200 | hcutler@beenegarter.com      |
| Hunter Hess       | Kenmore & Co, LLC                                | Montgomery     | AL | 334-277-3446 | hhess@kenmore-cpa.com        |
| Hunter Matthew    | Aprio, LLP                                       | Atlanta        | GA | 404-892-9651 | hunter.matthews@aprio.com    |
| Hunter Koontz     | YHB CPAs                                         | Winchester     | VA | 540-662-3417 | hunter.koontz@yhbcpa.com     |
| Ian Hendrickson   | Giampaolo & Associates                           | Lincroft       | NJ | 7328424550   | ian@hpgnj.com                |
| Ian Montanio      | SC&H Group                                       | Sparks Glencoe | MD | 443-471-2053 | imontanio@schgroup.com       |
| Ilaisaane Tyree   | Pease Bell CPAs, LLC                             | Cleveland      | OH | 216-348-9600 | ltyree@peasebell.com         |
| Inger Harvey      | FL021 - Pahokee Housing Authority, Inc.          | Pahokee        | FL | 561-924-5565 | iharvey@pahokeehousing.org   |
| Ira Talbi         | Prager Metis CPAs                                | Rye Brook      | NY | 914-694-4600 | italbi@pragermetis.com       |
| Irene Yu          | SC&H Group                                       | Sparks Glencoe | MD |              | iyu@schgroup.com             |
| Irina Andriyovska | Apple Growth Partners                            | Akron          | OH | 216-285-2956 | iandriyovska@applegrowth.com |

|                           |                                               |                |    |                      |                                |
|---------------------------|-----------------------------------------------|----------------|----|----------------------|--------------------------------|
| Isaac Pooler              | Hawkins Ash CPAs                              | La Crosse      | WI |                      | ipooler@ha.cpa                 |
| Isaac Kaszovitz           | Samuel Reinhold CPA                           | Brooklyn       | NY | 718-650-2030         | isaac@reinholdco.com           |
| J. Douglas Williams       | Turner Stone & Company                        | Dallas         | TX |                      | dougw@turnerstone.com          |
| Jaci Dammeier             | RSM US LLP                                    | Des Moines     | IA | 515-284-8660         | jaci.dammeier@rsmus.com        |
| Jack Bravmann             | Fasten Halberstam LLP                         | New York       | NY | 212-751-8337         | jbravmann@fhllp.com            |
| Jack London               | Henderson, Hutcherson,<br>McCullough, PLLC    | Chattanooga    | TN | 423-756-7771         | jlonon@hmcpcas.com             |
| Jack Tracy                | Doeren Mayhew                                 | Troy           | MI |                      | tracy@doeren.com               |
| Jack Matheu               | Grandizio, Wilkins, Little &<br>Matthews, LLP | Sparks         | MD | 410-494-0885         | jmatheu@gwlmcpa.com            |
| Jack Callahan             | Leone, McDonnell & Roberts,<br>PA             | Dover          | NH | 603-569-1953         | jcallahan@lmrpa.com            |
| Jack Keville              | Raphael and Raphael LLP                       | Boston         | MA |                      | jwk@rrllp.com                  |
| Jackie Reinhard           | RSM US LLP                                    | Boston         | MA | 617-241-1527         | jackie.reinhard@rsmus.com      |
| Jackie Winchell           | McKonly & Asbury LLP                          | Camp Hill      | PA |                      | jwinchell@macpas.com           |
| Jackson VanSkiver         | Core CPAs, PC                                 | Hastings       | NE | 402-462-3213         | jvanskiver@corecpas.us         |
| Jacky Tang                | CohnReznick                                   | Sacramento     | CA | 916-442-9100         | jacky.tang@cohnreznick.com     |
| Jaclyn Broussard McDonald | LaPorte CPAs & Busines<br>Advisors            | Covington      | LA | 985-892-5850         | jmcdonald@laporte.com          |
| Jacob Stern               | Bernath & Rosenberg, PC                       | New York       | NY | 212-221-1140, ext 16 | jstern@bernathandrosenberg.com |
| Jacob Goldstone           | Brand Sonnenschine LLP                        | Hackensack     | NJ | 212-219-0220         | jacobgoldstone@bscpa.biz       |
| Jacob Oberlander          | YH Roth CPA                                   | Chestnut Ridge | NY | 845-517-5111         | jacob@yhroth.com               |
| Jacob Hughes              | Whisman Giordano &<br>Associates, LLC         | Newark         | DE | 302-266-0202         | jhughes@whismangiordano.com    |
| Jacob Laurendeau          | Barton, Gonzalez & Myers,<br>P.A.             | Largo          | FL |                      | jacob@bgm.cpa                  |
| Jacob Grim                | McGill, Power, Bell &<br>Associates, LLP      | Erie           | PA | 814-453-6594         | jgrim@mpbcpa.com               |
| Jacob Buehler             | Dauby O'Connor & Zaleski LLC                  | Carmel         | IN | 317-819-6103         | jbuehler@dozllc.com            |
| Jacob Heuchan             | MCM CPAs and Advisors                         | Indianapolis   | IN | 502-882-4304         | jacob.heuchan@mcmcpa.com       |
| Jacob Nethery             | KHA Accountants, PLLC                         | Flower Mound   | TX | 972-221-2500         | jacob.nethery@kha.cpa          |

|                    |                                         |                    |    |                      |                                  |
|--------------------|-----------------------------------------|--------------------|----|----------------------|----------------------------------|
| Jacob Deane        | YHB CPAs                                | Winchester         | VA | 540-662-3417         | jacob.deane@yhbcpa.com           |
| Jacob Mauney       | Meadows Urquhart Acree & Cook LLP       | Henrico            | VA | 804-249-5786         | jmauney@muacllp.com              |
| Jacqueline Freeman | Peter Shannon and Company               | Countryside        | IL |                      | jacqueline@petershannonco.com    |
| Jacqui Canterino   | Windham Brannon, P.C.                   | Atlanta            | GA | 404-898-2000         | jcanterino@windhambrannon.com    |
| Jacub Stanard      | Haynie & Company                        | Littleton          | CO |                      | jacubs@hayniecpas.com            |
| Jade Heggie        | Isler Northwest LLC                     | Portland           | OR |                      | jheggie@islernw.com              |
| Jadin Bragg        | Boulay PLLP                             | Eden Prairie       | MN |                      | jbragg@boulaygroup.com           |
| Jaime Noland       | Marcum LLP                              | Tampa              | FL | 813-397-4817         | jaime.noland@marcumllp.com       |
| Jaime Banchs       | RRC CPA GROUP PSC                       | PONCE              | PR | 787-843-5500         | jbanchs@rrccpagroup.com          |
| Jake Klabenes      | Core CPAs, PC                           | Hastings           | NE | 402-462-4154         | jklabenes@corecpas.us            |
| Jake Dooley        | Dooley & Vicars CPAs, LLP               | North Chesterfield | VA | 804-355-2808         | jake@dvcpas.com                  |
| Jake Perchonok     | Marcum LLP - Deerfield                  | Deerfield          | IL | 847-282-6443         | jake.perchonok@marcumllp.com     |
| Jake Podd          | SVA Certified Public Accountants, S.C.  | Madison            | WI |                      | poddj@sva.com                    |
| Jake Kirkpatrick   | YHB CPAs                                | Winchester         | VA | 540-662-3417         | jake.kirkpatrick@yhbcpa.com      |
| Jake Swenson       | Boulay PLLP                             | Eden Prairie       | MN | 952-841-2923         | jswenson@boulaygroup.com         |
| James Kinkead      | Barfield and Kinkead LLC                | Loganville         | GA | 770-466-7070         | jkinkead@bkcpallc.com            |
| James Cline        | Gray Station CPAs PC                    | Gray               | TN | 4234770100           | jim@graystationcpas.com          |
| James Bernath      | Bernath & Rosenberg, PC                 | New York           | NY | 212-221-1140, ext 16 | jbernath@bernathandrosenberg.com |
| James Chen         | Henderson, Hutcherson, McCullough, PLLC | Chattanooga        | TN |                      | JChen@hhmcpas.com                |
| James Wolf         | Dauby O'Connor & Zaleski LLC            | Carmel             | IN | 2603883818           | jwolf@dozllc.com                 |
| James Norfleet     | RSM US LLP                              | Boston             | MA | 617-241-1527         | jim.norfleet@rsmus.com           |
| James Connors      | EisnerAmper LLP                         | Philadelphia       | PA |                      | james.connors@eisneramper.com    |
| James Contrella    | Maher Duessel CPAs                      | Pittsburgh         | PA | 4124715500           | jcontrella@md-cpas.com           |

|                 |                                             |                  |    |              |                               |
|-----------------|---------------------------------------------|------------------|----|--------------|-------------------------------|
| James Merrill   | Teal Becker & Chiaramonte CPAs              | Albany           | NY | 518-456-6663 | jmerrill@tbccpa.com           |
| James Queyrouze | LeBlanc and Associates, LLC                 | Metairie         | LA |              | jqueyrouze@leblanccpas.com    |
| James Kincaid   | LVBW LLP                                    | Amherst          | NY | 716-204-9000 | jkincaid@lvbwcpa.com          |
| James Huang     | WithumSmith+Brown, PC                       | East Brunswick   | NJ | 917-306-3530 | jhuang@withum.com             |
| James Riner     | Henderson & Pilleteri, LLC                  | Birmingham       | AL | 205-982-0992 | jriner@hendersoncpa.com       |
| James Harris    | RF Company CPAs, PS                         | Lakewood         | WA |              | jharris@rf-co.com             |
| James Miller    | Kenmore & Co, LLC                           | Montgomery       | AL | 334-277-3446 | jmiller@kenmore-cpa.com       |
| James Vance     | Damiano Burk & Nuttall, PC                  | Lincoln          | RI | 401-333-2880 | jvance@dbnccpas.com           |
| James W Goad    | Goad & Company, PLLC                        | Jonesboro        | AR | 870-932-4986 | jgoad@goadcpas.com            |
| Jamie Carver    | Mazars USA LLP                              | Fort Washington  | PA | 215-259-1000 | jamie.carver@mazarsusa.com    |
| Jamie Rosin     | KerberRose                                  | Shawano          | WI | 920-993-0105 | jamie.rosin@kerberrose.com    |
| Jamie Johnson   | Young, Oakes, Brown & Company, P.C.         | Altoona          | PA |              | jjohnson@yobco.com            |
| Jamie Parsons   | Bernard Robinson & Company, L.L.P.          | Greensboro       | NC | 336-294-4494 | jparsons@brccpa.com           |
| Jamie Ferline   | Cohen & Company Ltd                         | Cleveland        | OH | 216-579-1040 | jferline@cohencpa.com         |
| Jana Barnes     | SC&H Group                                  | Sparks Glencoe   | MD | 703-852-5604 | jbarnes@schgroup.com          |
| Jane Smith      | Gainesville Housing Authority               | Gainesville      | GA | 7705361294   | jsmith@gainesvillehousing.org |
| Jane Schultz    | Sherman, Spero, Safarino, & Co., CPAs, P.C. | Virginia Beach   | VA | 7573196318   | amy@sssscompany-cpa.com       |
| Jane Bailon     | Holthouse Carlin & Van Trigt LLP            | Los Angeles      | CA |              | jane.bailon@hcv.t.com         |
| Janelle Spencer | BBSC, CPAs                                  | Brewer           | ME | 207-941-8890 | spencer@bbscpa.com            |
| Janet Wortman   | Janet S Wortman CPA LLC                     | Harwinton        | CT |              | janet.wortman@charter.net     |
| Janet Margulies | Satty & Partners                            | MELVILLE         | NY | 5163389500   | jmargulies@satty.com          |
| Janet Molloy    | CBIZ MHM LLC                                | Plymouth Meeting | PA | 215-512-1010 | jmolloy@cbiz.com              |
| Janet Lee       | Alameda Housing Authority                   | Alameda          | CA | 5107474314   | jlee@alamedahsg.org           |
| Janet Dam       | Dickey & Humbard, LLC                       | Harrisonville    | MO | 816-380-2123 | janet@dhcpas.net              |
| Janet Manzella  | RubinBrown                                  | Saint Louis      | MO | 314-290-3300 | janet.manzella@rubinbrown.com |

|                     |                                             |                  |    |                |                               |
|---------------------|---------------------------------------------|------------------|----|----------------|-------------------------------|
| Janice Gray         | Gray Blodgett & Company PLLC                | Norman           | OK | 405-360-5533   | janiceg@cpagray.com           |
| Janina Kowalczyk    | Aquavella, Chiarelli, Shuster & CO, LLP     | Iselin           | NJ | 732-855-9600   | janinak@acsaccounting.com     |
| Janis Roe           | Spiegel Accountancy Corp.                   | Pleasant Hill    | CA | 925.977.4000   | janis@spiegelcorp.com         |
| Janny Thach         | Hoffman Short Rubin DeWinter Sanderson, APC | Covina           | CA | 6263791899     | janny@hsrdscpas.com           |
| Jared Noble         | Craft Noble & Company, PLLC                 | Richmond         | KY | 859-623-4027   | jared@craftnoble.com          |
| Jared Sanders       | Lightheart, Sanders and Associates          | Madison          | MS | 601-898-2727   | jared@lsa.cpa                 |
| Jared Duckett       | Duckett Ladd CPAs & Advisors                | Springfield      | MO | 417-883-6590   | jduckett@duckettladd.com      |
| Jared Wolski        | Dauby O'Connor & Zaleski LLC                | Carmel           | IN |                | jwolski@dozllc.com            |
| Jared Bird          | WithumSmith+Brown, PC                       | East Brunswick   | NJ | 9492612808     | jbird@withum.com              |
| Jared Sowards       | Turner Stone & Company                      | Dallas           | TX | 972-239-1660   | jareds@turnerstone.com        |
| Jared Postlethwaite | RF Company CPAs, PS                         | Lakewood         | WA | 253-564-4993   | jpostlethwaite@rf-co.com      |
| Jarrett Galbreath   | Widmer Roel PC                              | Fargo            | ND |                | jgalbreath@wr.cpa             |
| Jasbir Mand         | Spiteri, Narasky & Daley, LLP               | Lafayette        | CA | 925-376-2195   | jmand@sndcpa.com              |
| Jason Nuttall       | Damiano Burk & Nuttall, PC                  | Lincoln          | RI | 401-333-2880   | jnutall@dbncpas.com           |
| Jason Roy           | Roy & Associates, CPA's                     | Bangor           | ME | 207-990-8909   | jason@roycpas.com             |
| Jason Geel          | Maletta & Company CPAs                      | Bristol          | CT | 860-582-6715   | jason@malettacompany.com      |
| Jason Blair         | Robinson Grimes & Company, PC               | Columbus         | GA | 706-324-5435   | jblair@robinsongrimes.com     |
| Jason Giha          | Plante & Moran PLLP                         | Columbus         | OH | 614-222-9021   | jason.giha@plantemoran.com    |
| Jason Rees          | Plante & Moran PLLP                         | Columbus         | OH | 614-222-9021   | jason.rees@plantemoran.com    |
| Jason Van Buskirk   | CBIZ MHM LLC                                | Plymouth Meeting | PA | 610-862-2249   | jvanbuskirk@cbiz.com          |
| Jason Dubois        | Schmoyer and Company, LLC                   | Columbia         | SC |                | jdubois@schmoyercpa.com       |
| Jason Basile        | FGMK, LLC                                   | Bannockburn      | IL | 1.312.818.4326 | JBasile@fgmk.com              |
| Jason Blumenstock   | Novogradac & Company LLP                    | Toms River       | NJ | 732-503-4257   | jason.blumenstock@novoco.com  |
| Jason Stephens      | Wegner CPAs                                 | Waukesha         | WI | 608-274-4020   | jason.stephens@wegnercpas.com |



|                      |                                               |               |    |              |                                 |
|----------------------|-----------------------------------------------|---------------|----|--------------|---------------------------------|
| Jason Long           | YHB CPAs                                      | Winchester    | VA | 540-662-3417 | jason.long@yhbcpa.com           |
| Jason Wiesenthal     | Bellows Associates PA                         | Coral Springs | FL | 954-838-7000 | jason@bellowscpa.com            |
| Jason Yakel          | Swindoll, Janzen, Hawk & Loyd, LLC            | Wichita       | KS | 316-265-5600 | jyakel@sjhl.com                 |
| Jatana Coleman       | Ziner & Murphy PC                             | Stoneham      | MA | 781-279-2950 | jcoleman@zinermurphy.com        |
| Jay Weinstein        | EisnerAmper LLP                               | Philadelphia  | PA | 215-881-8865 | jay.weinstein@eisneramper.com   |
| Jay Scheer           | Carter and Company CPA LLC                    | Destin        | FL | 850-650-0125 | jay@cartercpa.net               |
| Jay Levey            | MK Group CPAs & Consultants LLC               | Oakbrook      | IL | 312-786-5857 | jay.levey@mkgrouppcpas.com      |
| Jayden Whitling Hall | McGill, Power, Bell & Associates, LLP         | Erie          | PA | 814-453-6594 | jwhitling@mpbcpa.com            |
| Jayme Moore          | G. T. Reilly & Company                        | Milton        | MA | 617-696-8900 | jfm@gtreilly.com                |
| Jean Melvin          | Harbor Care                                   | Nashua        | NH | 16038091127  | j.melvin@harborcarenh.org       |
| Jeanne Van Tighem    | Propp Christensen Caniglia, LLP               | Roseville     | CA |              | jvantighem@pccllp.com           |
| Jed Lee              | MCM CPAs and Advisors                         | Indianapolis  | IN | 502-882-4304 | Krista.lively@mcmcpa.com        |
| Jeff Humbard         | Dickey & Humbard, LLC                         | Harrisonville | MO | 816-380-2123 | jeff@dhcpas.net                 |
| Jeff Penland         | Housing Authority of the City of St Joseph MO | St Joseph     | MO | 8162368200   | jpenland@sjha1.com              |
| Jeff Hamernik        | Blackman & Associates                         | Omaha         | NE | 402-330-1040 | jhamernik@blackmanandassoc.com  |
| Jeff Wiens           | Niewedde & Wiens CPAs                         | York          | NE | 402-362-4410 | jeff@nwcpas.net                 |
| Jeff Spiegel         | Spiegel Accountancy Corp.                     | Pleasant Hill | CA | 925-977-4000 | jeff@spiegelcorp.com            |
| Jeff Leese           | YHB CPAs                                      | Winchester    | VA |              | jeff.leese@yhbcpa.com           |
| Jeff McCreary        | MarksNelson LLC                               | Overland Park | KS |              | jmccreary@mnadvisors.com        |
| Jeff Annecharico     | Gorfine Schiller & Gardyn, PA                 | Owings Mills  | MD |              | jannecharico@gsg-cpa.com        |
| Jeff Stephens        | Tramer & Bolbach, Inc                         | Beachwood     | OH | 2167658110   | jstephens@tramerbolbach.com     |
| Jeff DeGree          | Mahoney CPAs and Advisors                     | St Paul       | MN | 651-789-0720 | jdegree@mahoneycpa.com          |
| Jeff Jozwiakowski    | Marcum LLP                                    | Chesterfield  | MO | 314-576-1350 | jeff.jozwiakowski@marcumllp.com |
| Jeff Danen           | Hawkins Ash CPAs                              | La Crosse     | WI | 507-452-8313 | jdanen@ha.cpa                   |

|                   |                                           |                    |          |              |                              |
|-------------------|-------------------------------------------|--------------------|----------|--------------|------------------------------|
| Jeff Lathrop      | Dauby O'Connor & Zaleski LLC              | Carmel             | IN       | 317-848-5700 | jlathrop@dozllc.com          |
| Jeff Virga        | YHB CPAs                                  | Winchester         | VA       | 540-662-3417 | jeffrey.virga@yhbcpa.com     |
| Jeff De Lyser     | Propp Christensen Caniglia, LLP           | Roseville          | CA       | 916-751-2900 | jdelyser@pccllp.com          |
| Jeff Langmaid     | McCormack Guyette & Assoc PC              | Rutland            | VT       | 802-775-3221 | mgajeff@sover.net            |
| Jeff Allen        | Maner Costerisan PC                       | Lansing            | MI       |              | jallen@manercpa.com          |
| Jeff Mathias      | YHB CPAs                                  | Winchester         | VA       | 540-662-3417 | jeff.mathias@yhbcpa.com      |
| Jeff Stone        | SCHWARTZ GIANNINI LANTSBERGER & ADAMSON   | Stockton           | CA       | 209-474-1084 | JEFF@SGLACPAS.COM            |
| Jeffery Watson    | Miller Cooper & Co., Ltd.                 | Deerfield          | IL       |              | jwatson@millercoper.com      |
| Jeffrey Reinhardt | KBST&M PA                                 | Timonium           | MD       | 410-308-0300 | jreinhardt@kbstm.com         |
| Jeffrey Maddox    | Maddox & Associates, APC                  | Baton Rouge        | LA       | 225-926-3360 | jeff@maddoxassociates.com    |
| Jeffrey Blattner  | Baker Tilly US, LLP - Madison             | Madison            | WI       | 608-249-6622 | Jeff.Blattner@bakertilly.com |
| Jeffrey Call      | Cooke, Lavender, Massey and Company, P.C. | Blacksburg         | Virginia | 5409531152   | jcall@cpacooke.com           |
| Jeffrey Tate      | Midwest CPA, LLC                          | Cincinnati         | OH       | 513-563-3038 | jeff.tate@midwestcpa.com     |
| Jeffrey Budaj     | Tama, Budaj & Raab, PC                    | FARMINGTON HILLS   | MI       | 248-626-3800 | jbudaj@tbrcpa.com            |
| Jeffrey Mccaffrey | DMLO CPAs                                 | Louisville         | KY       | 502-326-2373 | jmccaffrey@dmlo.com          |
| Jeffrey Morris    | Dooley & Vicars CPAs, LLP                 | North Chesterfield | VA       | 804-355-2808 | jeffrey@dvcpas.com           |
| Jeffrey Kleeman   | SC&H Group                                | Sparks Glencoe     | MD       | 410-363-3200 | jkleeman@schgroup.com        |
| Jeffrey Rowlands  | Polk & Associates PLC                     | Bingham Farms      | MI       | 248-642-5700 | jrowlands@polkcpa.com        |
| Jeffrey Montalvo  | A Gary Aaronson CPA PLLC                  | New York           | NY       | 2126845770   | jeffrey@agaaronsoncpa.com    |
| Jen Schoon        | SVA Certified Public Accountants, S.C.    | Madison            | WI       |              | schoonj@sva.com              |
| Jena Murphy       | Flaherty Salmin CPAs                      | Rochester          | NY       | 585-279-0120 | jmurphy@fs-cpa.com           |
| Jenelle Daly      | McCormack Guyette & Assoc PC              | Rutland            | VT       |              | mgajen@sover.net             |
| Jeni Head         | Whisman Giordano & Associates, LLC        | Newark             | DE       |              | jhead@whismangiordano.com    |
| Jenice Saint      | Life Care Centers of America, Inc         | Cleveland          | TN       | 423-473-5690 | jenice_saint@lcca.com        |

|                    |                                        |                 |    |                       |                                |
|--------------------|----------------------------------------|-----------------|----|-----------------------|--------------------------------|
| Jenna Gilmer       | McGowen Hurst Clark & Smith, PC        | West Des Moines | IA | 515-288-3279          | jgilmer@email.com              |
| Jenna Hoecker      | Flaherty Salmin CPAs                   | Rochester       | NY |                       | jhoecker@fs-cpa.com            |
| Jenna Krahmer      | SVA Certified Public Accountants, S.C. | Madison         | WI | 608-831-8181          | krahmerj@sva.com               |
| Jenna Bennetti     | Whittlesey PC                          | Hartford        | CT | 860-522-3111          | jbennetti@wadvising.com        |
| Jenna Owens        | Dauby O'Connor & Zaleski LLC           | Carmel          | IN | 317-819-6227          | jowens@dozllc.com              |
| Jenna Matthias     | RubinBrown                             | Saint Louis     | MO | 314-290-3300          | jenna.matthias@rubinbrown.com  |
| Jenna Kaye Favors  | Robinson Grimes & Company, PC          | Columbus        | GA | 7063245435            | jfavors@robinsongrimes.com     |
| Jenni McIntosh     | Baker Tilly US, LLP - Madison          | Madison         | WI |                       | jenni.mcintosh@bakertilly.com  |
| Jennie Hammett     | Gorfine Schiller & Gardyn, PA          | Owings Mills    | MD | 410-517-6876          | jhammett@gsg-cpa.com           |
| Jennifer Harris    | CBIZ Mayer Hoffman McCann PC           | Los Angeles     | CA | 661-325-7500          | jharris@cbiz.com               |
| Jennifer Martin    | Goodlander, Swett & Rybicki CPAs       | Grand Rapids    | MI | 616-361-1896          | jennifer.martin@gsrccpas.com   |
| Jennifer Myrick    | RubinBrown                             | Saint Louis     | MO | 314-290-3300          | jennifer.myrick@rubinbrown.com |
| Jennifer Leverette | Christian & Denaburg, PC               | Birmingham      | AL | 2059678901            | jac@christiandenaburg.com      |
| Jennifer Werth     | Cummins & Coffman CPAs PA              | Topeka          | KS | 785-267-2030          | jenniferw@something.com        |
| Jennifer Howrigan  | Kittell, Branagan & Sargent            | St. Albans      | VT | 802-524-9531          | jhowrigan@kbscpa.com           |
| Jennifer Wood      | PKF O'Connor Davies LLP                | Bethesda        | MD |                       | jwood@pkfod.com                |
| Jennifer Haas      | Hawkins Ash CPAs                       | La Crosse       | WI | 608-784-7737          | jahaas@ha.cpa                  |
| Jennifer Koffman   | Bellows Associates PA                  | Coral Springs   | FL | 954-838-7000          | jennifer@bellowscca.com        |
| Jennifer Mullaney  | Ohio Capital Corporation for Housing   | Columbus        | OH | 614-224-8446, ext 138 | JMullaney@OCCH.org             |
| Jennifer Chesson   | Raleigh Housing Authority              | Raleigh         | NC | 919-508-1353          | jchesson@rhaonline.com         |
| Jennifer Miller    | Bowman & Company, LLP                  | STOCKTON        | CA | 2094731040            | jmiller@cpabowman.com          |
| Jennifer Sherrard  | Loveridge Hunt & Co, PLLC              | Bellevue        | WA | 4257361784            | jennifers@loveridgehuntcpa.com |
| Jennifer Estrada   | Gorfine Schiller & Gardyn, PA          | Owings Mills    | MD | 410-517-6876          | jestrada@gsg-cpa.com           |

|                   |                                           |                  |    |              |                                |
|-------------------|-------------------------------------------|------------------|----|--------------|--------------------------------|
| Jennifer Deyo     | Burkhart, Pizzanelli, P.C.                | West Springfield | MA | 413-734-9040 | jdeyo@bppc.com                 |
| Jennifer Robinson | Affordable Housing Accountants, Ltd       | Portersville     | PA | 7243689800   | Jennifer@AHALtd.net            |
| Jennifer Fabila   | Farmer Fuqua & Huff PC                    | Richardson       | TX | 214-473-8000 | jef@ffhpc.com                  |
| Jenny Tarkowski   | Wegner CPAs                               | Waukesha         | WI | 608-274-4020 | jenny.tarkowski@wegnercpas.com |
| Jenny Kikuno      | Leaf & Cole, LLP                          | San Diego        | CA | 619-481-5524 | jkikuno@leaf-cole.com          |
| Jenny Kolbow      | Plante & Moran PLLP                       | Auburn Hills     | MI | 248-375-7247 | jenny.kolbow@plantemoran.com   |
| Jenny Anwander    | MarksNelson LLC                           | Overland Park    | KS | 816-743-7700 | janwander@mnadvisors.com       |
| Jenny Deloy       | Marcum LLP - Deerfield                    | Deerfield        | IL | 312-632-5010 | jenny.deloy@marcumllp.com      |
| Jenny Powers      | KerberRose                                | Shawano          | WI |              | jenny.powers@kerberrose.com    |
| Jenny Saechao     | Propp Christensen Caniglia, LLP           | Roseville        | CA | 916-751-2900 | jsaechao@pccllp.com            |
| Jeramiah Jenkins  | Global Business Solutions LLC             | Salt Lake City   | UT | 801-355-0105 | jjenkins@gbscpa.net            |
| Jeremy Kenney     | Stemen Mertens Stickler CPAs & Associates | Columbus         | OH | 614-224-0955 | jkenney@sms-cpas.com           |
| Jeremy Kopeck     | Pile CPAs                                 | Indianapolis     | IN | 317-269-3454 | jkopeck@pilecpas.com           |
| Jeremy Runia      | Utah County Housing Authority             | Provo            | UT | 801-373-8333 | jrunia@housinguc.org           |
| Jeremy Snitker    | Pinnacle Accountancy Group of Utah        | Farmington       | UT | 801-447-9572 | jeremy@pinncpas.com            |
| Jeremy Zabel      | RSM US LLP                                | Minneapolis      | MN | 612-376-9544 | jeremy.zabel@rsmus.com         |
| Jeremy Cole       | Damiano Burk & Nuttall, PC                | Lincoln          | RI | 401-333-2880 | jcole@dbncpas.com              |
| Jeremy Wilson     | Dauby O'Connor & Zaleski LLC              | Carmel           | IN | 317-819-6115 | jwilson@dozllc.com             |
| Jeremy Huser      | Dauby O'Connor & Zaleski LLC              | Carmel           | IN |              | jhuser@dozllc.com              |
| Jerry Lenning     | Lenning & Co., Inc                        | Seal Beach       | CA | 562-594-9729 | jerry@lenning.com              |
| Jesse Clower      | Little & Associates                       | Monroe           | LA | 318-361-9600 | jessec@littleandassoc.net      |
| Jesse Ferreira    | Otis   Atwell                             | South Portland   | ME | 2077801100   | jferreira@otisatwell.com       |
| Jesse Young       | Clark Schaefer Hackett & Co - Springfield | Springfield      | OH | 937-399-2000 | jyoung@cshco.com               |
| Jesse Meadows     | YHB CPAs                                  | Winchester       | VA | 540-662-3417 | jesse.meadows@yhbcpa.com       |

|                    |                                       |                |    |              |                                |
|--------------------|---------------------------------------|----------------|----|--------------|--------------------------------|
| Jesse Glazier      | Swindoll, Janzen, Hawk & Loyd, LLC    | Wichita        | KS | 316-494-7677 | jglazier@sjhl.com              |
| Jessica Baxter     | Little & Associates                   | Monroe         | LA | 318-361-9600 | jessicab@littleandassoc.net    |
| Jessica Kaufman    | SC&H Group                            | Sparks Glencoe | MD | 410-363-3200 | jkaufman@schgroup.com          |
| Jessica Kennedy    | CLA                                   | Timonium       | MD | 410-453-0900 | jessica.kennedy@claconnect.com |
| Jessica DiLoreto   | McGill, Power, Bell & Associates, LLP | Erie           | PA | 814-453-6594 | jdiloreto@mpbcpa.com           |
| Jessica Vaughn     | Comer Nowling & Associates, PC        | Indianapolis   | IN | 317-841-3393 | jvaughn@comernowling.com       |
| Jessica Beatty     | Comer Nowling & Associates, PC        | Indianapolis   | IN | 317-841-3393 | jbeatty@comernowling.com       |
| Jessica Jenkins    | Little & Associates                   | Monroe         | LA | 318-361-9600 | jessicaj@littleandassoc.net    |
| Jessica Cook       | Bellows Associates PA                 | Coral Springs  | FL | 954-838-7000 | jessica@bellowscpa.com         |
| Jessica Chen       | Brown, Graham & Company, P.C.         | Austin         | TX | 512-257-8078 | jchen@bgc-cpa.com              |
| Jessica Mihalov    | SEK CPAs                              | Camp Hill      | PA |              | jmihalov@sek.com               |
| Jessica Perry-Gore | G. T. Reilly & Company                | Milton         | MA |              | jpg@gtreilly.com               |
| Jessica Collins    | Region Nine Housing Corporation       | New Brunswick  | NJ |              | jcollins@rnhousing.org         |
| Jessica Boicourt   | Katz, Sapper & Miller                 | Indianapolis   | IN | 317-452-1022 | jboicourt@ksmcpa.com           |
| Jessica Berry      | The Brittingham Group                 | West Columbia  | SC |              | jberry@tbgcpcas.com            |
| Jessica Both       | YHB CPAs                              | Winchester     | VA | 540-662-3417 | jessica.both@yhbcpa.com        |
| Jessica Marchese   | Teal Becker & Chiamonte CPAs P.C.     | Albany         | NY |              | jmarchese@tbccpa.com           |
| Jessica Cummings   | Bernard Robinson & Company, L.L.P.    | Greensboro     | NC |              | jessica.cummings@brccpa.com    |
| Jesus Degollado    | Opportunity Home San Antonio          | SAN ANTONIO    | TX | 210-477-6075 | jesus_degollado@saha.org       |
| Jhenncy Centeno    | MN Blum LLC                           | Rockville      | MD | 301-337-3300 | jhenncy@mnblum.com             |
| Jill Bourland      | Blystone & Bailey CPAs PC             | Mt. Pleasant   | MI | 9897724673   | jbourland@blystonebailey.com   |
| Jill Knop          | Gordon Advisors, PC                   | Troy           | MI | 248-952-0200 | jill.knop@gordoncpa.com        |
| Jill Robinson      | Ouellette & Associates, P A           | Lewiston       | ME | 207-786-0328 | jrobinson@oacpas.net           |

|                    |                                             |                  |    |              |                                |
|--------------------|---------------------------------------------|------------------|----|--------------|--------------------------------|
| Jill Pleau         | Ouellette & Associates, P A                 | Lewiston         | ME | 207-786-0328 | jpleau@oacpas.net              |
| Jill Sherry        | SVA Certified Public Accountants, S.C.      | Madison          | WI | 608-831-8181 | sherryj@sva.com                |
| Jill Stecklein     | Boulay PLLP                                 | Eden Prairie     | MN | 952-841-2923 | jstecklein@boulaygroup.com     |
| Jillian Erdmann    | UHY LLP                                     | Farmington Hills | MI | 248-921-4351 | jerdmann@uhy-us.com            |
| Jillian Schlaud    | Polk & Associates PLC                       | Bingham Farms    | MI | 248-642-5700 | jschlaud@polkcpa.com           |
| Jillian Mactaggart | Affordable Housing Accountants, Ltd         | Portersville     | PA | 7249969913   | Jillian@ahalt.cpa              |
| Jim Hill           | EisnerAmper LLP                             | Philadelphia     | PA | 215-881-8310 | james.hill@eisneramper.com     |
| Jim Mulroy         | WithumSmith+Brown, PC                       | East Brunswick   | NJ | 732-828-1614 | jmulroy@withum.com             |
| Jim Perry          | Browder & Associates, PC                    | HOOVER           | AL | 205-803-2193 | jperry@browdercpa.com          |
| Jim Nichols        | Stotts, Archambo, Mueggenborg & Barclay, PC | Bartlesville     | OK | 918-336-0008 | jim.nichols@sambcpas.com       |
| Jim Murray         | Baker Tilly US, LLP - Minneapolis           | Stillwater       | MN | 612-876-4673 | jim.murray@bakertilly.com      |
| Jim Beemster       | Evergreen Real Estate Services              | Chicago          | IL | 312-726-5600 | jbeemster@evergreenreg.com     |
| Jim Shellenberger  | McKonly & Asbury LLP                        | Camp Hill        | PA | 717-972-5743 | jshellenberger@macpas.com      |
| Jim Short          | Hoffman Short Rubin DeWinter Sanderson, APC | Covina           | CA | 626-932-0100 | jim@hsrdscpas.com              |
| Jim Decker         | WithumSmith+Brown, PC                       | East Brunswick   | NJ |              | jdecker@withum.com             |
| Jimmy Pokorny      | Novogradac & Company LLP                    | Austin           | TX |              | jimmy.pokorny@novoco.com       |
| Jimmy Mo           | EisnerAmper LLP                             | Philadelphia     | PA |              | jimmy.mo@eisneramper.com       |
| Jin Zeng           | KHA Accountants, PLLC                       | Flower Mound     | TX |              | jin.zeng@kha.cpa               |
| Jing Chen          | Spiegel Accountancy Corp.                   | Pleasant Hill    | CA | 925-977-4000 | jing@spiegelcorp.com           |
| Jingjing Joyce Li  | Rubino & Company                            | Bethesda         | MD | 3012143636   | jli@rubino.com                 |
| Joan Cavanaugh     | Plante & Moran PLLC                         | Southfield       | MI | 248-223-3392 | Joan.Cavanaugh@plantemoran.com |
| Joan Wilson        | Whisman Giordano & Associates, LLC          | Newark           | DE |              | jwilson@whismangiordano.com    |
| Joanne Hoffman     | Hoffman Short Rubin DeWinter Sanderson, APC | Covina           | CA | 626-915-7666 | jhoffman@hsrdscpas.com         |

|                 |                                     |                   |    |              |                              |
|-----------------|-------------------------------------|-------------------|----|--------------|------------------------------|
| Jocelyn Miller  | Maier Duessel CPAs                  | Pittsburgh        | PA | 412-535-5558 | jmillier@md-cpas.com         |
| Jocelyn Cook    | Maier Duessel CPAs                  | Pittsburgh        | PA | 412-471-5500 | jcook@md-cpas.com            |
| Jodi Woodward   | BerganKDV LLC                       | Omaha             | NE | 402-330-7008 | jodi.woodward@bergankdv.com  |
| Joe Tarwater    | Tarwater & Company                  | Knoxville         | TN | 865-584-0294 | joetarwater@tarwaterco.com   |
| Joe Haas        | Hawkins Ash CPAs                    | La Crosse         | WI | 608-784-7737 | jhaas@ha.cpa                 |
| Joe Hanlon      | Teal Becker & Chiaramonte CPAs P.C. | Albany            | NY | 518-456-6663 | jhanlon@tbccpa.com           |
| Joe Fee         | Hawkins Ash CPAs                    | La Crosse         | WI | 608-784-7737 | jfee@ha.cpa                  |
| Joe Wooten      | Schreiber Advisors, P.C.            | Bloomfield Hills  | MI | 248-837-5919 | joe@schreiber.cpa            |
| Joe Bishop      | Snyder Cohn PC                      | North Bethesda    | MD | 301-652-6700 | bishopj@snydercohn.com       |
| Joe Perez       | WithumSmith+Brown, PC               | East Brunswick    | NJ |              | jperez@withum.com            |
| Joel Shamon     | RSM US LLP                          | Boston            | MA | 617-241-1527 | joel.shamon@rsmus.com        |
| Joel Ungar      | Pease Bell CPAs, LLC                | Cleveland         | OH | 216-472-4452 | jungar@peasebell.com         |
| Joey Harding    | Smith Marion & Company              | Franklin          | TN | 909-894-6925 | jharding@smco.cpa            |
| John Kluka      | Groen Kluka & Company PC            | Troy              | MI | 248-362-5000 | jkluka@groenkluka.com        |
| John Troyer     | Ciuni & Panichi Inc                 | Cleveland         | OH | 216-831-7171 | jtroyer@cp-advisors.com      |
| John Pettit     | Pettit & Company, LLC               | Indianapolis      | IN | 317-743-8120 | jpettit@pettitandcompany.com |
| John Kontos     | Gold Coast Audit                    | Elk Grove Village | IL | 312-513-1940 | john@goldcoastaudit.com      |
| John Eusanio    | Citrin Cooperman                    | New York          | NY | 212.697.1000 | jeusanio@citrincooperman.com |
| John Wright     | Hemphill Wright & Associates, Inc.  | Independence      | OH | 216-541-0090 | jrw@thewrightcpa.com         |
| John Gwizdala   | Gwizdala & Associates, P.C.         | Hartland          | MI | 810-632-5520 | gwizdalacpa@comcast.net      |
| John Cruikshank | John G Cruikshank CPA               | White Plains      | NY | 914-681-1777 | jgc2000@aol.com              |
| John Morse      | Tull Forsberg & Olson               | Phoenix           | AZ | 602-277-5447 | jmorse@tfocpa.com            |
| John Robison    | Nicholas & Robison Accounting       | Lodi              | CA | 209-334-3396 | john@nrcpa.com               |
| John Masci      | Raphael and Raphael LLP             | Boston            | MA | 617-210-1213 | johnm@rrllp.com              |
| John Van Trigt  | Holthouse Carlin & Van Trigt LLP    | Los Angeles       | CA | 310-566-1933 | john@hcv.com                 |
| John Norton     | Flaherty Salmin CPAs                | Rochester         | NY | 585-279-0120 | jnorton@fs-cpa.com           |

|                 |                                            |                  |    |              |                                 |
|-----------------|--------------------------------------------|------------------|----|--------------|---------------------------------|
| John Gavin      | Grandizio, Wilkins, Little & Matthews, LLP | Sparks           | MD | 410-494-0885 | jgavin@gwlmcpa.com              |
| John Krizansky  | HW&Co.                                     | Woodmere         | OH | 216-831-1200 | john.krizansky@hwco.cpa         |
| John Czechowicz | CWDL CPAs                                  | San Diego        | CA | 858-565-2700 | jczechowicz@cwdlcpa.com         |
| John Mahaffey   | Gorfine Schiller & Gardyn, PA              | Owings Mills     | MD |              | jmahaffey@gsg-cpa.com           |
| John Murray     | LaPorte CPAs & Busines Advisors            | Covington        | LA |              | jmurray@laporte.com             |
| John Landrum    | Little & Associates                        | Monroe           | LA | 318-361-9600 | johnl@littleandassoc.net        |
| John Mahler     | Grigg Bratton & Brash                      | BOISE            | ID | 208-375-6490 | jmahler@gbbaccounting.com       |
| John Luo        | SRC, Certified Public Accountants, P.C.    | Glastonbury      | CT | 860-659-0357 | jluo@src-pc.com                 |
| John Cantrell   | Duckett Ladd CPAs & Advisors               | Springfield      | MO | 417-883-6590 | jcantrell@duckettladd.com       |
| John Grace      | Pease Bell CPAs, LLC                       | Cleveland        | OH | 2487094238   | jgrace@peasebell.com            |
| John Lutz       | Christopher Community, Inc.                | Syracuse         | NY | 3154241821   | jlutz@christopher-community.org |
| John Erwin      | Wipfli                                     | Milwaukee        | WI | 404-695-7878 | john.erwin@wipfli.com           |
| John Dominguez  | CWDL CPAs                                  | San Diego        | CA | 512-739-5406 | jdominguez@cwdl.com             |
| John Slemer     | Gwizdala & Associates, P.C.                | Hartland         | MI | 810-632-5520 | slemer.gwizdalacpa@comcast.net  |
| John Philobos   | Region Nine Housing Corporation            | New Brunswick    | NJ |              | jphilobos@rnhousing.org         |
| John Forcina    | Abbate Demarinis, LLP                      | Wantagh          | NY | 516-745-6600 | jforcina@adllp.us               |
| John Dyer       | Peter Shannon and Company                  | Countryside      | IL | 708-482-3000 | john@petershannonco.com         |
| John Gildea     | Damiano Burk & Nuttall, PC                 | Lincoln          | RI | 401-333-2880 | jgildea@dbncpas.com             |
| John Dollman    | Affordable Housing Accountants, Ltd        | Portersville     | PA |              | John@ahaltd.cpa                 |
| John Chmiel     | Arthur P. Donner CPA                       | Willowbrook      | IL |              | john.cpadonr@outlook.com        |
| John Luley      | Matthews Cutrer and Lindsay                | Ridgeland        | MS | 601-898-8875 | john.luley@mcl.cpa              |
| John Youngblood | Berger, Gheri & LaDuke, PLC                | Bloomfield Hills | MI | 248-333-3680 | jyoungblood@bgicpas.com         |
| John Normington | Bowman & Company, LLP                      | STOCKTON         | CA | 209-473-1040 | JNormington@cpabowman.com       |
| Jolynn Hindt    | Williams & Company, PC                     | Onawa            | IA |              | jhindt@williamscpas.com         |



|                   |                                             |                |    |              |                               |
|-------------------|---------------------------------------------|----------------|----|--------------|-------------------------------|
| Jon Marsalese     | Schlaupitz Madhavan, PC                     | Troy           | MI |              | jmarsalese@smcpafirm.com      |
| Jon Haddenham     | SVA Certified Public Accountants, S.C.      | Madison        | WI | 608-831-8181 | haddenhamj@sva.com            |
| Jonah Colvin      | Clark Schaefer Hackett & Co - Springfield   | Springfield    | OH |              | jtcovlin@cshco.com            |
| Jonah Gurley      | YHB CPAs                                    | Winchester     | VA | 540-662-3417 | jonah.gurley@yhbcpa.com       |
| Jonathan Preston  | Windham Brannon, P.C.                       | Atlanta        | GA | 404-898-2000 | jpreston@windhambrannon.com   |
| Jonathan Baker    | KHA Accountants, PLLC                       | Flower Mound   | TX | 972-221-2500 | jbaker@khacpa.biz             |
| Jonathan Ringlein | Maner Costerisan PC                         | Lansing        | MI | 8105991261   | jringlein@manercpa.com        |
| Jonathan McKinzie | Emerick & Company, P.C.                     | Kansas City    | MO | 816-753-1040 | jmckinzie@emerickcpa.com      |
| Jonathan Wallace  | Maddox & Associates, APC                    | Baton Rouge    | LA | 225-926-3360 | jwallace@maddoxassociates.com |
| Jonathan Clark    | Lightheart, Sanders and Associates          | Madison        | MS | 601-898-2727 | jonathan@lsa.cpa              |
| Jonathan Kessler  | Schlaupitz Madhavan, PC                     | Troy           | MI |              | jkessler@smcpafirm.com        |
| Jonathan Davis    | RubinBrown                                  | Saint Louis    | MO | 314-290-3300 | jonathan.davis@rubinbrown.com |
| Jordan Fisher     | Core CPAs, PC                               | Hastings       | NE | 402-740-8387 | jfisher@corecpas.us           |
| Jordan Deremer    | MarksNelson LLC                             | Overland Park  | KS | 816-743-7700 | jderemer@mnadvisors.com       |
| Jordan Belosh     | McGill, Power, Bell & Associates, LLP       | Erie           | PA | 814-453-6594 | jbelosh@mpbcpa.com            |
| Jordan Salerno    | Wilkin & Guttenplan, PC                     | East Brunswick | NJ | 732-846-3000 | jsalerno@wgcpas.com           |
| Jordan Burris     | Bernard Robinson & Company, L.L.P.          | Greensboro     | NC | 3366138960   | jordan.burris@brccpa.com      |
| Jordan Stein      | Gorfine Schiller & Gardyn, PA               | Owings Mills   | MD |              | jstein@gsg-cpa.com            |
| Jordan Lunsford   | Stotts, Archambo, Mueggenborg & Barclay, PC | Bartlesville   | OK |              | jordan.lunsford@sambcpas.com  |
| Jordan Hurd       | Christian & Denaburg, PC                    | Birmingham     | AL |              | jah@christiandenaburg.com     |
| Jorgaq Mjeshtri   | Gordon Advisors, PC                         | Troy           | MI | 952-0200     | George.Mjeshtri@Gordoncpa.com |
| Jorge Martinez    | Huselton, Morgan & Maultsby, P C            | Dallas         | TX | 972-404-1010 | jmartinez@hmpe.com            |

|                    |                                           |               |    |                      |                                 |
|--------------------|-------------------------------------------|---------------|----|----------------------|---------------------------------|
| Joseph Jablonski   | Jankins Jablonski LLC                     | Hales Corners | WI | 414-858-2282         | joe@jj-cpa.net                  |
| Joseph Schuck      | Bernath & Rosenberg, PC                   | New York      | NY | 212-221-1140, ext 16 | jschuck@bernathandrosenberg.com |
| Joseph Latoof      | Region Nine Housing Corporation           | New Brunswick | NJ | 732-640-2088         | jlatooof@rnhousing.org          |
| Joseph Martello    | HMM, CPAs LLP                             | Hauppauge     | NY | 631-265-6289         | jmartello@horanmm.com           |
| Joseph Galazzo     | Yodice & Company PC                       | Parsippany    | NJ | 973-263-8228         | joe@yodiceco.com                |
| Joseph DiFranco    | Cohen & Company Ltd                       | Cleveland     | OH | 216-579-1040         | jdi franco@cohencpa.com         |
| Joseph Wolverton   | Ouellette & Associates, P A               | Lewiston      | ME | 207-786-0328         | jwolverton@oacpas.net           |
| Joseph Acquavella  | Aquavella, Chiarelli, Shuster & CO, LLP   | Iselin        | NJ | 732-855-9600         | jpa@acsaccounting.com           |
| Joseph LePera      | EisnerAmper LLP                           | Philadelphia  | PA | 215-881-8800         | joseph.lepera@eisneramper.com   |
| Joseph Weinberger  | Bonadio & Co., LLP                        | Pittsford     | NY | 6463626030           | jweinberger@bonadio.com         |
| Joseph Cavalieri   | Raphael and Raphael LLP                   | Boston        | MA | 617-210-1285         | joec@rrllp.com                  |
| Joseph A. Giordano | Whisman Giordano & Associates, LLC        | Newark        | DE |                      | jag@whismangiordano.com         |
| Joseph V. Giordano | Whisman Giordano & Associates, LLC        | Newark        | DE | 302-266-0202         | jvg@whismangiordano.com         |
| Josh Tyree         | Harris CPAs                               | Meridian      | ID | 208-333-8965         | joshtyree@harriscpas.com        |
| Josh Frymier       | Winkel, Green & Company, LLP              | Columbus      | OH | 614-261-1494         | jfrymier@wgccpas.com            |
| Josh Wilson        | Holthouse Carlin & Van Trigt LLP          | Los Angeles   | CA | 310-566-1933         | josh.wilson@hcv.t.com           |
| Josh Frizzell      | Bonadio & Co., LLP                        | Pittsford     | NY |                      | jfrizzell@bonadio.com           |
| Josh Bantz         | McKonly & Asbury LLP                      | Camp Hill     | PA | 717-761-7910         | jbantz@macpas.com               |
| Josh Zimmerman     | Handwerger Cardegna Funkhouser            | Timonium      | MD | 410-828-4446         | jzimmerman@hcfl.cpa             |
| Josh Dulle         | Marcum LLP                                | Chesterfield  | MO | 314-576-1350         | josh.dulle@marcumllp.com        |
| Josh Smith         | Stemen Mertens Stickler CPAs & Associates | Columbus      | OH | 614-224-0955         | jsmith@sms-cpas.com             |
| Josh Orwell        | Packer Thomas                             | Canfield      | OH | 330-533-9777         | jorwell@packerthomas.com        |

|                  |                                                |                  |    |              |                                |
|------------------|------------------------------------------------|------------------|----|--------------|--------------------------------|
| Josh King        | Stemen Mertens Stickler CPAs & Associates      | Columbus         | OH |              | jking@sms-cpas.com             |
| Josh Miller      | CBIZ/Mesarvey Russell & Co CPAs                | Dublin           | OH | 614-793-4501 | josh.miller@cbiz.com           |
| Josh Byrum       | YHB CPAs                                       | Winchester       | VA | 540-662-3417 | josh.byrum@yhbcpa.com          |
| Josh Coronado    | KHA Accountants, PLLC                          | Flower Mound     | TX | 972-221-2500 | josh.coronado@kha.cpa          |
| Joshua Koldys    | Kittell, Branagan & Sargent                    | St. Albans       | VT | 802-524-9531 | jkoldys@kbscpa.com             |
| Joshua Alexander | Turner Stone & Company                         | Dallas           | TX | 972-239-1660 | josha@turnerstone.com          |
| Joshua Carmona   | Opportunity Home San Antonio                   | SAN ANTONIO      | TX | 210-477-6109 | joshua_carmona@homesa.org      |
| Joy Cartrett     | Aprio, LLP                                     | Atlanta          | GA | 770-353-7109 | joy.cartrett@aprio.com         |
| Juan Reyes-Ramis | RRC CPA GROUP PSC                              | PONCE            | PR | 787-843-5500 | jreyes@rrccpagroup.com         |
| Juan Reyes       | CWGB&S CPAs                                    | San Diego        | CA |              | jbreyes@cwgcpcpa.com           |
| Juanita Ruf      | HUD - Office of Insured Health Care Facilities | St. Louis        | MO | 314-539-6334 | Juanita.i.Ruf@hud.gov          |
| Judy Bush        | Affordable Housing Accountants, Ltd            | Portersville     | PA | 724-368-9800 | JBush@AHALtd.net               |
| Julia Doffin     | MCM CPAs and Advisors                          | Indianapolis     | IN |              | julia.doffin@mcmcpa.com        |
| Julia Porter     | Simpson & Company                              | SALT LAKE CITY   | UT | 801-484-5206 | jporter@simpson-co.com         |
| Julia Stenberg   | Widmer Roel PC                                 | Fargo            | ND | 701-237-6022 | jstenberg@wr.cpa               |
| Julia Eisenhaur  | PKF O'Connor Davies LLP                        | Bethesda         | MD | 301-652-3464 | jeisenhaur@pkfod.com           |
| Julia Baum       | YHB CPAs                                       | Winchester       | VA |              | julia.baum@yhbcpa.com          |
| Julie Quink      | Burkhart, Pizzanelli, P.C.                     | West Springfield | MA | 413-734-9040 | jquink@bppc.com                |
| Julie Oswald     | Baker Tilly US, LLP - Minneapolis              | Stillwater       | MN | 612-876-4673 | julie.oswald@bakertilly.com    |
| Julie Firl       | Leaf & Cole, LLP                               | San Diego        | CA | 619-294-7200 | jafirl@leaf-cole.com           |
| Julie Morris     | RSM US LLP                                     | Minneapolis      | MN |              | julie.morris@rsmus.com         |
| Julie Day        | Aprio, LLP                                     | Atlanta          | GA | 205-991-5506 | Julie.day@aprio.com            |
| Julie Li         | Wilson & Associates, CPAs                      | San Diego        | CA |              | audit1@wilsoncpa.net           |
| Julie Graham     | Scheffel Boyle                                 | Alton            | IL | 618-465-4288 | julie.graham@scheffelboyle.com |

|                    |                                    |                |    |              |                                   |
|--------------------|------------------------------------|----------------|----|--------------|-----------------------------------|
| Julie Morgan Ortiz | Whisman Giordano & Associates, LLC | Newark         | DE | 302-266-0202 | jmorgan@whismangiordano.com       |
| June Toth          | Wilkin & Guttenplan, PC            | East Brunswick | NJ | 732-846-3000 | jtoth@wgcpas.com                  |
| Junko Frazier      | Harbor Care                        | Nashua         | NH | 603-882-3616 | j.frazier@harborcarenh.org        |
| Justin Heberling   | Tidwell Group                      | Birmingham     | AL | 205-313-7322 | justin.heberling@tidwellgroup.com |
| Justin Petersen    | Hawkins Ash CPAs                   | La Crosse      | WI | 608-784-7737 | jpetersen@ha.cpa                  |
| Justin Elanjian    | Aprio, LLP                         | Atlanta        | GA | 770-353-7109 | justin.elanjian@aprio.com         |
| Justin Measley     | CLA                                | Timonium       | MD | 410-453-0900 | Justin.Measley@claconnect.com     |
| Justin Ruud        | Mahoney CPAs and Advisors          | St Paul        | MN | 651-227-6695 | jruud@mahoneycpa.com              |
| Justin Mendick     | Flaherty Salmin CPAs               | Rochester      | NY | 585-279-0120 | jmendick@fs-cpa.com               |
| Justin Rathke      | Carter and Company CPA LLC         | Destin         | FL | 850-650-0125 | justin@cartercpa.net              |
| Justin Hayes       | Katz, Sapper & Miller              | Indianapolis   | IN | 317-428-1158 | jhayes@ksmcpa.com                 |
| Justin Kuhn        | Stinnett Padrutt Aranyosi Co       | Akron          | OH | 330-899-1571 | j.kuhn@spa-cpas.com               |
| Justin Gierth      | Propp Christensen Caniglia, LLP    | Roseville      | CA | 916-751-2900 | jgierth@pccllp.com                |
| Justin Agresta     | Agresta Storms & O'Leary, PC       | Indianapolis   | IN | 317-780-9850 | jagresta@asocpa.com               |
| Justin Crowder     | YHB CPAs                           | Winchester     | VA | 804-553-1900 | justin.crowder@yhbcpa.com         |
| Kadidia Traore     | Spiegel Accountancy Corp.          | Pleasant Hill  | CA | 925-977-4000 | kadidia@spiegelcorp.com           |
| Kaitlyn Ozor       | Whisman Giordano & Associates, LLC | Newark         | DE | 302-266-0202 | kozor@whismangiordano.com         |
| Kaitlyn Logan      | Swindoll, Janzen, Hawk & Loyd, LLC | Wichita        | KS | 316-265-5600 | klogan@sjhl.com                   |
| Kaleb Dent         | Urlaub & Co., PLLC                 | Ada            | OK |              | kaleb@urlaubaccounting.com        |
| Kalyn Robbert      | Baker Tilly US, LLP - Milwaukee    | Milwaukee      | WI | 414-777-5500 | kalyn.robberb@bakertilly.com      |
| Kandy Sage         | Home Forward                       | Aloha          | OR | 971-804-0504 | kandy.sage@homeforward.org        |
| Kara Goldman       | Gorfine Schiller & Gardyn, PA      | Owings Mills   | MD | 410-517-6876 | kgoldman@gsg-cpa.com              |
| Kara Lane          | Smith Marion & Company             | Franklin       | TN | 203-273-4431 | klane@smoc.cpa                    |
| Karen Stanley      | Langdon & Company LLP              | Garner         | NC | 919-662-1001 | kstanley@langdoncpa.com           |

|                    |                                       |                   |    |              |                                 |
|--------------------|---------------------------------------|-------------------|----|--------------|---------------------------------|
| Karen Greiner      | CLA                                   | Timonium          | MD | 410-453-0900 | karen.greiner@claconnect.com    |
| Karen Kelly        | HMM, CPAs LLP                         | Hauppauge         | NY | 631-265-6289 | kkelly@horanmm.com              |
| Karen Huntsinger   | Christian & Denaburg, PC              | Birmingham        | AL |              | kwh@christiandenaburg.com       |
| Karen Kerber       | KerberRose                            | Shawano           | WI | 715-526-9400 | karen.kerber@kerberrose.com     |
| Kari Wolff         | MarksNelson LLC                       | Overland Park     | KS | 816-743-7700 | kwolff@mnadvisors.com           |
| Kari Costamagna    | Bowman & Company, LLP                 | STOCKTON          | CA | 209-473-1040 | KCostamagna@cpabowman.com       |
| Karina Israyelyan  | G. T. Reilly & Company                | Milton            | MA | 617-696-8900 | ki@gtreilly.com                 |
| Karla Juarez       | Emerick & Company, P.C.               | Kansas City       | MO | 816-753-1040 | karla@emerickcpa.com            |
| Karyn Peters       | Craig Shaffer & Assoc Ltd             | Des Plaines       | IL | 847-299-0200 | karyn@csaccountants.com         |
| Kasey Nelson       | WESTBERG EISCHENS                     | Willmar           | MN |              | knelson@wecpas.net              |
| Kassandra Landis   | The CJ Group                          | Frisco            | TX | 972-202-8000 | kassandra.landis@thecjgroup.com |
| Kassandra Pepper   | Burkhart, Pizzanelli, P.C.            | West Springfield  | MA | 413.734.9040 | kpepper@bppc.com                |
| Kate Paikoff       | Propp Christensen Caniglia, LLP       | Roseville         | CA | 916-751-2900 | kpaikoff@pccllp.com             |
| Kate Dover         | CBIZ Mayer Hoffman McCann             | Indianapolis      | IN |              | kaitlyn.dover@cbiz.com          |
| Katelyn Lyman      | Otis   Atwell                         | South Portland    | ME |              | klyman@otisatwell.com           |
| Katelyn Weide      | Boulay PLLP                           | Eden Prairie      | MN | 952-841-2923 | kweide@boulaygroup.com          |
| Katelynn Rice      | McGill, Power, Bell & Associates, LLP | Erie              | PA | 814-453-6594 | karice@mpbcpa.com               |
| Kathi White        | Kathi White, CPA, PLLC                | Dallas,           | TX | 2145004937   | kathiwcpa@currently.com         |
| Kathie Young       | Region Nine Housing Corporation       | New Brunswick     | NJ | 732-640-2088 | kyoung@rnhousing.org            |
| Kathleen Johnson   | Bowman & Company, LLP                 | STOCKTON          | CA | 209-473-1040 | KJohnson@cpabowman.com          |
| Kathleen McDonnell | Mahoney CPAs and Advisors             | St Paul           | MN | 651-281-1867 | kmackedanz@mahoneycpa.com       |
| Kathryn Kaufman    | FGMK, LLC                             | Bannockburn       | IL | 847-940-3228 | kkaufman@fgmk.com               |
| Kathryn Malmstedt  | Porte Brown LLC                       | Elk Grove Village | IL |              | kmalmstedt@portebrown.com       |
| Kathy Flaherty     | Matthews Carter & Boyce               | Fairfax           | VA | 703-865-2096 | kflaherty@mcb-cpa.com           |
| Kathy Lightner     | Clients 1st CPA, PC                   | Yorktown          | VA | 877-CL1-ENTS | Kathy@Clients1stCPA.com         |

|                   |                                        |                |    |              |                               |
|-------------------|----------------------------------------|----------------|----|--------------|-------------------------------|
| Kathy Christensen | Test                                   | Kaysville      | UT | 8017218270   | info@ahforward.com            |
| Kathy Guyett      | Flaherty Salmin CPAs                   | Rochester      | NY | 585-279-0120 | kguyett@fs-cpa.com            |
| Kathy Wine        | Schmoyer and Company, LLC              | Columbia       | SC | 803-254-2050 | kwine@schmoyercpa.com         |
| Kathy Van Every   | Gwizdala & Associates, P.C.            | Hartland       | MI | 8106325520   | kathy.gwizdalacpa@comcast.net |
| Katie Jarrell     | Phillip C Jarrell, LLC                 | Hazlehurst     | GA | 912-307-4555 | kjarrell@pcjllc.net           |
| Katie Thomas      | Gorfine Schiller & Gardyn, PA          | Owings Mills   | MD | 410-517-6876 | kthomas@gsg-cpa.com           |
| Katie Freeman     | MarksNelson LLC                        | Overland Park  | KS | 816-743-7700 | kfreeman@mnadvisors.com       |
| Katie Yates       | Maher Duessel CPAs                     | Pittsburgh     | PA |              | kyates@md-cpas.com            |
| Katie Doran       | Teal Becker & Chiaramonte CPAs         | Albany         | NY | 518-456-6663 | kdoran@tbccpa.com             |
| Katie Lindemann   | SVA Certified Public Accountants, S.C. | Madison        | WI | 608-831-8181 | lindemannk@sva.com            |
| Katie O'neil      | Patterson & Associates, PLLC           | Lumberton      | NC | 910-738-1448 | katie@papllccpas.com          |
| Katie Regan       | PKF O'Connor Davies LLP                | Bethesda       | MD | 203-929-3535 | kregan@pkfod.com              |
| Katie Cowart      | Phillip C Jarrell, LLC                 | Hazlehurst     | GA |              | kcowart@pcjllc.net            |
| Katy Klamp        | Cropper Accountancy Corporation        | Walnut Creek   | CA | 925-932-3860 | katy@cropperaccountancy.com   |
| Katya Muchnik     | SC&H Group                             | Sparks Glencoe | MD |              | kmuchnik@schgroup.com         |
| Kay See           | Campbell Jones Cohen CPAs              | Las Vegas      | NV | 702-255-2330 | kay@yournevadacpa.com         |
| Kay Noser         | Eide Bailly LLP                        | Denver         | CO | 303-539-5917 | knoser@eidebailly.com         |
| Kayla Johnson     | HW&Co.                                 | Woodmere       | OH |              | kayla.johnson@hwco.cpa        |
| Kayla Hanson      | Baker Meinz & Associates, Ltd.         | Minneapolis    | MN | 952-542-8010 | kayla@bakermeinz.com          |
| Kayla Alsahouri   | SEK CPAs                               | Camp Hill      | PA |              | kalsahouri@sek.com            |
| Keegan Carlson    | Grigg Bratton & Brash                  | BOISE          | ID | 208-375-6490 | keegan@gbbaccounting.com      |
| Keely Hall        | Propp Christensen Caniglia, LLP        | Roseville      | CA | 916-751-2900 | khall@pccllp.com              |
| Keith Mueller     | KW Mueller PC                          | Tucson         | AZ | 520-575-4010 | kmuellerpc@comcast.net        |
| Keith Pfeifle     | Maner Costerisan PC                    | Lansing        | MI | 517-323-7500 | kpfeifle@manercpa.com         |
| Keith Seiwert     | KPM CPA's PC                           | Springfield    | MO | 417-882-4300 | kseiwert@kpmcpa.com           |

|                    |                                             |                |    |              |                               |
|--------------------|---------------------------------------------|----------------|----|--------------|-------------------------------|
| Keith Morin        | Ouellette & Associates, P A                 | Lewiston       | ME | 207-786-0328 | keithmorin@oacpas.net         |
| Keith Oliver       | Sherman, Spero, Safarino, & Co., CPAs, P.C. | Virginia Beach | VA | 757-468-2279 | Keith@SSSCcompany-CPA.com     |
| Kelle Dickerson    | Urlaub & Co., PLLC                          | Ada            | OK | 580-332-4802 | kelle@urlaubaccounting.com    |
| Kelli Meadows      | Meadows Urquhart Acree & Cook LLP           | Henrico        | VA | 804-249-5786 | kmeadows@muacllp.com          |
| Kelly Perlman      | Plante & Moran PLLP                         | Columbus       | OH | 614-222-9000 | kelly.perlman@plantemoran.com |
| Kelly Miller       | Scribner, Cohen & Company, S.C.             | Milwaukee      | WI | 414-271-1700 | kkmcpa@scribnercohen.com      |
| Kelly Gustafson    | SVA Certified Public Accountants, S.C.      | Madison        | WI | 608-831-8181 | gustafsonk@sva.com            |
| Kelly Slawson      | RSM US LLP                                  | Minneapolis    | MN | 612-376-9328 | kelly.slawson@rsmus.com       |
| Kelly Shepard      | Kittell, Branagan & Sargent                 | St. Albans     | VT | 802-524-9531 | kshepard@kbscpa.com           |
| Kelly Dawson       | Meyers Brothers Kalicka, PC                 | Holyoke        | MA | 413-536-8510 | Kdawson@mbkcpa.com            |
| Kelly Yob          | Addison Accounting Services, PLLC           | Tucson         | AZ | 520-327-5025 | kyob@cpatucson.com            |
| Kelly Smith        | SEK CPAs                                    | Camp Hill      | PA |              | ksmith@sek.com                |
| Kelly Wolverton    | Gorfine Schiller & Gardyn, PA               | Owings Mills   | MD |              | kwolverton@gsg-cpa.com        |
| Kelly Thompson     | Bonadio & Co., LLP                          | Pittsford      | NY | 585-249-2762 | kthompson@bonadio.com         |
| Kelly Moulton      | Meyers Brothers Kalicka, PC                 | Holyoke        | MA | 413-322-3534 | kmoulton@mbkcpa.com           |
| Kelsey Nicoluzakis | HW&Co.                                      | Woodmere       | OH |              | kelsey.nicoluzakis@hwco.cpa   |
| Kelsey Dempsey     | Bonadio & Co., LLP                          | Pittsford      | NY | 585-249-2872 | kdempsey@bonadio.com          |
| Ken Hughes         | KHA Accountants, PLLC                       | Flower Mound   | TX | 972-221-2500 | ken.hughes@khaaccountants.com |
| Ken Saggese        | CliftonLarsonAllen LLP                      | Maumee         | OH |              | ken.saggese@claconnect.com    |
| Ken Simpson        | Simpson & Company                           | SALT LAKE CITY | UT | 801-484-5206 | krsimpson@simpson-co.com      |
| Ken Slater         | CohnReznick                                 | Bethesda       | MD | 301-657-7758 | ken.slater@cohnreznick.com    |
| Ken Bryant         | Carter and Company CPA LLC                  | Destin         | FL | 850-650-0125 | ken@cartercpa.net             |
| Ken Guthrie        | Matthews Cutrer and Lindsay                 | Ridgeland      | MS |              | ken.guthrie@mcl.cpa           |
| Kendall Davis      | Kendall L. Davis, CPA                       | Hazlehurst     | GA | 912-375-6077 | kendall_davis_pc@yahoo.com    |

|                  |                                   |                  |    |              |                                |
|------------------|-----------------------------------|------------------|----|--------------|--------------------------------|
| Kendall Kennedy  | The CJ Group                      | Frisco           | TX | 972-202-8000 | kendall.kennedy@thecjgroup.com |
| Kendra Vandross  | The Brittingham Group             | West Columbia    | SC |              | kvandross@tbgcpas.com          |
| Kenneth Peterson | Kolnicki Peterson Wirth           | Downers Grove    | IL | 630-390-1140 | kpeterson@kpwcpa.com           |
| Kenneth Lui      | Mahoney CPAs and Advisors         | St Paul          | MN | 651-227-6695 | klui@mahoneycpa.com            |
| Kenneth McCurry  | Gray Station CPAs PC              | Gray             | TN | 4234770100   | kenneth@graystationcpas.com    |
| Kenny Dennison   | Dauby O'Connor & Zaleski LLC      | Carmel           | IN | 317-819-6115 | kdennison@dozllc.com           |
| Kerry Gubics     | Cohen & Company Ltd               | Cleveland        | OH | 216-579-1040 | kgubics@cohencpa.com           |
| Kerry Duda       | Wilkin & Guttenplan, PC           | East Brunswick   | NJ |              | kduda@wgcpas.com               |
| Kevin Norton     | Rasco Winter Thomas Group         | Little Rock      | AR | 501-375-8500 | norton@rascowinter.com         |
| Kevin Young      | Darnall, Sikes & Frederick        | Eunice           | LA | 13374574146  | keviny@dsfcpas.com             |
| Kevin Klein      | Gordon Advisors, PC               | Troy             | MI | 248-952-0200 | kevin.klein@gordoncpa.com      |
| Kevin Bonnett    | G. T. Reilly & Company            | Milton           | MA | 617-696-8900 | kjb@gtreilly.com               |
| Kevin Mann       | Gray, Griffith & Mays             | Charlestone      | WV | 304-345-9400 | Kmann@ggmcpa.net               |
| Kevin Cogan      | Haran & Associates Ltd            | Wilmette         | IL | 847-853-2573 | Kcogan@handaltd.com            |
| Kevin Moser      | Anneken, Huey & Moser PLLC        | Highland Heights | KY | 859-331-1767 | kmoser@cpawin.com              |
| Kevin Burk       | Damiano Burk & Nuttall, PC        | Lincoln          | RI | 401-333-2880 | kburk@dbncpas.com              |
| Kevin Markowski  | McCormack Guyette & Assoc PC      | Rutland          | VT | 802-775-3221 | mgakevin@sover.net             |
| Kevin Gowdy      | Novogradac & Company LLP          | Toms River       | NJ | 732-503-4257 | kevin.gowdy@novoco.com         |
| Kevin Green      | CohnReznick, LLP                  | Dallas           | TX |              | kevin.green@cohnreznick.com    |
| Kevin Jones      | Baker Tilly US, LLP - Minneapolis | Stillwater       | MN | 612-327-6566 | kevin.jones@bakertilly.com     |
| Kevin De Souza   | CBIZ Mayer Hoffman McCann PC      | Los Angeles      | CA | 310-268-2793 | kevin.desouza@cbiz.com         |
| Kevin Dockham    | Smith Marion & Company            | Franklin         | TN | 615-309-8959 | kcdockham@smco.cpa             |
| Kevin Hundley    | WithumSmith+Brown, PC             | East Brunswick   | NJ | 401.267.8450 | khundley@withum.com            |
| Kevin Richter    | Scribner, Cohen & Company, S.C.   | Milwaukee        | WI |              | krcpa@scribnercohen.com        |
| Kiah Delatte     | LaPorte CPAs & Busines Advisors   | Covington        | LA | 985-875-4933 | kdelatte@laporte.com           |



|                    |                                             |                 |    |              |                              |
|--------------------|---------------------------------------------|-----------------|----|--------------|------------------------------|
| Kim Waite          | Marcum LLP - Deerfield                      | Deerfield       | IL | 847-282-6443 | kim.waite@marcumllp.com      |
| Kim Allen          | Simpson & Company                           | SALT LAKE CITY  | UT | 801-484-5206 | kallen@simpson-co.com        |
| Kim Kirby          | Kirby & Moore, LLP                          | Bowling Green   | KY |              | kim@kirbymoorescpas.com      |
| Kim Brill          | Hansen Hunter & Company PC                  | Portland        | OR | 503-244-2134 | kbrill@hhc-cpa.com           |
| Kim DePrez         | MCM CPAs and Advisors                       | Indianapolis    | IN | 317-347-5200 | kimberly.deprez@mcmcpa.com   |
| Kim Wheeler        | Otis   Atwell                               | South Portland  | ME |              | kwheeler@otisatwell.com      |
| Kim Woodworth      | Gorfine Schiller & Gardyn, PA               | Owings Mills    | MD |              | kwoodworth@gsg-cpa.com       |
| Kim Panarelli      | Hoffman Short Rubin DeWinter Sanderson, APC | Covina          | CA | 626-915-7666 | kim@hsrdscpas.com            |
| Kimberley Calkins  | Cohen & Company Ltd                         | Cleveland       | OH | 216-579-1040 | kalkins@cohencpa.com         |
| Kimberly Dare      | WIPFLi LLP                                  | Billings        | MT | 406-248-1681 | kdare@wipfli.com             |
| Kimberly Mustard   | Handwerger Cardegna Funkhouser              | Timonium        | MD | 410-828-4446 | kmustard@hcfl.cpa            |
| Kimberly Hastings  | Holthouse Carlin & Van Trigt LLP            | Los Angeles     | CA | 310-566-1933 | Kimberly.Hastings@hcvr.com   |
| Kimberly Wahl      | Widmer Roel PC                              | Fargo           | ND |              | kwahl@wr.cpa                 |
| Kimberly Snyder    | Carter and Company CPA LLC                  | Destin          | FL |              | kim@cartercpa.net            |
| Kimberly Oliveaux  | Little & Associates                         | Monroe          | LA |              | kimberlyo@littleandassoc.net |
| Kimberly Cazel     | Wieland Wallace Inc.                        | Batavia         | IL | 8476821869   | kimberly@wielandcpas.net     |
| Kimberly Ripberger | Bernard Robinson & Company, L.L.P.          | Greensboro      | NC | 919-703-2194 | KRipberger@brccpa.com        |
| Kin Foo            | Turner Stone & Company                      | Dallas          | TX | 972-239-1660 | kinf@turnerstone.com         |
| Kip Condon         | BookSpring Business Services Inc.           | Sioux City      | IA | 712-203-2988 | kip@bookspring.io            |
| Kira Kammenzind    | Cohen & Company Ltd                         | Cleveland       | OH | 216-579-1040 | kkammenzind@cohencpa.com     |
| Kirk Eldridge      | Mazars USA LLP                              | Fort Washington | PA | 215-259-1000 | kirk.eldridge@mazarsusa.com  |
| Kirstee Rinto      | Bernard Robinson & Company, L.L.P.          | Greensboro      | NC | 336-294-4494 | kirstee.rinto@brccpa.com     |
| Kirsten Houghton   | SVA Certified Public Accountants, S.C.      | Madison         | WI | 608-831-8181 | houghtonk@sva.com            |
| Kirstyn Smith      | Marcum LLP                                  | Chesterfield    | MO | 314-576-1350 | kirstyn.smith@marcumllp.com  |

|                    |                                                  |                  |          |              |                                      |
|--------------------|--------------------------------------------------|------------------|----------|--------------|--------------------------------------|
| Kolby Wasnick      | Cedar Lane Senior Living Community               | Leonardtown      | Maryland | 3014758966   | kwasnick@cedar-lane.org              |
| Kris Heaton        | Pinnacle Accountancy Group of Utah               | Farmington       | UT       | 801-447-9572 | kris@heatoncpas.com                  |
| Kris Leighty       | Affordable Housing Accountants, Ltd              | Portersville     | PA       | 7243689800   | Kris@ahaltd.net                      |
| Krisstel Hunt      | Matthews Cutrer and Lindsay                      | Ridgeland        | MS       | 601-898-8875 | khunt@mclcpa.net                     |
| Krista Pankop      | Baker Tilly US, LLP - Milwaukee                  | Milwaukee        | WI       | 414-777-5500 | Krista.Pankop@BakerTilly.com         |
| Krista Williams    | Little & Associates                              | Monroe           | LA       | 3183619600   | kristaw@littleandassoc.net           |
| Kristen McAllister | Warren Averett, LLC                              | Pensacola        | FL       | 850-470-5537 | kristen.mcallister@warrenaverett.com |
| Kristen Hoyle      | Thomas, Judy & tucker, P.A.                      | Raleigh          | NC       | 919-532-7425 | kristen.hoyle@jtpta.com              |
| Kristen Kelleher   | Dauby O'Connor & Zaleski LLC                     | Carmel           | IN       | 317-819-6115 | kkelleher@dozllc.com                 |
| Kristen Watters    | TMCE, LLP                                        | Shreveport       | LA       |              | kwatters@tmcecpas.com                |
| Kristen Hand       | TM Associates                                    | Rockville        | MD       |              | khand@tmamgroup.com                  |
| Kristen Carnohan   | YHB CPAs                                         | Winchester       | VA       | 540-662-3417 | kristen.carnohan@yhbcpa.com          |
| Kristen Wieland    | Wieland Wallace Inc.                             | Batavia          | IL       | 3602985626   | Kristen@wielandcpas.net              |
| Kristi Stephens    | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne        | FL       |              | stephens@bermanhopkins.com           |
| Kristi Taylor      | KHA Accountants, PLLC                            | Flower Mound     | TX       |              | kristi.taylor@khaaccountants.com     |
| Kristi Marshall    | Swalm & Associates PC                            | Richardson       | TX       |              | kristi@swalmcpa.com                  |
| Kristie Macaluso   | Mazars USA LLP                                   | Fort Washington  | PA       | 215-259-1000 | Kristie.Macaluso@mazarsusa.com       |
| Kristin Clayton    | MHCS P.C.                                        | West Des Moines  | IA       | 515-288-3279 | kclayton@mhcscca.com                 |
| Kristine Polian    | Lawrence-Douglas County Housing Authority        | Lawrence         | KS       | 785-842-8110 | kpolian@ldcha.org                    |
| Kunthea Phav       | Damiano Burk & Nuttall, PC                       | Lincoln          | RI       |              | kphav@dbncpas.com                    |
| Kurt Fite          | Oklahoma Housing Finance Agency                  | Oklahoma City    | OK       | 4054198212   | kurt.fite@ohfa.org                   |
| Kyle Percin        | UHY LLP                                          | Farmington Hills | MI       | 248-921-4351 | kpercin@uhy-us.com                   |

|                  |                                        |                  |    |              |                                    |
|------------------|----------------------------------------|------------------|----|--------------|------------------------------------|
| Kyle Lyskawa     | Christopher Community, Inc.            | Syracuse         | NY | 315-424-1821 | klyskawa@christopher-community.org |
| Kyle Nelson      | Bellows Associates PA                  | Coral Springs    | FL | 954-838-7000 | kyle@bellowscpa.com                |
| Kyle Hanley      | Little & Associates                    | Monroe           | LA | 318-361-9600 | kyleh@littleandassoc.net           |
| Kyle Putman      | Windham Brannon, P.C.                  | Atlanta          | GA | 678-485-4908 | kputman@wbatl.com                  |
| Kyle Bongen      | Dauby O'Connor & Zaleski LLC           | Carmel           | IN |              | kbongen@dozllc.com                 |
| Kyle Kleiner     | Boulay PLLP                            | Eden Prairie     | MN | 952-841-2923 | kkleiner@boulaygroup.com           |
| Kyle Buckmaster  | Whisman Giordano & Associates, LLC     | Newark           | DE |              | kbuckmaster@whismangiordano.com    |
| Kyle Sorensen    | Propp Christensen Caniglia, LLP        | Roseville        | CA | 916-751-2900 | ksorensen@pccllp.com               |
| Kyle Fleet       | Fleet Firm                             | Cordova          | TN | 901-336-4602 | mkfleet41@gmail.com                |
| Kyndall spooner  | Henderson & Pilleteri, LLC             | Birmingham       | AL | 205-982-0992 | kspooner@hendersoncpa.com          |
| Kyung Lee        | Global First Accounting Group, INC.    | Los Angeles      | CA | 2139842997   | klee@gfagusa.com                   |
| Kyungok Lee      | Marchionda & Ferrer P.A.               | Clifton          | NJ |              | klee@mnfcpa.com                    |
| Kyungok Lee      | Marchionda & Ferrer P.A.               | Clifton          | NJ |              | klee@marchiondaferrier.com         |
| Ladonna Umberger | Carter and Company CPA LLC             | Destin           | FL | 850-650-0125 | ladonna@cartercpa.net              |
| Lana Stolbov     | Plante & Moran PLLP                    | Auburn Hills     | MI | 248-375-7247 | lana.stolbov@plantemoran.com       |
| Lana Shorr       | HW&Co.                                 | Woodmere         | OH |              | svetlana.shorr@hwco.cpa            |
| Lance Brock      | Mahoney CPAs and Advisors              | St Paul          | MN | 651-227-6695 | lbrock@mahoneycpa.com              |
| Lance Mercer     | B&L CPA                                | Saratoga Springs | UT | 801-419-6089 | lance@blcpa.net                    |
| Lance Burkholder | Cummins & Coffman CPAs PA              | Topeka           | KS | 785-267-2030 | lanceb@something.com               |
| Lapming Cheung   | MN Blum LLC                            | Rockville        | MD | 301-337-3308 | lapming@mnblum.com                 |
| LaRae Mirovsky   | UHY LLP                                | Farmington Hills | MI | 248-921-4351 | lmirovsky@uhy-us.com               |
| Larry Yurcho     | Turner Stone & Company                 | Dallas           | TX | 972-239-1660 | lyurcho@turnerstone.com            |
| Larry Gebhard    | Winter Kloman Moter & Repp, SC         | Brookfield       | WI | 262-797-9050 | larryg@wkmr.com                    |
| Larry Wright     | TINA T. CHIANG ACCOUNTANCY CORPORATION | CITY OF INDUSTRY | CA | 626-810-7568 | larrywright37@gmail.com            |

|                        |                                                  |               |    |              |                              |
|------------------------|--------------------------------------------------|---------------|----|--------------|------------------------------|
| Larry Tarwater         | Tarwater & Company                               | Knoxville     | TN | 865-584-0294 | larrytarwater@tarwaterco.com |
| Larry Yurcho           | Turner Stone & Company                           | Dallas        | TX | 972-239-1660 | larry@cpa8447.com            |
| Laura Grimes           | Community Management Corporation                 | Winston-Salem | NC | 336-765-0424 | lgrimes@cmc-nc.com           |
| Laura Lindal           | Laura Lindal CPA                                 | Blaine        | WA | 206-734-8134 | laura@lindalcpa.com          |
| Laura Bailey           | Patterson & Associates, PLLC                     | Lumberton     | NC | 910-738-1448 | llb@pattersonnc.com          |
| Laura Selby            | Hispanic Housing Development Corporation         | Chicago       | IL |              | lselby@hhdevcorp.com         |
| Laura Bason            | YHB CPAs                                         | Winchester    | VA | 540-662-3417 | laura.barrow@yhbcpa.com      |
| Laura Tarnow           | The Curchin Group, LLC                           | Red Bank      | NJ | 732-747-0500 | ltarnow@curchin.com          |
| Laura Gregoriadis      | PKF O'Connor Davies LLP                          | Bethesda      | MD | 781-937-5300 | lgregoriadis@pkfod.com       |
| Laura Booth            | CLA                                              | Timonium      | MD | 410-453-0900 | laura.booth@claconnect.com   |
| Laura May              | Miller Mayer Sullivan & Stevens, LLP             | Lexington     | KY | 859-223-3095 | lmay@mmsslip.com             |
| Laura Sullivan         | Emerick & Company, P.C.                          | Kansas City   | MO | 816-531-2822 | laura@emerickcpa.com         |
| Laura Currie           | RSM US LLP                                       | Des Moines    | IA |              | laura.currie@rsmus.com       |
| Laura Rash             | Baker Tilly US, LLP - Milwaukee                  | Milwaukee     | WI | 414-777-5500 | laura.rash@bakertilly.com    |
| Laura Lang             | DeJoy & Co. CPAs, LLP                            | Rochester     | NY |              | lbarnard@teamdkb.com         |
| Laura Anne Pray        | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne     | FL | 321-757-2020 | pray@bermanhopkins.com       |
| Lauren Ginas           | Bellows Associates P.A.                          | Coral Springs | FL | 954-838-7000 | lauren@bellowscpa.com        |
| Lauren Huston          | Miller Mayer Sullivan & Stevens, LLP             | Lexington     | KY | 859-223-3095 | lhuston@mmsslip.com          |
| Lauren Milsten         | RF Company CPAs, PS                              | Lakewood      | WA |              | lmilsten@rf-co.com           |
| Lauren Gabriele        | Teal Becker & Chiaramonte CPAs P.C.              | Albany        | NY |              | lgabriele@tbccpa.com         |
| Laurence Mintah        | Bernard Robinson & Company, L.L.P.               | Greensboro    | NC | 336-294-4494 | laurence.mintah@brccpa.com   |
| Laurie Recchia         | Affordable Housing Accountants, Ltd              | Portersville  | PA | 724-368-9800 | laurie@ahaltd.net            |
| Lavinia Lanclos-Felder | Region Nine Housing Corporation                  | New Brunswick | NJ |              | lfelder@mhousing.org         |

|                      |                                    |                |    |              |                                   |
|----------------------|------------------------------------|----------------|----|--------------|-----------------------------------|
| Lawrence Gotfried    | Aprio, LLP                         | Atlanta        | GA | 404-892-9651 | lawrence.gotfried@aprio.com       |
| Leann Perry          | Browder & Associates, PC           | HOOVER         | AL | 205-807-3311 | lperry@browdercpa.com             |
| Lee Ann Watters      | MCM CPAs and Advisors              | Indianapolis   | IN | 502-783-2528 | LeeAnn.Watters@mcmcpa.com         |
| Leonard Grandsart    | Wieland Wallace Inc.               | Batavia        | IL | 6304254385   | Leonard@wielandcpas.net           |
| Leslea Hanssen       | CBIZ Mayer Hoffman McCann PC       | Los Angeles    | CA | 310-268-2793 | leslea.hanssen@cbiz.com           |
| Leslie Urie          | Zukerman & Associates Ltd.         | Virginia Beach | VA | 757-473-3777 | lurie@zukermanassoc.com           |
| Leslie Conklin       | KPM CPA's PC                       | Springfield    | MO | 417-882-4300 | lconklin@kpmcpa.com               |
| Leslie Bates         | FORVIS, LLP                        | High Point     | NC |              | leslie.bates@forvis.com           |
| Libby Feldman        | Region Nine Housing Corporation    | New Brunswick  | NJ |              | lfeldman@rnhousing.org            |
| Libin Mathew         | Luigi Laverghetta CPA              | Eashchester    | NY | 914-874-3409 | lmathew@laverghettacpa.com        |
| Lihsiang (Candy) Lin | Haynie & Company                   | Littleton      | CO | 303-734-4800 | candyl@hayniecpas.com             |
| Lily Zhou            | Lightheart, Sanders and Associates | Madison        | MS | 601-898-2727 | lily@lsa.cpa                      |
| Lin Wood Balentine   | Ziner & Murphy PC                  | Stoneham       | MA | 781-279-2950 | lbaltimore@zinermurphy.com        |
| Lina Tsankova        | Raphael and Raphael LLP            | Boston         | MA | 617-357-0100 | linat@rrllp.com                   |
| Linda Yudas          | Plante & Moran PLLP                | Auburn Hills   | MI | 248-375-7247 | linda.yudas@plantemoran.com       |
| Linda Scafiro        | Brinker Simpson & Co LLC           | Media          | PA | 610-544-5900 | lscafiro@brinkersimpson.com       |
| Linda Barnes         | Community Home Partners            | Rock Island    | IL | 309-788-0825 | lbarnes@communityhomepartners.com |
| Linda McMonigal      | Mahoney CPAs and Advisors          | St Paul        | MN | 651-227-6695 | lmcmonigal@mahoneycpa.com         |
| Linda Lum            | Hawkins Ash CPAs                   | La Crosse      | WI | 608-784-7737 | linda.lum@ha.cpa                  |
| Linda LeBreux        | CohnReznick                        | Sacramento     | CA | 916-442-9100 | linda.lebreux@cohnreznick.com     |
| Linda Gardner        | Handwerger Cardegna Funkhouser     | Timonium       | MD | 410-828-4446 | lgardner@hcfl.cpa                 |
| Linda Le             | Opportunity Home San Antonio       | SAN ANTONIO    | TX | 210-477-6075 | linda_le@homesa.org               |
| Linda Sousa          | Jump, Perry and Company LLP        | Toms River     | NJ | 732-240-7377 | lsousa@jumpcpa.com                |
| Linda Uppinghouse    | Home Forward                       | Aloha          | OR | 503-802-8300 | Linda.Uppinghouse@homeforward.org |
| Linda Wosko          | Whittlesey PC                      | Hartford       | CT | 860-522-3111 | lwosko@wadvising.com              |

|                       |                                    |                  |    |                       |                                                                                              |
|-----------------------|------------------------------------|------------------|----|-----------------------|----------------------------------------------------------------------------------------------|
| Linda LaChance        | Jankins Jablonski LLC              | Hales Corners    | WI | 414-858-2282          | <a href="mailto:linda@jj-cpa.net">linda@jj-cpa.net</a>                                       |
| Lindsay Ezell         | Aprio, LLP                         | Atlanta          | GA | 404-892-9651          | <a href="mailto:Lindsay.Ezell@aprio.com">Lindsay.Ezell@aprio.com</a>                         |
| Lindsay Arcuri        | Pease Bell CPAs, LLC               | Cleveland        | OH | 216-348-9600          | <a href="mailto:larcuri@peasebell.com">larcuri@peasebell.com</a>                             |
| Lindsay Wallace       | Wieland Wallace Inc.               | Batavia          | IL | 6304254384            | <a href="mailto:Lindsay@wielandcpas.net">Lindsay@wielandcpas.net</a>                         |
| Lindsey Nagel         | Loveridge Hunt & Co, PLLC          | Bellevue         | WA | 425-453-2088          | <a href="mailto:lnagel@loveridgehuntcpa.com">lnagel@loveridgehuntcpa.com</a>                 |
| Lindsey Laraia        | CLA                                | Timonium         | MD | 410-453-0900          | <a href="mailto:Lindsey.Laraia@claconnect.com">Lindsey.Laraia@claconnect.com</a>             |
| Lindsey Angus         | Schreiber Advisors, P.C.           | Bloomfield Hills | MI | 248-689-7550          | <a href="mailto:Lindsey@Schreiber.cpa">Lindsey@Schreiber.cpa</a>                             |
| Lindsey Carley        | MHCS P.C.                          | West Des Moines  | IA | 515-288-3279          | <a href="mailto:icarley@mhcscpa.com">icarley@mhcscpa.com</a>                                 |
| Lindsey Lussier       | Ouellette & Associates, P A        | Lewiston         | ME | 207-786-0328          | <a href="mailto:llussier@oacpas.net">llussier@oacpas.net</a>                                 |
| Lindsey Harrison      | RubinBrown                         | Saint Louis      | MO | 314-290-3300          | <a href="mailto:lindsey.harrison@rubinbrown.com">lindsey.harrison@rubinbrown.com</a>         |
| Linzy Bouton          | Whisman Giordano & Associates, LLC | Newark           | DE |                       | <a href="mailto:lbouton@whismangiordano.com">lbouton@whismangiordano.com</a>                 |
| Lisa Metzinger        | Cohen & Company Ltd                | Cleveland        | OH | 216-579-1040          | <a href="mailto:lmetzinger@cohencpa.com">lmetzinger@cohencpa.com</a>                         |
| Lisa Jones            | Campbell Jones Cohen CPAs          | Las Vegas        | NV | 702-255-2330          | <a href="mailto:lisa@yournevadacpa.com">lisa@yournevadacpa.com</a>                           |
| Lisa Vargo            | Plante & Moran PLLP                | Auburn Hills     | MI | 248-375-7247          | <a href="mailto:lisa.vargo@plantemoran.com">lisa.vargo@plantemoran.com</a>                   |
| Lisa Schoepflin       | CohnReznick                        | Sacramento       | CA | 916-442-9100          | <a href="mailto:lisa.schoepflin@cohnreznick.com">lisa.schoepflin@cohnreznick.com</a>         |
| Lisa Merchant         | DMLO CPAs                          | Louisville       | KY | 502-326-2373          | <a href="mailto:lmerchant@dmlo.com">lmerchant@dmlo.com</a>                                   |
| Lisa Newbanks         | DMLO CPAs                          | Louisville       | KY |                       | <a href="mailto:lnewbanks@dmlo.com">lnewbanks@dmlo.com</a>                                   |
| Lisa Dominguez        | Bowman & Company, LLP              | STOCKTON         | CA | 2094731040            | <a href="mailto:ldominguez@cpabowman.com">ldominguez@cpabowman.com</a>                       |
| Lisa DeRose           | Whisman Giordano & Associates, LLC | Newark           | DE | 302-266-0202          | <a href="mailto:lderoser@whismangiordano.com">lderoser@whismangiordano.com</a>               |
| Lisa Papas            | Groen Kluka & Company PC           | Troy             | MI |                       | <a href="mailto:lpapas@groenkluka.com">lpapas@groenkluka.com</a>                             |
| Liwen Peng            | Spiteri, Narasky & Daley, LLP      | Lafayette        | CA | 925-376-2195          | <a href="mailto:lpeng@sndcpa.com">lpeng@sndcpa.com</a>                                       |
| Liz Edgerton          | Raleigh Housing Authority          | Raleigh          | NC | 919-508-1350          | <a href="mailto:ledgerton@rhaonline.com">ledgerton@rhaonline.com</a>                         |
| Liz Richardson        | CLA                                | Timonium         | MD | 410-453-0900          | <a href="mailto:Elizabeth.Richardson@claconnect.com">Elizabeth.Richardson@claconnect.com</a> |
| Lizbeth Garcia Orozco | Spiteri, Narasky & Daley, LLP      | Lafayette        | CA | 925-376-2195 ext. 504 | <a href="mailto:LGarciaO@sndcpa.com">LGarciaO@sndcpa.com</a>                                 |
| Lizzy Deng            | Raphael and Raphael LLP            | Boston           | MA | 617-210-1285          | <a href="mailto:lrd@rrllp.com">lrd@rrllp.com</a>                                             |

|                   |                                        |                 |    |                |                                 |
|-------------------|----------------------------------------|-----------------|----|----------------|---------------------------------|
| Lois Clinco       | EisnerAmper LLP                        | Philadelphia    | PA | 5168648886     | lois.clinco@eisneramper.com     |
| Loli Cremat       | CWGB&S CPAs                            | San Diego       | CA | 619-563-0145   | lcremat@cwgcpcpa.com            |
| Lon Gunderson     | Housing Catalyst                       | Fort Collins    | CO | (970) 988-6022 | lgunderson@housingcatalyst.com  |
| Lora Morris       | Haynie & Company                       | Littleton       | CO | 303-734-4800   | Lorim@hayniecpas.com            |
| Lori Ciarla       | Dermody Burke & Brown CPAs, LLC        | Syracuse        | NY | 315-471-9171   | lac@dbbllc.com                  |
| Lori Gainey       | Schlaupitz Madhavan, PC                | Troy            | MI | 248-649-1600   | lgainey@smcpafirm.com           |
| Lori Cannon       | Lori Ann Cannon, CPA                   | Sherman         | TX | 903-815-6610   | Lori@lorianncannoncpa.com       |
| Lori Pietzsch     | Mazars USA LLP                         | Fort Washington | PA | 215-259-1000   | Lori.Pietzsch@MazarsUSA.com     |
| Lori Varnell      | J L Gray Company                       | Albuquerque     | NM | 505-860-2798   | lori@jlgray.com                 |
| Lori Sorenson     | Wills, Owens & Baker, PC               | Princeton       | NJ | 609-951-9100   | lsorenson@wobcpas.com           |
| Lori Frank        | Raphael and Raphael LLP                | Boston          | MA | 617-357-0100   | lorif@rrllp.com                 |
| Lori Schuenke     | Baker Mainz & Associates, Ltd.         | Minneapolis     | MN | 952-542-8010   | lori@bakermeinz.com             |
| Lou McCollum      | Hansen Hunter & Company PC             | Portland        | OR | 503-244-2134   | lmccollum@hhc-cpa.com           |
| Louie So          | Alameda Housing Authority              | Alameda         | CA | 5107474313     | lso@alamedahsg.org              |
| Louise Price      | Simpson & Company                      | SALT LAKE CITY  | UT | 801-484-5206   | lprice@simpson-co.com           |
| Lovely Baculio    | RF Company CPAs, PS                    | Lakewood        | WA | 253-564-4993   | lbaculio@rf-co.com              |
| Lucas Ullrich     | Marcum LLP                             | New Haven       | CT |                | lucas.ullrich@marcumllp.com     |
| Lucien Layne      | Haynie & Company                       | Littleton       | CO |                | LucienL@hayniecpas.com          |
| Lucky Bhardwaj    | Novogradac & Company LLP               | Walnut Creek    | CA | 925-949-4300   | lucky.bhardwaj@novoco.com       |
| Luigi Laverghetta | Luigi Laverghetta CPA                  | Eashchester     | NY | 914-874-3409   | glaverghetta@laverghettacpa.com |
| Luke Gore         | YHB CPAs                               | Winchester      | VA | 540-662-3417   | luke.gore@yhbcpa.com            |
| Luke Snyder       | Pettit & Company, LLC                  | Indianapolis    | IN | 317-743-8120   | lsnyder@pettitandcompany.com    |
| Lynette Meyer     | Nichols Rise & Company LLP             | Sioux City      | IA | 712-252-4309   | lynette.meyer@nicholsrise.net   |
| Lynn Heslinga     | SVA Certified Public Accountants, S.C. | Madison         | WI | 608-831-8181   | heslingal@sva.com               |
| Lynn Rottinghaus  | Rowe & Gorges, LLC                     | Wichita         | KS | 316-683-1111   | lrottinghaus@rowegorges.com     |
| Lynne Gigliotti   | Flaherty Salmin CPAs                   | Rochester       | NY | 585-297-0120   | lgigliotti@fs-cpa.com           |

|                   |                                        |                |    |              |                                  |
|-------------------|----------------------------------------|----------------|----|--------------|----------------------------------|
| Lyuda Voloshyna   | Gorfine Schiller & Gardyn, PA          | Owings Mills   | MD | 410-356-5900 | lvoloshyna@gsg-cpa.com           |
| Mackinzie Wilson  | Eide Bailly LLP                        | Fargo          | ND | 701-239-8650 | mwilson@eidebailly.com           |
| Maddy Henry       | Maner Costerisan PC                    | Lansing        | MI |              | mhenry@manercpa.com              |
| Madeline Hubert   | Packer Thomas                          | Canfield       | OH | 330-881-8919 | mhubert@packerthomas.com         |
| Madison Gerdtz    | Whisman Giordano & Associates, LLC     | Newark         | DE | 302-266-0202 | mgerdtz@whismangiordano.com      |
| Madison Dela Vega | YHB CPAs                               | Winchester     | VA | 540-662-3417 | madison.delavega@yhbcpa.com      |
| Madison Steely    | Keller & Owens, LLC                    | Overland Park  | KS | 7313349110   | msteely@kellerowens.com          |
| Madison Caccamise | Bonadio & Co., LLP                     | Pittsford      | NY | 585-249-2872 | mcaccamise@bonadio.com           |
| Magdolyn Strout   | Ouellette & Associates, P A            | Lewiston       | ME | 2073339705   | magdolyn.ryder@maine.edu         |
| Maggi Penrod      | PKF O'Connor Davies LLP                | Bethesda       | MD | 301-652-3464 | mpenrod@pkfod.com                |
| Maggie Reed       | YHB CPAs                               | Winchester     | VA | 540-662-3417 | margaret.reed@yhbcpa.com         |
| Maggie O'Connor   | MK Group CPAs & Consultants LLC        | Oakbrook       | IL |              | maggie.oconnor@mkgroupcpas.com   |
| Makayla Shelton   | SC&H Group                             | Sparks Glencoe | MD |              | mshelton@schgroup.com            |
| Mala LaButis      | Farmer Fuqua & Huff PC                 | Richardson     | TX | 214-473-8000 | mrl@ffhpc.com                    |
| Malcolm Johnson   | Malcolm Johnson & Company, PA          | DeBary         | FL | 386-668-6464 | office@malcolmjohnsoncompany.com |
| Malcolm Johnson   | Malcolm Johnson & Company, PA          | DeBary         | FL | 386-748-1688 | malcolmpj@yahoo.com              |
| Mandy Merchant    | CLA                                    | Timonium       | MD | 412-485-6767 | mandy.merchant@claconnect.com    |
| Mandy Ezell       | Troy Housing Authority                 | Troy           | AL | 334-566-1271 | ezellm@troycable.net             |
| Manendra Kothari  | MK Group CPAs & Consultants LLC        | Oakbrook       | IL | 847-524-0001 | mkothari@sktaxes.com             |
| Manish Garg       | Wieland Wallace Inc.                   | Batavia        | IL | 630-425-4383 | manish@wielandcpas.net           |
| Mara Ragland      | SVA Certified Public Accountants, S.C. | Madison        | WI | 608-831-8181 | raglandm@sva.com                 |
| Marc Lowe         | Jones & Lowe PC                        | Omaha          | NE | 4025985599   | marc@jonesandlowe.com            |
| Marc Podnos       | CohnReznick                            | Bethesda       | MD | 301-657-7758 | marc.podnos@cohnreznick.com      |
| Marc Cynamon      | Fasten Halberstam LLP                  | New York       | NY |              | mcynamon@fhllp.com               |



|                     |                                            |                  |    |              |                                  |
|---------------------|--------------------------------------------|------------------|----|--------------|----------------------------------|
| Marc De La Fuente   | Boulay PLLP                                | Eden Prairie     | MN | 952-841-2923 | mdelafuente@boulaygroup.com      |
| Marc Fogel          | Citrin Cooperman                           | New York         | NY | 212-331-7658 | MFogel@berdonllp.com             |
| Marc Comroe         | Region Nine Housing Corporation            | New Brunswick    | NJ | 732-640-2088 | mcomroe@rnhousing.org            |
| Marcia Brancheau    | Farmer Fuqua & Huff PC                     | Richardson       | TX | 214-473-8000 | mjb@ffhpc.com                    |
| Marcus Benton       | MHCS P.C.                                  | West Des Moines  | IA | 515-288-3279 | mbenton@mhscpa.com               |
| Marcus Miller       | Comer Nowling & Associates, PC             | Indianapolis     | IN | 317-841-3393 | mmiller@comernowling.com         |
| Margaret Cruz       | Spiegel Accountancy Corp.                  | Pleasant Hill    | CA | 925-977-4000 | margaret@spiegelcorp.com         |
| Margaret Omulindi   | Hansen Hunter & Company PC                 | Portland         | OR | 503-244-2134 | momulindi@hhc-cpa.com            |
| Maria Urlaub        | Urlaub & Co., PLLC                         | Ada              | OK | 580-332-4802 | maria@urlaubaccounting.com       |
| Maria Keat          | Bernard Robinson & Company, L.L.P.         | Greensboro       | NC | 336-232-0557 | maria.keat@brccpa.com            |
| Maria Elena Morillo | Ahart Boyett LLC                           | Peachtree City   | GA | 786-925-8607 | morillo.me10@gmail.com           |
| Mariah Brown        | Little & Associates                        | Monroe           | LA | 318-361-9600 | mariahb@littleandassoc.net       |
| Maribel Galan       | Bowman & Company, LLP                      | STOCKTON         | CA | 209-473-1040 | MGalan@cpabowman.com             |
| Marie Lafortune     | Meyers Brothers Kalicka, PC                | Holyoke          | MA |              | mлаfortune@mbkcpa.com            |
| Mariel Ferreiro     | Lawrence-Douglas County Housing Authority  | Lawrence         | KS | 785-842-8110 | mferreiro@ldcha.org              |
| Marino Munoz        | Bloom & Bloom LLP                          | Millburn         | NJ |              | mmunoz@bloomandbloom.com         |
| Mariola Heilman     | Berger, Ghersi & LaDuke, PLC               | Bloomfield Hills | MI | 248-333-3680 | mheilman@bglcpas.com             |
| Marisa Tsuchikawa   | Loveridge Hunt & Co, PLLC                  | Bellevue         | WA | 425-679-0537 | mtsuchikawa@loveridgehuntcpa.com |
| Marisa Tsuchikawa   | Loveridge Hunt & Co, PLLC                  | Bellevue         | WA | 425-453-2088 | marisa@loveridgehuntcpa.com      |
| Marissa Munger      | UHY LLP                                    | Farmington Hills | MI | 734-882-4620 | mmunger@uhy-us.com               |
| Marissa Hunter      | MHCS P.C.                                  | West Des Moines  | IA | 515-288-3279 | mhunter@mhscpa.com               |
| Marjorie Frisk      | Grandizio, Wilkins, Little & Matthews, LLP | Sparks           | MD | 410-494-0885 | mfrisk@gwlmcpa.com               |
| Mark Gatzke         | Grandizio, Wilkins, Little & Matthews, LLP | Sparks           | MD | 410-494-0885 | mgatzke@gwlmcpa.com              |
| Mark Wilson         | CWDL CPAs                                  | San Diego        | CA |              | mwilson@cwdlcpa.com              |

|                   |                                                  |              |    |                    |                              |
|-------------------|--------------------------------------------------|--------------|----|--------------------|------------------------------|
| Mark Noble        | Pease Bell CPAs, LLC                             | Cleveland    | OH | 216-348-9600       | mnoble@peasebell.com         |
| Mark Schmitt      | MCM CPAs and Advisors                            | Indianapolis | IN |                    | mark.schmitt@mcmcpa.com      |
| Mark Mayer        | Kittell, Branagan & Sargent                      | St. Albans   | VT | 802-524-9531       | mmayer@kbscpa.com            |
| Mark Crawford     | Maloney + Novotny LLC                            | Cleveland    | OH | 216-363-0100       | MCrawford@maloneynovotny.com |
| Mark Welliver     | McKonly & Asbury LLP                             | Camp Hill    | PA | 717-761-7910       | mwelliver@macpas.com         |
| Mark Ackerman     | Prager Metis CPAs                                | Rye Brook    | NY | 516-921-8900       | mackerman@pragermetis.com    |
| Mark DeWitt       | Bowman & Company, LLP                            | STOCKTON     | CA | 209-473-1040       | MDeWitt@cpabowman.com        |
| Mark McCormack    | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne    | FL |                    | mccormack@bermanhopkins.com  |
| Mark Boring       | Boring & Company                                 | Lubbock      | TX | 432-638-4188       | mark@dboringco.com           |
| Mark Perry        | Yeo & Yeo, P.C.                                  | Lansing      | MI | 517-323-9500       | marper@yeoandyeo.com         |
| Mark Lockwitz     | Maner Costerisan PC                              | Lansing      | MI | 517-886-9603       | mlockwitz@manercpa.com       |
| Mark Ryan         | Anstiss & Co., P.C.                              | Chelmsford   | MA | 978-452-2500       | mryan@anstisscpa.com         |
| Mark Solid        | Dauby O'Connor & Zaleski LLC                     | Carmel       | IN | 317-819-6222       | msolid@dozllc.com            |
| Mark Glaser       | Gorfine Schiller & Gardyn, PA                    | Owings Mills | MD |                    | mglaser@gsg-cpa.com          |
| Marlie Davis      | Cherry Bekaert LLP                               | Atlanta      | GA | 404-733-3218       | madavis@cbh.com              |
| Marlina Nunez     | DHA - Housing Solutions for North Texas          | Dallas       | TX | 214-951-8430       | marlina.nunez@dhantx.com     |
| Marlow Hunter     | Marlow C Hunter, PC                              | Evanston     | IL | 214-207-6958       | marlow@marlowhuntercpa.com   |
| Marsha O Millican | Marsha O Millican, CPA                           | Shreveport   | LA | 3182213881         | momg1114@aol.com             |
| Marsha Byers      | Swalm & Associates PC                            | Richardson   | TX | 972-516-8800       | marsha@swalmcpa.com          |
| Marshall Bratton  | Grigg Bratton & Brash                            | BOISE        | ID | 208-375-6490       | marshall@gbbaccounting.com   |
| Marshall Rein     | Affordable Housing Accountants, Ltd              | Portersville | PA | 7243689800         | Marshall@ahaltd.net          |
| Martha Sandidge   | Sandidge & Company                               | San Antonio  | TX | 210-826-5552       | martha@sco-cpa.com           |
| Martha Foy        | Accounting Plus Solutions, LLC                   | Shreveport   | LA | 318-841-2775 x 216 | mfoy@acctps.com              |
| Martha Elizondo   | Bowman & Company, LLP                            | STOCKTON     | CA | 209-473-1040       | MElizondo@cpabowman.com      |
| Mary Lamoreaux    | Mary Sybil LaMoreaux CPA PA                      | Tavares      | FL | 352-742-1355       | maryslamoreaux@cs.com        |
| Mary Meyers       | Gorfine Schiller & Gardyn, PA                    | Owings Mills | MD | 410-356-5900       | mmeyers@gsg-cpa.com          |

|                    |                                            |                  |    |              |                             |
|--------------------|--------------------------------------------|------------------|----|--------------|-----------------------------|
| Mary Jernigan      | Patterson & Associates, PLLC               | Lumberton        | NC | 910-738-1448 | mary@papllccpas.com         |
| Mary Thompson      | Dauby O'Connor & Zaleski LLC               | Carmel           | IN | 3177537754   | mthompson@dozllc.com        |
| Mary Fleming       | Grandizio, Wilkins, Little & Matthews, LLP | Sparks           | MD |              | mfleming@gwlmcpa.com        |
| Mary Asknder       | Gordon Advisors, PC                        | Troy             | MI | 248-952-0200 | mary.asknder@gordoncpa.com  |
| Mary-jean Parnell  | SRC, Certified Public Accountants, P.C.    | Glastonbury      | CT | 860-659-0357 | mjparnell@src-pc.com        |
| MaryGrace Dunleavy | UHY LLP                                    | Farmington Hills | MI | 734-882-4620 | mdunleavy@uhy-us.com        |
| Mason Kegley       | Whisman Giordano & Associates, LLC         | Newark           | DE |              | mkegley@whismangiordano.com |
| Mat Patterson      | Patterson & Associates, PLLC               | Lumberton        | NC | 910-738-1448 | mat@pattersonnc.com         |
| Matt Jones         | RSM US LLP                                 | Boston           | MA | 617-241-1527 | matt.jones@rsmus.com        |
| Matt Stokes        | Stemen Mertens Stickler CPAs & Associates  | Columbus         | OH | 614-224-0955 | mstokes@sms-cpas.com        |
| Matt Zinner        | SC&H Group                                 | Sparks Glencoe   | MD | 410-363-3200 | mzinner@schgroup.com        |
| Matt O'Brien       | Gorfine Schiller & Gardyn, PA              | Owings Mills     | MD |              | mobrien@gsg-cpa.com         |
| Matt Ogrodowicz    | Meyers Brothers Kalicka, PC                | Holyoke          | MA |              | mogrodowicz@mbkcpa.com      |
| Matt Nelson        | Baker Tilly US, LLP - Minneapolis          | Stillwater       | MN | 612-327-6566 | matt.nelson@bakertilly.com  |
| Matt Miller        | FORVIS, LLP                                | High Point       | NC | 336-822-4359 | matt.miller@forvis.com      |
| Matt Drayer        | CohnReznick                                | Atlanta          | GA |              | Matt.Drayer@cohnreznick.com |
| Matt Thorpe        | Meadows Urquhart Acree & Cook LLP          | Henrico          | VA | 804-249-5786 | mthorpe@muacllp.com         |
| Matt Catlin        | Dauby O'Connor & Zaleski LLC               | Carmel           | IN | 7654274532   | mcatin@dozllc.com           |
| Matt Stangroom     | Rosen, Sapperstein & Friedlander LLC       | BEL AIR          | MD | 410-581-0800 | mstangroom@rsandf.com       |
| Matt Kaley         | Maner Costerisan PC                        | Lansing          | MI |              | mkaley@manercpa.com         |
| Matt Rearick       | CBIZ Mayer Hoffman McCann                  | Indianapolis     | IN |              | matt.rearick@cbiz.com       |
| Matt Freeland      | Matthews Cutrer and Lindsay                | Ridgeland        | MS | 601-898-8875 | matt.freeland@mcl.cpa       |
| Matt Samson        | Miller Cooper & Co., Ltd.                  | Deerfield        | IL |              | msamson@millercooper.com    |
| Matthew Milanowski | Marchionda & Ferrer P.A.                   | Clifton          | NJ |              | mmilanowski@mnfcpa.com      |

|                     |                                      |                |    |              |                                 |
|---------------------|--------------------------------------|----------------|----|--------------|---------------------------------|
| Matthew James       | Fox, Garcia & Company                | Big Spring     | TX | 214-842-8464 | matt@foxgarcia.cpa              |
| Matthew Czarnecki   | Spiegel Accountancy Corp.            | Pleasant Hill  | CA | 925-977-4000 | matt@spiegelcorp.com            |
| Matthew Jones       | PKF O'Connor Davies LLP              | Bethesda       | MD |              | mrjones@pkfod.com               |
| Matthew Ramsey      | Maloney + Novotny LLC                | Cleveland      | OH | 216-363-0100 | MRamsey@maloneynovotny.com      |
| Matthew Brady       | Snyder Cohn PC                       | North Bethesda | MD | 2405145529   | bradym@snydercohn.com           |
| Matthew Gracon      | Tramer & Bolbach, Inc                | Beachwood      | OH |              | mgracon@tramberbolbach.com      |
| Matthew Hausman     | Miller Cooper & Co., Ltd.            | Deerfield      | IL | 516-680-3118 | mhausman@millercooper.com       |
| Matthew Creamer     | Leone, McDonnell & Roberts, PA       | Dover          | NH | 603-749-2700 | mcreamer@lmrpa.com              |
| Matthew Garza       | Opportunity Home San Antonio         | SAN ANTONIO    | TX | 210-477-6109 | matthew_garza@homesa.org        |
| Matthew Buchmeier   | Agresta Storms & O'Leary, PC         | Indianapolis   | IN | 317-289-4919 | mbuchmeier@asocpa.com           |
| Matthew Pollack     | Tarwater & Company                   | Knoxville      | TN |              | matthewpollack@tarwaterco.com   |
| Matthew Chiara      | Koshers and Company LLC              | Merrick        | NY | 516-481-1515 | matt@koshersco.com              |
| Matthew Brehm       | KHA Accountants, PLLC                | Flower Mound   | TX | 469-784-9268 | Matthew.Brehm@kha.cpa           |
| Matthew Blackwell   | Sanders, Myers & Blackwell CPAs, LLP | Springfield    | MO | 4174088822   | mblackwell@smb-cpas.com         |
| Maureen Kinkopf     | CohnReznick, LLP                     | Dallas         | TX | 281-382-1387 | maureen.kinkopf@cohnreznick.com |
| Maureen McCafferty  | Swindoll, Janzen, Hawk & Loyd, LLC   | Wichita        | KS | 316-494-7688 | mmccafferty@sjhl.com            |
| Max Hunt            | Max Hunt CPA                         | Woodinville    | WA | 425-806-0118 | MaxHuntcpa@gmail.com            |
| Max Bach            | Loveridge Hunt & Co, PLLC            | Bellevue       | WA | 425-453-2088 | mbach@loveridgehuntcpa.com      |
| Mayer Yudkowsky     | Handwerger Cardegna Funkhouser       | Timonium       | MD | 410-828-4446 | myudkowsky@hcfl.cpa             |
| Maylene Peck        | Utah County Housing Authority        | Provo          | UT | 801-373-8333 | mpeck@housinguc.org             |
| McKenna Stankiewicz | Turner Stone & Company               | Dallas         | TX | 972-239-1660 | mckennas@turnerstone.com        |
| Meagan Gorski       | KHA Accountants, PLLC                | Flower Mound   | TX | 469-784-9268 | Meagan.Gorski@kha.cpa           |
| Megan Zais          | Baker Tilly US, LLP - Milwaukee      | Milwaukee      | WI | 414-777-5500 | megan.zais@bakertilly.com       |

|                       |                                 |                |    |              |                                 |
|-----------------------|---------------------------------|----------------|----|--------------|---------------------------------|
| Megan Carrillo        | Loveridge Hunt & Co, PLLC       | Bellevue       | WA | 425-679-0537 | mcarrillo@loveridgehuntcpa.com  |
| Megan Ontko           | Flagel Huber Flagel             | Dayton         | OH | 937-299-3400 | montko@fhf-cpa.com              |
| Megan Harrison        | Comer Nowling & Associates, PC  | Indianapolis   | IN | 317-841-3393 | mharrison@comernowling.com      |
| Megan Madden          | MCM CPAs and Advisors           | Indianapolis   | IN |              | megan.madden@mcmcpa.com         |
| Megan Winston         | Thomas, Judy & tucker, P.A.     | Raleigh        | NC |              | megan.winston@tjtpa.com         |
| Megan Drenth          | Miller Cooper & Co., Ltd.       | Deerfield      | IL |              | mdrenth@millercooper.com        |
| Megan Marshall        | Miller Cooper & Co., Ltd.       | Deerfield      | IL | 224-203-5567 | mmarshall@millercooper.com      |
| Megan Fyfe            | Damiano Burk & Nuttall, PC      | Lincoln        | RI | 401-333-2880 | mfyfe@dbncpas.com               |
| Meghan Gillen         | Teal Becker & Chiamonte CPAs    | Albany         | NY | 518-456-6663 | mgillen@tbccpa.com              |
| Meghan Schaeffer      | RubinBrown                      | Saint Louis    | MO | 314-290-3300 | meghan.schaeffer@rubinbrown.com |
| Melanie McCord Torres | Turner Stone & Company          | Dallas         | TX | 972-239-1660 | melaniem@turnerstone.com        |
| Melany Tim            | Turner Stone & Company          | Dallas         | TX | 972-239-1660 | melanyt@turnerstone.com         |
| Melissa Sisler        | RSM US LLP                      | Des Moines     | IA | 515-284-8660 | melissa.sisler@rsmus.com        |
| Melissa Crowe         | WithumSmith+Brown - Morristown  | Morristown     | NJ | 973-898-9494 | mcrowe@withum.com               |
| Melissa Polyak        | Baker Tilly US, LLP - Milwaukee | Milwaukee      | WI | 414-777-5500 | melissa.polyak@bakertilly.com   |
| Melissa Marsicano     | Wilkin & Guttenplan, PC         | East Brunswick | NJ | 732-846-3000 | mmarsicano@wgcpas.com           |
| Melissa Mercil        | Maiker Housing Partners         | Westminster    | CO | 303-227-2013 | mmercil@maikerhp.org            |
| Melissa Powell        | Aprio, LLP                      | Atlanta        | GA | 770-353-5409 | melissa.powell@aprio.com        |
| Melissa McCourt       | Marcum LLP                      | Chesterfield   | MO | 314-576-1350 | melissa.mccourt@marcumllp.com   |
| Melissa Werner        | Aprio, LLP                      | Atlanta        | GA | 404-892-9651 | melissa.werner@aprio.com        |
| Melissa Thompson      | Berry & Caccamisi, P.C.         | Memphis        | TN | 901-761-0100 | melissa@bccpafirm.com           |
| Melissa Mayo          | Ouellette & Associates, P A     | Lewiston       | ME |              | mmayo@oacpas.net                |
| Melissa MacDonald     | Ouellette & Associates, P A     | Lewiston       | ME | 207-786-0328 | mmacdonald@oacpas.net           |
| Melissa Anderson      | Gregory T. Redman, CPA          | Tarboro        | NC | 252-641-1999 | melissa@redman-cpa.com          |

|                    |                                      |                  |    |              |                               |
|--------------------|--------------------------------------|------------------|----|--------------|-------------------------------|
| Meredith Treadwell | Rector, Reeder & Lofton, PC          | Loganville       | GA | 770-879-8411 | mtreadwell@cpa-rrl.com        |
| Meredith Duke      | RubinBrown                           | Saint Louis      | MO | 314-290-3300 | meredith.duke@rubinbrown.com  |
| Merritt Moore      | KHA Accountants, PLLC                | Flower Mound     | TX |              | merritt.moore@kha.cpa         |
| Mesug Kim          | A Gary Aaronson CPA PLLC             | New York         | NY | 212-684-5770 | mesug@agaaronsoncpa.com       |
| Mey Saechao        | Spiegel Accountancy Corp.            | Pleasant Hill    | CA | 925-977-4000 | mey@spiegelcorp.com           |
| Micah Uetz         | Mahoney CPAs and Advisors            | St Paul          | MN | 651-227-6695 | muetz@mahoneycpa.com          |
| Michael Jones      | BBSC, CPAs                           | Brewer           | ME | 207-941-8890 | jones@bbsccpa.com             |
| Michael Desmond    | Heveron & Company CPAs, PLLC         | Rochester        | NY | 585-232-2956 | Mike@heveroncpa.com           |
| Michael Schreiber  | Schreiber Advisors, P.C.             | Bloomfield Hills | MI | 248-689-7550 | Michael@schreiber.cpa         |
| Michael Caro       | Bederson LLP                         | Fairfield        | NJ | 973-530-9135 | mcaro@bederson.com            |
| Michael DeLuca     | DeLuca Accountancy Corp              | Yorba Linda      | CA | 714-692-8206 | mike@delucacpa.com            |
| Michael Fernandez  | FGMK, LLC                            | Bannockburn      | IL | 8478865917   | mfernandez@fgmk.com           |
| Michael Guyder     | Marcum LLP                           | Boston           | MA |              | michael.guyder@marcumllp.com  |
| Michael Muniak     | HW&Co.                               | Woodmere         | OH | 216-831-1200 | michael.muniak@hwco.cpa       |
| Michael Dant       | Ohio Capital Corporation for Housing | Columbus         | OH | 614-224-8446 | mdant@occh.org                |
| Michael Gramm      | WESTBERG EISCHENS                    | Willmar          | MN | 320-235-3727 | mgramm@wecpas.net             |
| Michael Barber     | CohnReznick, LLP                     | Dallas           | TX | 214-545-3973 | mike.barber@cohnreznick.com   |
| Michael Baker      | Wills, Owens & Baker, PC             | Princeton        | NJ | 609-951-9100 | mbaker@wobcpas.com            |
| Michael Maletta    | Maletta & Company CPAs               | Bristol          | CT | 860-582-6715 | mmaletta@malettacompany.com   |
| Michael Obrochta   | FGMK, LLC                            | Bannockburn      | IL | 847-940-3228 | mobrochta@fgmk.com            |
| Michael Jordan     | The CJ Group                         | Frisco           | TX | 972-202-8000 | michael.jordan@thecjgroup.com |
| Michael Voinovich  | SS&G, Inc - Columbus                 | Columbus         | OH | 614-488-3126 | mvoinovich@ssandg.com         |
| Michael Donato     | FGMK, LLC                            | Bannockburn      | IL | 847-940-3228 | michaeldonato@fgmk.com        |
| Michael Kwee       | CWGB&S CPAs                          | San Diego        | CA | 619-563-0145 | mkwee@cwgcpcpa.com            |
| Michael Vendetti   | Turner Stone & Company               | Dallas           | TX | 972-239-1660 | michaelv@turnerstone.com      |

|                    |                                       |              |    |              |                                   |
|--------------------|---------------------------------------|--------------|----|--------------|-----------------------------------|
| Michael Martin     | SS&G, Inc - Columbus                  | Columbus     | OH | 614-488-3126 | MTMartin@ssandg.com               |
| Michael Sommerfelt | Turner Stone & Company                | Dallas       | TX | 972-239-1660 | michaels@turnerstone.com          |
| Michael Neubauer   | McGill, Power, Bell & Associates, LLP | Erie         | PA | 814-453-6594 | mneubauer@mpbcpa.com              |
| Michael Valazak    | CohnReznick                           | Bethesda     | MD | 301-657-7758 | michael.valazak@cohnreznick.com   |
| Michael Vollmer    | Bonadio & Co., LLP                    | Pittsford    | NY | 585-249-2762 | mvollmer@bonadio.com              |
| Michael Derrickson | Novogradac & Company LLP              | Austin       | TX | 512-349-3232 | michael.derrickson@novoco.com     |
| Michael DeVries    | Card, Palmer, Sibbison & Co           | Cleveland    | OH | 216-621-6100 | mdevries@cps-cpa.com              |
| Michael Haskins    | Hemphill Wright & Associates, Inc.    | Independence | OH | 614-974-2100 | mike@thewrightcpa.com             |
| Michael Mostochuk  | EisnerAmper LLP                       | Philadelphia | PA | 215-881-8800 | michael.mostochuk@eisneramper.com |
| Michael Blakely    | Novogradac & Company LLP              | Toms River   | NJ | 732-503-4257 | michael.blakely@novoco.com        |
| Michael Enrico     | CohnReznick                           | Sacramento   | CA | 916-442-9100 | michael.enrico@cohnreznick.com    |
| Michael Parsons    | Dauby O'Connor & Zaleski LLC          | Carmel       | IN | 317-848-5700 | mparsons@dozllc.com               |
| Michael Dunn       | Ouellette & Associates, P A           | Lewiston     | ME | 207-786-0328 | mdunn@oacpas.net                  |
| Michael Gordon     | Holthouse Carlin & Van Trigt LLP      | Los Angeles  | CA |              | michael.gordon@hcv.com            |
| Michael Schoell    | Freed Maxick CPAs, PC                 | Buffalo      | NY | 7163626207   | Michael.Schoell@freedmaxick.com   |
| Michael Wyrick     | Lenahan Smith & Bargiachi, PC         | Memphis      | TN | 9016841100   | michael@lsbpc.com                 |
| Michael Ozment     | Rector, Reeder & Lofton, PC           | Loganville   | GA | 770-879-8411 | mozment@cpa-rrl.com               |
| Michael Rybicki    | Goodlander, Swett & Rybicki CPAs      | Grand Rapids | MI | 616-690-5702 | michael.rybicki@gsrccpas.com      |
| Michael Rizkal     | The CJ Group                          | Frisco       | TX | 972-202-8000 | mike.rizkal@thecjgroup.com        |
| Michael Kuchar     | Doeren Mayhew                         | Troy         | MI | 248-840-5212 | kuchar@doeren.com                 |
| Michael Kaspar     | Rowland & Carter CPAs, PLLC           | Memphis      | TN | 901-432-3000 | mhk@rowlandandcarter.com          |
| Michael Gorman     | McGill, Power, Bell & Associates, LLP | Erie         | PA | 814-453-6594 | mgorman@mpbcpa.com                |
| Michael Turner     | Dauby O'Connor & Zaleski LLC          | Carmel       | IN | 317-819-6115 | mturner@dozllc.com                |

|                    |                                            |                    |    |              |                                |
|--------------------|--------------------------------------------|--------------------|----|--------------|--------------------------------|
| Michael Benjamin   | Turner Stone & Company                     | Dallas             | TX | 972-239-1660 | michaelb@turnerstone.com       |
| Michael Ahart      | Ahart Boyett LLC                           | Peachtree City     | GA | 404-275-2177 | michael@ahartboyett.com        |
| Michael Shea       | HW&Co.                                     | Woodmere           | OH | 216-831-1200 | michael.shea@hwco.cpa          |
| Michael Bulzomi    | RF Company CPAs, PS                        | Lakewood           | WA | 253-564-4993 | mbulzomi@rf-co.com             |
| Michael Schiller   | Gorfine Schiller & Gardyn, PA              | Owings Mills       | MD | 410-517-6876 | mschiller@gsg-cpa.com          |
| Michael Flaherty   | Whittlesey PC                              | Hartford           | CT | 860-522-3111 | mflaherty@wadvising.com        |
| Michael Horan      | HMM, CPAs LLP                              | Hauppauge          | NY | 631-265-6289 | mhoran@horanmm.com             |
| Michael Davenport  | FJ & Associates                            | Kaysville          | UT | 801-927-1337 | michael@cpaone.net             |
| Michael Proulx     | Flaherty Salmin CPAs                       | Rochester          | NY | 585-297-0120 | mproulx@fs-cpa.com             |
| Michael Blankman   | Donovan CPAs                               | Indianapolis       | IN | 317-844-8300 | mblankman@cpadonovan.com       |
| Michael Schuck     | Gorfine Schiller & Gardyn, PA              | Owings Mills       | MD | 410-517-6876 | mschuck@gsg-cpa.com            |
| Michael Modreck    | Bellows Associates PA                      | Coral Springs      | FL |              | michael@bellowscpa.com         |
| Michael Potoczak   | Marcum LLP - Deerfield                     | Deerfield          | IL | 708-646-7995 | michael.potoczak@marcumllp.com |
| Michael Shimizu    | SCHWARTZ GIANNINI<br>LANTSBERGER & ADAMSON | Stockton           | CA | 209-474-1084 | michael@sglacpas.com           |
| Michael Brooker    | Blue & Co., LLC                            | Cincinnati         | OH |              | mbrooker@blueandco.com         |
| Michael Drennen    | CBIZ/Mesarvey Russell & Co<br>CPAs         | Dublin             | OH | 614-793-4501 | mdrennen@cbiz.com              |
| Michael Vicars Jr  | Dooley & Vicars CPAs, LLP                  | North Chesterfield | VA | 8044618987   | harrison@dvcpas.com            |
| Michael Kovarick   | Rubino & Company                           | Bethesda           | MD | 301-564-3636 | mkovarick@rubino.com           |
| Michaela McNickle  | YHB CPAs                                   | Winchester         | VA | 540-662-3417 | michaela.mcnicke@yhbcpa.com    |
| Michele Suchan     | Suchan & Associates                        | Rancho Cucamonga   | CA | 909-781-6443 | michele@suchancpa.com          |
| Michele Shockley   | Spoor Bunch Franz                          | St. Petersburg     | FL | 727-888-9200 | mshockley@sbfcpa.com           |
| Michelle Lorenzana | RSM US LLP                                 | Minneapolis        | MN | 612-376-9328 | michelle.lorenzana@rsmus.com   |
| Michelle Stevens   | Flaherty Salmin CPAs                       | Rochester          | NY | 585-279-0120 | mstevens@fs-cpa.com            |
| Michelle Kraft     | Leone, McDonnell & Roberts,<br>PA          | Dover              | NH | 603-749-2700 | mkraft@lmrpa.com               |
| Michelle Spiteri   | Maletta & Company CPAs                     | Bristol            | CT | 860-582-6715 | mspiteri@malettacompany.com    |



|                     |                                           |                    |    |              |                                 |
|---------------------|-------------------------------------------|--------------------|----|--------------|---------------------------------|
| Michelle D'Souza    | CohnReznick                               | Bethesda           | MD | 301-657-7758 | michelle.dsouza@cohnreznick.com |
| Michelle Wisniewski | Berger, Gheri & LaDuke, PLC               | Bloomfield Hills   | MI |              | mwisniewski@bgllcpas.com        |
| Michelle Pera       | EFPR Group, LLP                           | Williamsville      | NY | 716-204-5721 | mpera@efprgroup.com             |
| Michelle Perez      | Henderson & Pilleteri, LLC                | Birmingham         | AL | 205-982-0992 | mperez@hendersoncpa.com         |
| Michelle Mccon      | HW&Co.                                    | Woodmere           | OH |              | michelle.mccon@hwco.cpa         |
| Michelle Moore      | Farmer Fuqua & Huff PC                    | Richardson         | TX | 214-473-8000 | lmm@ffhpc.com                   |
| Michelle Sexton     | Gregory T. Redman, CPA                    | Tarboro            | NC | 252-641-1999 | michelle@redman-cpa.com         |
| Mikaela Stella      | Maletta & Company CPAs                    | Bristol            | CT | 8605826715   | mstella@malettacompany.com      |
| Mikayla Markland    | The CJ Group                              | Frisco             | TX | 972-202-8000 | mikayla.markland@thecjgroup.com |
| Mike Vicars         | Dooley & Vicars CPAs, LLP                 | North Chesterfield | VA | 804-355-2808 | mike@dvcpas.com                 |
| Mike Rybicki        | Goodlander, Swett & Rybicki CPAs          | Grand Rapids       | MI | 616-361-1896 | mike.rybicki@gsrccpas.com       |
| Mike Walpole        | Stemen Mertens Stickler CPAs & Associates | Columbus           | OH | 614-224-0955 | mwalpole@sms-cpas.com           |
| Mike McNichols      | MHCS P.C.                                 | West Des Moines    | IA | 515-288-3279 | MMcNichols@mhscspa.com          |
| Mike Tomes          | Doeren Mayhew                             | Troy               | MI | 248-244-3061 | Tomes@doeren.com                |
| Mike Hays           | Flaherty Salmin CPAs                      | Rochester          | NY | 585-279-0120 | mhays@fs-cpa.com                |
| Mike Thilker        | Bowman & Company, LLP                     | Voorhees           | NJ | 856-435-6200 | mthilker@bowman.cpa             |
| Mike Schmitz        | Widmer Roel PC                            | Fargo              | ND | 701-237-6022 | mschmitz@wr.cpa                 |
| Mike Lundberg       | RSM US LLP                                | Minneapolis        | MN | 612-455-9488 | mike.lundberg@rsmus.com         |
| Mike Lamb           | Aprio, LLP                                | Atlanta            | GA | 205-991-5506 | Mike.Lamb@aprio.com             |
| Mike Young          | Miller Mayer Sullivan & Stevens, LLP      | Lexington          | KY | 859-223-3095 | myoung@mmsslpl.com              |
| Mike Mcdavitt       | Giampaolo & Associates                    | Lincroft           | NJ | 732-842-4550 | mike@hpgnj.com                  |
| Mike Carter         | CLA                                       | Timonium           | MD | 410-453-0900 | mike.carter@claconnect.com      |
| Mike Eckel          | Kolnicki Peterson Wirth                   | Downers Grove      | IL | 630-390-1140 | meckel@kpwcpa.com               |
| Mike Pegues         | DHA - Housing Solutions for North Texas   | Dallas             | TX | 972-352-9894 | mpegues@polsinelli.com          |
| Mike Pintabone      | WithumSmith+Brown, PC                     | East Brunswick     | NJ |              | mpintabone@withum.com           |

|                    |                                        |                 |    |              |                                  |
|--------------------|----------------------------------------|-----------------|----|--------------|----------------------------------|
| Mike Anderson      | Casey Menden Faust & Nelson PA         | Edina           | MN | 952-946-7900 | mikeanderson@caseymenden.com     |
| Mike Zorawski      | A Gary Aaronson CPA PLLC               | New York        | NY |              | mike@agaaronsoncpa.com           |
| Mike Edwards       | Meadows Urquhart Acree & Cook LLP      | Henrico         | VA | 804-249-5786 | medwards@muacllp.com             |
| Mindy Heck         | DMLO CPAs                              | Louisville      | KY | 502-326-2310 | mheck@dmlo.com                   |
| Mindy Elniski      | LVBW LLP                               | Amherst         | NY | 716-204-9000 | melniski@lvbwcpa.com             |
| Minh Hoang         | Spiegel Accountancy Corp.              | Pleasant Hill   | CA | 925-977-4000 | minh@spiegelcorp.com             |
| Miranda Coleman    | Windham Brannon, P.C.                  | Atlanta         | GA | 678-485-4908 | mcoleman@windhambrannon.com      |
| Miranda Song       | Turner Stone & Company                 | Dallas          | TX | 972-239-1660 | mirandas@turnerstone.com         |
| Miranda Zimmerman  | Matthews Cutrer and Lindsay            | Ridgeland       | MS |              | miranda.zimmerman@mcl.cpa        |
| Miranda Gassmann   | Meadows Urquhart Acree & Cook LLP      | Henrico         | VA | 804-249-5786 | mgassman@muacllp.com             |
| Miri Rosen         | YH Roth CPA                            | Chestnut Ridge  | NY | 845-517-5111 | mrosen@yhroth.com                |
| Miriam Rosenwasser | Fasten Halberstam LLP                  | New York        | NY | 212-751-8337 | mrosenwasser@fhllp.com           |
| Miriam Must        | Baker Meinz & Associates, Ltd.         | Minneapolis     | MN | 952-679-8271 | miriam@bakermeinz.com            |
| Missy Dennis       | FJ & Associates                        | Kaysville       | UT | 801-927-1337 | missy@cpaone.net                 |
| Mitchell Koshers   | Koshers and Company LLC                | Merrick         | NY | 516-481-1515 | mitch@koshersco.com              |
| Moarij Khan        | MK Group CPAs & Consultants LLC        | Oakbrook        | IL | 312-786-5856 | moarij.khan@mkgroupcpas.com      |
| Mohammad Anwer     | MK Group CPAs & Consultants LLC        | Oakbrook        | IL | 312-786-5857 | mohammad.anwer@mkgroupcpas.com   |
| Molly Griswold     | Dauby O'Connor & Zaleski LLC           | Carmel          | IN | 3178485700   | mgriswold@dozllc.com             |
| Molly Knobbe       | MHCS P.C.                              | West Des Moines | IA | 515-288-3279 | mknobbe@mhscsca.com              |
| Molly Burns        | Leone, McDonnell & Roberts, PA         | Dover           | NH | 603-749-2700 | mburns@lmrpa.com                 |
| Molly Schaffer     | Abdo LLP                               | Edina           | MN | 952-835-9090 | molly.schaffer@abdosolutions.com |
| Molly Ouyang       | Meadows Urquhart Acree & Cook LLP      | Henrico         | VA |              | mouyang@muacllp.com              |
| Mona Willis        | SVA Certified Public Accountants, S.C. | Madison         | WI | 608-831-8181 | willism@sva.com                  |

|                    |                                        |                |    |              |                               |
|--------------------|----------------------------------------|----------------|----|--------------|-------------------------------|
| Monica Iglesias    | Carter and Company CPA LLC             | Destin         | FL | 9545587050   | monica@cartercpa.net          |
| Monica Terry       | Maner Costerisan PC                    | Lansing        | MI |              | mterry@manercpa.com           |
| Moon Tran          | Phineas Consulting, LLC                | Alexandria     | VA | 202-449-7689 | Mtran@phineasllc.com          |
| Mordechai Lebovits | Saul N Friedman & Company              | Brooklyn       | NY | 718-232-1111 | mlebovits@snfco.com           |
| Morgan Crowley     | Wipfli                                 | Milwaukee      | WI | 4049858900   | morgan.crowley@wipfli.com     |
| Morgan Studer      | Apple Growth Partners                  | Akron          | OH |              | mstuder@applegrowth.com       |
| Morris Zlotowitz   | Holthouse Carlin & Van Trigt LLP       | Los Angeles    | CA | 310-566-1933 | morris.zlotowitz@hcvr.com     |
| Moshe Schupper     | Roth & Co                              | Brooklyn       | NY | 718-975-5376 | mschupper@rothcocpa.com       |
| Moshe Striks       | Fasten Halberstam LLP                  | New York       | NY | 212-751-8337 | mstriks@fhllp.com             |
| Moshe Horowitz     | Saul N Friedman & Company              | Brooklyn       | NY | 7182321111   | mhorowitz@snfco.com           |
| Myles Levy         | Otrando, Porcaro & Associates          | Warwick        | RI | 401-739-9250 | mlevy@opacpa.com              |
| Mylinh Le          | Loveridge Hunt & Co, PLLC              | Bellevue       | WA |              | mle@loveridgehuntcpa.com      |
| Myron Fisher       | Baldwin CPAs                           | Richmond       | KY | 859-626-4949 | myron.fisher@baldwincpas.com  |
| Nabila Shabnam     | Citrin Cooperman                       | New York       | NY | 212-331-7683 | nshabnam@berdonllp.com        |
| Nadia Demiscan     | Spoor Bunch Franz                      | St. Petersburg | FL | 727-888-9200 | ndemiscan@sbfcpa.com          |
| Nancy White        | Knoxville's Community Development Corp | Knoxville      | TN | 865-403-1100 | nwhite@kcddc.org              |
| Nancy Mack         | Pittsford Samuels, PLLC                | Houston        | TX | 713-977-6888 | nmack@pittsfordsamuels.com    |
| Nancy Morton       | Dauby O'Connor & Zaleski LLC           | Carmel         | IN | 317-819-6115 | nmorton@dozllc.com            |
| Nancy Mattson      | WESTBERG EISCHENS                      | Willmar        | MN | 320-235-3727 | nmattson@wecpas.net           |
| Nancy Bergeron     | Ouellette & Associates, P A            | Lewiston       | ME | 207-786-0328 | nbergeron@oacpas.net          |
| Natalie Kauffman   | Apple Growth Partners                  | Akron          | OH | 216-285-2956 | nkauffman@applegrowth.com     |
| Natalie Lenderman  | Bellows Associates PA                  | Coral Springs  | FL |              | natalie@bellowscca.com        |
| Nate Miller        | Blackman & Associates                  | Omaha          | NE | 402-330-1040 | nmiller@blackmanandassoc.com  |
| Nate Vandermark    | KKAJ, LLP                              | Valencia       | CA |              | nvandermark@kkajcpa.com       |
| Nate Zoschke       | Keller & Owens, LLC                    | Overland Park  | KS |              | nzoschke@kellerowens.com      |
| Nate Presnell      | Whisman Giordano & Associates, LLC     | Newark         | DE | 302-266-0202 | npresnell@whismangiordano.com |

|                    |                                        |                 |    |                       |                                |
|--------------------|----------------------------------------|-----------------|----|-----------------------|--------------------------------|
| Nate Meinz         | Baker Meinz & Associates, Ltd.         | Minneapolis     | MN | 952-542-8010          | nate@bakermeinz.com            |
| Nathan Law         | Spiegel Accountancy Corp.              | Pleasant Hill   | CA | 925-977-4000          | nathan@spiegelcorp.com         |
| Nathan Kreutzer    | Cohen & Company Ltd                    | Cleveland       | OH | 216-579-1040          | nkreutzer@cohencpa.com         |
| Nathan Plack       | MCM CPAs and Advisors                  | Indianapolis    | IN | 812-670-3402          | nathan.plack@mcmcpa.com        |
| Nathan Hilty       | MCM CPAs and Advisors                  | Indianapolis    | IN |                       | nathan.hilty@mcmcpa.com        |
| Nathan McMullin    | Baker Tilly US, LLP - Minneapolis      | Stillwater      | MN | 612-327-6566          | nathan.mcmullin@bakertilly.com |
| Nathan Pannucci    | Teal Becker & Chiaramonte CPAs         | Albany          | NY | 518-456-6663          | npannucci@tbccpa.com           |
| Nathan Ervin       | Tarwater & Company                     | Knoxville       | TN | 865-584-0294          | nathanervin@tarwaterco.com     |
| Nathan Marzka      | McGill, Power, Bell & Associates, LLP  | Erie            | PA | 814-453-6594          | nmarzka@mpbcpa.com             |
| Nathan Krikke      | HW&Co.                                 | Woodmere        | OH |                       | nathan.krikke@hwco.cpa         |
| Nathan Khaw        | Isler Northwest LLC                    | Portland        | OR |                       | nkhaw@islernw.com              |
| Nathan Schwanke    | MHCS P.C.                              | West Des Moines | IA | 515-288-3279          | nschwanke@mhscsca.com          |
| Nathan Lawton      | SVA Certified Public Accountants, S.C. | Madison         | WI |                       | lawtonn@sva.com                |
| Nathaniel Elefant  | Gorfine Schiller & Gardyn, PA          | Owings Mills    | MD | 410-356-5900          | nelefant@gsg-cpa.com           |
| Nathaniel Jordan   | Bernard Robinson & Company, L.L.P.     | Greensboro      | NC |                       | nathaniel.jordan@brccpa.com    |
| Nathaniel Montano  | Hansen Hunter & Company PC             | Portland        | OR | 503-244-2134          | nmontano@hhc-cpa.com           |
| Nathaniel Wahner   | Brinker Simpson & Co LLC               | Media           | PA |                       | nwahner@brinkersimpson.com     |
| Nattaya Tepprasart | Meadows Urquhart Acree & Cook LLP      | Henrico         | VA |                       | ntepprasart@muacllp.com        |
| Nazanin Moghaddasi | Spiteri, Narasky & Daley, LLP          | Lafayette       | CA | 925-376-2195 ext. 504 | NMoghaddasi@sndcpa.com         |
| Neil Burns         | Burns, Draeger & Humphries, LLC        | Florham Park    | NJ | 973-377-0211          | nburns@bdhcpas.net             |
| Neil Arnold        | MRI Software                           | Solon           | OH | 501-372-5324          | neil.arnold@mrisoftware.com    |
| Neil Tramer        | Tramer & Bolbach, Inc                  | Beachwood       | OH | 2167658110            | ntramer@tramerbolbach.com      |
| Neil Savage        | Dauby O'Connor & Zaleski LLC           | Carmel          | IN | 317-819-6115          | nsavage@dozllc.com             |
| Nelson Fleet       | Fleet Firm                             | Cordova         | TN | 901-336-4602          | nfleet@fleetfirm.com           |

|                     |                                                  |                |    |                |                             |
|---------------------|--------------------------------------------------|----------------|----|----------------|-----------------------------|
| Nevin Nussbaum      | Cohen & Company Ltd                              | Cleveland      | OH | 216-579-1040   | nnussbaum@cohencpa.com      |
| Nia Buntin          | Smith Marion & Company                           | Franklin       | TN |                | nbuntin@smco.cpa            |
| Nicholas Hoehn      | Novogradac & Company LLP                         | Austin         | TX | 512-349-3232   | nicholas.hoehn@novoco.com   |
| Nicholas Grueninger | Grandizio, Wilkins, Little & Matthews, LLP       | Sparks         | MD |                | ngrueninger@gwlmcpa.com     |
| Nicholas Vinolus    | Holthouse Carlin & Van Trigt LLP                 | Los Angeles    | CA | 310-566-1933   | nicholas.vinolus@hcvr.com   |
| Nicholas Dumont     | G. T. Reilly & Company                           | Milton         | MA |                | njd@gtreilly.com            |
| Nicholas Westerhof  | FGMK, LLC                                        | Bannockburn    | IL | 1.847.964.5316 | NWesterhof@fgmk.com         |
| Nicholas Beauchamp  | EFPR Group, LLP                                  | Williamsville  | NY | 716-634-0700   | nbeauchamp@efprgroup.com    |
| Nicholas Bartel     | SVA Certified Public Accountants, S.C.           | Madison        | WI | 608-831-8181   | barteln@sva.com             |
| Nicholas Fairfield  | SVA Certified Public Accountants, S.C.           | Madison        | WI | 608-831-8181   | fairfieldn@sva.com          |
| Nicholas Kossaras   | Maner Costerisan PC                              | Lansing        | MI | 517-323-7500   | nkossaras@manercpa.com      |
| Nick Agresta        | Agresta Storms & O'Leary, PC                     | Indianapolis   | IN | 317-780-9850   | nagresta@asocpa.com         |
| Nick Warnick        | Haynie & Company                                 | Littleton      | CO | 303-734-4800   | nickw@hayniecpas.com        |
| Nick Dobbertin      | Bonadio & Co., LLP                               | Pittsford      | NY | 585-249-2762   | ndobbertin@bonadio.com      |
| Nick Barnard        | Dauby O'Connor & Zaleski LLC                     | Carmel         | IN | 317-819-6115   | nbarnard@dozllc.com         |
| Nick Evin           | Widmer Roel PC                                   | Fargo          | ND | 701-237-6022   | nevin@wr.cpa                |
| Nick Tener          | Bowman & Company, LLP                            | STOCKTON       | CA | 209-473-1040   | NTener@cpabowman.com        |
| Nick Ansley         | Wipfli                                           | Milwaukee      | WI | 414-431-9324   | nansley@wipfli.com          |
| Nick Davey          | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne      | FL | 321-757-2020   | davey@bermanhopkins.com     |
| Nick Lee            | The CJ Group                                     | Frisco         | TX | 972-202-8000   | nick.lee@thecjgroup.com     |
| Nick Butterfly      | Thomas, Judy & tucker, P.A.                      | Raleigh        | NC |                | nick.butterfly@tjtpa.com    |
| Nick Goode          | YHB CPAs                                         | Winchester     | VA | 540-662-3417   | nick.goode@yhbcpa.com       |
| Nick Noceti         | Lenning & Co., Inc                               | Seal Beach     | CA | 562-594-9729   | nnoceti@lenning.com         |
| Nick Carroll        | SC&H Group                                       | Sparks Glencoe | MD | 703-852-5604   | ncarroll@schgroup.com       |
| Nicki Donlon        | Baker Tilly US, LLP - Minneapolis                | Stillwater     | MN | 612-876-4673   | nicki.donlon@bakertilly.com |

|                     |                                         |                 |    |              |                              |
|---------------------|-----------------------------------------|-----------------|----|--------------|------------------------------|
| Nicole Loux         | MHCS P.C.                               | West Des Moines | IA | 515-288-3279 | nloux@mhscpa.com             |
| Nicole Skuse        | Plante & Moran PLLP                     | Auburn Hills    | MI | 248-375-7247 | nicole.skuse@plantemoran.com |
| Nicole Bilden       | Eide Bailly LLP                         | Fargo           | ND |              | nbilden@eidebailly.com       |
| Nicole Schubert     | Bowman & Company, LLP                   | STOCKTON        | CA | 2094731040   | nschubert@cpabowman.com      |
| Nicole Damaschi     | PKF O'Connor Davies LLP                 | Bethesda        | MD | 781-937-5123 | ndamaschi@pkfod.com          |
| Nicole Cody         | Spoor Bunch Franz                       | St. Petersburg  | FL | 727-888-9200 | ncody@sbfcpa.com             |
| Nicole Reynolds     | LaPorte CPAs & Busines Advisors         | Covington       | LA | 985-892-5850 | nreynolds@laporte.com        |
| Nicole Phillips     | Comer Nowling & Associates, PC          | Indianapolis    | IN | 317-841-3393 | naasen@comernowling.com      |
| Nicole Zander       | SVA Certified Public Accountants, S.C.  | Madison         | WI | 608-831-8181 | zandern@sva.com              |
| Nicole Stewart      | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin          | NJ | 732-855-9600 | nicoles@acsaccounting.com    |
| Nicole Gamroth      | SVA Certified Public Accountants, S.C.  | Madison         | WI |              | gamrothn@sva.com             |
| Nicole Lichte       | SVA Certified Public Accountants, S.C.  | Madison         | WI | 608-831-8181 | lichten@sva.com              |
| Nicole Torline      | Haynie & Company                        | Littleton       | CO | 303-734-4800 | nicolet@hayniecpas.com       |
| Nicolette Maggiotto | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin          | NJ | 732-855-9600 | nicolettem@acsaccounting.com |
| Niket Jhaveri       | Gorfine Schiller & Gardyn, PA           | Owings Mills    | MD |              | njhaveri@gsg-cpa.com         |
| Nikkie Holtwick     | Emerick & Company, P.C.                 | Kansas City     | MO | 816-753-1040 | nikkie@emerickcpa.com        |
| Niko Yanouzas       | Whittlesey PC                           | Hartford        | CT | 860-522-3111 | nyanouzas@wadvising.com      |
| Niko Torres         | SCHWARTZ GIANNINI LANTSBERGER & ADAMSON | Stockton        | CA | 209-474-1084 | niko@sfgac.com               |
| Niko Reckner        | Whisman Giordano & Associates, LLC      | Newark          | DE |              | nreckner@whismangiordano.com |
| Nina Sorelle        | Bowman & Company, LLP                   | Voorhees        | NJ | 856-435-6200 | nsorelle@bowman.cpa          |
| Nina Fagnoli        | Bonadio & Co., LLP                      | Pittsford       | NY | 585-249-2804 | nfagnoli@bonadio.com         |
| Nina Chmura         | WithumSmith+Brown, PC                   | East Brunswick  | NJ |              | nchmura@withum.com           |
| Noah Cutting        | Hansen Hunter & Company PC              | Portland        | OR | 503-244-2134 | ncutting@hhc-cpa.com         |

|                    |                                                  |              |    |              |                                     |
|--------------------|--------------------------------------------------|--------------|----|--------------|-------------------------------------|
| Noah Brasseur      | Isler Northwest LLC                              | Portland     | OR | 503-244-2134 | nbrasseur@islernw.com               |
| Noelle Obaid       | Flaherty Salmin CPAs                             | Rochester    | NY | 585-279-0120 | nobaid@fs-cpa.com                   |
| Noelle Patterson   | Bowman & Company, LLP                            | STOCKTON     | CA | 2094731040   | npatterson@cpabowman.com            |
| Nour Al Jawayed    | Pease Bell CPAs, LLC                             | Cleveland    | OH | 216-348-9600 | naljawayed@peasebell.com            |
| Olga Shpaner       | Apple Growth Partners                            | Akron        | OH | 4406553702   | oshpaner@applegrowth.com            |
| Olivia DeHerrera   | Housing Catalyst                                 | Fort Collins | CO |              | odeherrera@housingcatalyst.com      |
| Paige Winkelman    | Abdo LLP                                         | Edina        | MN | 952-835-9090 | paige.winkelman@abdodosolutions.com |
| Paige Williams     | HoganTaylor, LLP                                 | Little Rock  | AR |              | pwilliams@hogantaylor.com           |
| Paige Wilson       | Bernard Robinson & Company, L.L.P.               | Greensboro   | NC | 336-294-4494 | paige.wilson@brccpa.com             |
| Pam Williams       | Langdon & Company LLP                            | Garner       | NC | 919-662-1001 | pwilliams@langdoncpa.com            |
| Pam Hart           | Swalm & Associates PC                            | Richardson   | TX | 972-516-8800 | pam@swalmcpa.com                    |
| Pamela Simpson     | Pamela J Simpson CPA                             | Decatur      | IL | 2178721908   | PJSCPA31A@aol.com                   |
| Pamela Walinski    | Grandizio, Wilkins, Little & Matthews, LLP       | Sparks       | MD | 4435414318   | pwalinski@gwlmcpa.com               |
| Pamela Douglass    | McCormack Guyette & Assoc PC                     | Rutland      | VT | 802-775-3221 | mgapam@sover.net                    |
| Paolina Arslan     | RSM US LLP                                       | Boston       | MA | 617-241-1209 | Paolina.Arslan@rsmus.com            |
| Parker Gould       | FJ & Associates                                  | Kaysville    | UT | 801-927-1337 | parker@cpaone.net                   |
| Parker Howard      | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne    | FL |              | howard@bermanhopkins.com            |
| Parker Madden      | Ouellette & Associates, P A                      | Lewiston     | ME | 207-786-0328 | pmadden@oacpas.net                  |
| Pat O'beirne       | PKF O'Connor Davies LLP                          | Bethesda     | MD |              | pobeirne@pkfod.com                  |
| Pat Miller         | RubinBrown                                       | Saint Louis  | MO | 314-290-3300 | pat.miller@rubinbrown.com           |
| Patricia Piteo     | Cohen & Company Ltd                              | Cleveland    | OH | 216-579-1040 | ppiteo@cohencpa.com                 |
| Patricia Glidewell | Bernard Robinson & Company, L.L.P.               | Greensboro   | NC |              | pglidewell@brccpa.com               |
| Patrick Fuelling   | Doeren Mayhew                                    | Troy         | MI | 248-244-3104 | fuelling@doeren.com                 |
| Patrick Blair      | Rowland & Carter CPAs, PLLC                      | Memphis      | TN | 901-432-3000 | phb@rowlandandcarter.com            |

|                   |                                         |                  |    |                  |                              |
|-------------------|-----------------------------------------|------------------|----|------------------|------------------------------|
| Patrick McEwen    | Spiegel Accountancy Corp.               | Pleasant Hill    | CA | 925-977-4000     | patrick@spiegelcorp.com      |
| Patrick Trotta    | SC&H Group                              | Sparks Glencoe   | MD |                  | ptrotta@schgroup.com         |
| Patrick Terry     | Windham Brannon, P.C.                   | Atlanta          | GA | 678-485-4908     | pterry@windhambrannon.com    |
| Patrick Dodski    | Flaherty Salmin CPAs                    | Rochester        | NY | 585              | pdodski@fs-cpa.com           |
| Patrick Dziubla   | Hansen Hunter & Company PC              | Portland         | OR | 503-244-2134     | pdziubla@hhc-cpa.com         |
| Patrick Wojcinski | UHY LLP                                 | Farmington Hills | MI | 734-882-4620     | pwojcinski@uhy-us.com        |
| Patrick McDonough | Raphael and Raphael LLP                 | Boston           | MA |                  | patrickm@rrllp.com           |
| Patrick Cappetti  | Abbate Demarinis, LLP                   | Wantagh          | NY | 516-745-6600     | pcappetti@adllp.us           |
| Patrick Rippy     | Grigg Bratton & Brash                   | BOISE            | ID | 208-375-6490     | patrick@gbbaccounting.com    |
| Patty Tolman      | MarksNelson LLC                         | Overland Park    | KS | 816-743-7700     | ptolman@mnadvisors.com       |
| Patty Sheridan    | Doeren Mayhew                           | Troy             | MI | 248-244-3104     | Sheridan@doeren.com          |
| Patty Reyes       | Bellows Associates PA                   | Coral Springs    | FL | 954-838-7000     | patty@bellowscpa.com         |
| Patty Hamilton    | Marcum LLP                              | Tampa            | FL | 813-397-4800     | patty.hamilton@marcumllp.com |
| Paul Chancey      | Cherry Bekaert LLP                      | Atlanta          | GA | 404-733-3218     | pchancey@cbh.com             |
| Paul Wieland      | Wieland Wallace Inc.                    | Batavia          | IL | 630-406-4490     | paul@wielandcpas.net         |
| Paul Wobser       | The CJ Group                            | Frisco           | TX | 972-202-8000     | paul.wobser@thecjgroup.com   |
| Paul Padrutt      | Stinnett Padrutt Aranyosi Co            | Akron            | OH | 330-899-1571     | paul.padrutt@spa-cpas.com    |
| Paul Worthington  | RSM US LLP                              | Boston           | MA | 617-241-1527     | paul.worthington@rsmus.com   |
| Paul Chiarelli    | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin           | NJ | 732-855-9600     | paulc@acsaccounting.com      |
| Paul Riva         | Gordon Advisors, PC                     | Troy             | MI | 248-952-0200     | paul.riva@gordoncpa.com      |
| Paul Reyes        | Bederson LLP                            | Fairfield        | NJ | 973-736-530-9169 | preyes@bederson.com          |
| Paul Collings     | Addison Accounting Services, PLLC       | Tucson           | AZ | 520-327-5025     | paul@collingscpa.com         |
| Paul Doering      | SVA Certified Public Accountants, S.C.  | Madison          | WI |                  | doeringp@sva.com             |
| Paul Fultz        | Rowland & Carter CPAs, PLLC             | Memphis          | TN | 901-432-3000     | pdf@rowlandandcarter.com     |
| Paula Graf        | Miller Mayer Sullivan & Stevens, LLP    | Lexington        | KY | 859-223-3095     | pgraf@mmssllp.com            |



|                    |                                            |              |    |              |                             |
|--------------------|--------------------------------------------|--------------|----|--------------|-----------------------------|
| Paula Pierce       | Teal Becker & Chiamonte CPAs               | Albany       | NY | 518-456-6663 | ppierce@tbccpa.com          |
| Paula M Meidl      | Casey Menden Faust & Nelson PA             | Edina        | MN | 952-946-7900 | paula@caseymenden.com       |
| Payton Goodwin     | RF Company CPAs, PS                        | Lakewood     | WA |              | pgoodwin@rf-co.com          |
| Peder Vandermark   | KKAJ, LLP                                  | Valencia     | CA |              | pvandermark@kkajcpa.com     |
| Pedro de Armas     | Verdeja, De Armas, Trujillo, Alvarez, LLP  | Coral Gables | FL | 305-446-3177 | pdearmas@vdtacpa.com        |
| Peggy Cheung       | Briglio Cheung Accountancy Corp            | Alhambra     | CA | 626-289-7600 | pegpcheung@gmail.com        |
| Peggy Smith        | CBIZ/Mesarvey Russell & Co CPAs            | Dublin       | OH | 614-793-4501 | pesmith@cbiz.com            |
| Peiyun Li          | Grandizio, Wilkins, Little & Matthews, LLP | Sparks       | MD |              | pli@gwlmcpa.com             |
| Perry McBride      | Doeren Mayhew                              | Troy         | MI | 248-244-3104 | McBride@doeren.com          |
| Perry Krieger      | Martin Friedman & Company                  | Brooklyn     | NY | 718-338-6900 | pkrieger@mfandco.com        |
| Perry Chen         | Raphael and Raphael LLP                    | Boston       | MA |              | perry@rrllp.com             |
| Pete Smith         | YHB CPAs                                   | Winchester   | VA | 540-662-3417 | peter.smith@yhbcpa.com      |
| Peter Pfister      | The Curchin Group, LLC                     | Red Bank     | NJ | 732-747-0500 | ppfister@curchin.com        |
| Peter Bell         | Peter B Bell, CPA, LLC                     | Washington   | DC | 202-276-2483 | pbell@peterbellcpa.com      |
| Peter Bolbach      | Tramer & Bolbach, Inc                      | Beachwood    | OH | 216.765.8110 | pbolbach@tramerbolbach.com  |
| Peter Stanovich    | Packer Thomas                              | Canfield     | OH | 330-533-9777 | pstanovich@packerthomas.com |
| Peter Verdieck     | Lefor & Rapp, LLC                          | Salem        | OR | 503-364-5851 | peter@leforcpa.com          |
| Peter Tiano        | EisnerAmper LLP                            | Philadelphia | PA | 2158161214   | peter.tiano@eisneramper.com |
| Peyton Campbell    | Huselton, Morgan & Maultsby, P C           | Dallas       | TX |              | pcampbell@hmpc.com          |
| Phil Gist          | Donovan CPAs                               | Indianapolis | IN | 317-991-1906 | pgist@cpadonovan.com        |
| Philip Lantsberger | SCHWARTZ GIANNINI LANTSBERGER & ADAMSON    | Stockton     | CA | 2094741084   | phil@sfgac.com              |
| Philip Agresta     | Agresta Storms & O'Leary, PC               | Indianapolis | IN | 317-780-9850 | pagresta@asocpa.com         |
| Philip Mashyna     | McGill, Power, Bell & Associates, LLP      | Erie         | PA | 814-453-6594 | PMashyna@mpbcpa.com         |

|                    |                                        |                |    |              |                                 |
|--------------------|----------------------------------------|----------------|----|--------------|---------------------------------|
| Philip Bertrand    | Gray Blodgett & Company PLLC           | Norman         | OK | 9184979305   | philipb@cpagray.com             |
| Philippe Lindsay   | Rector, Reeder & Lofton, PC            | Loganville     | GA | 770-879-8411 | plindsay@cpa-rrl.com            |
| Philippe Lindsay   | Rubino & Company                       | Bethesda       | MD |              | plindsay@rubino.com             |
| Phillip Jarrell    | Phillip C Jarrell, LLC                 | Hazlehurst     | GA | 912-307-4555 | pjarrell@pcjllc.net             |
| Phillip Reyes      | CWDL CPAs                              | San Diego      | CA |              | preyes@cwdl.com                 |
| Phoenix Kaufmann   | MarksNelson LLC                        | Overland Park  | KS | 816-743-7700 | pkaufmann@mnadvisors.com        |
| Phong Tran         | Novogradac & Company LLP               | Austin         | TX | 512-349-3232 | phong.tran@novoco.com           |
| Phong (Ken) Nguyen | MN Blum LLC                            | Rockville      | MD | 301-337-3314 | ken@mnblum.com                  |
| PJ Cory            | Grigg Bratton & Brash                  | BOISE          | ID | 208-375-6490 | pj@gbbaccounting.com            |
| Prashant Bhatt     | CBIZ Mayer Hoffman McCann              | Indianapolis   | IN |              | prashant.bhatt@cbiz.com         |
| Preeti Baliga      | Citrin Cooperman                       | New York       | NY | 212 331 7562 | pbaliga@berdonllp.com           |
| Quay Bratton       | Farmer Fuqua & Huff PC                 | Richardson     | TX | 214-473-8000 | qb@ffhpc.com                    |
| Quinn Mahoney      | DeJoy & Co. CPAs, LLP                  | Rochester      | NY |              | quinn.mahoney@teamdejoy.com     |
| R. Cheston Woolard | Woolard Krajnik Masciangelo LLP        | Exton          | PA | 610-363-5200 | cwoolard@wkco.com               |
| Rachael Carlson    | Little & Associates                    | Monroe         | LA |              | larac@littleandassoc.net        |
| Rachel Mudd        | Comer Nowling & Associates, PC         | Indianapolis   | IN |              | rmudd@comernowling.com          |
| Rachel Chisholm    | Knoxville's Community Development Corp | Knoxville      | TN |              | rchisholm@kcdc.org              |
| Rachel Ashcroft    | Freed Maxick CPAs, PC                  | Buffalo        | NY |              | rachel.ashcroft@freedmaxick.com |
| Rachel Leithman    | Aprio, LLP                             | Atlanta        | GA | 404-892-9651 | Rachel.Leithman@aprio.com       |
| Rachel Smathers    | HW&Co.                                 | Woodmere       | OH | 216-831-1200 | rachel.smathers@hwco.cpa        |
| Rachel Mosier      | YHB CPAs                               | Winchester     | VA | 540-662-3417 | rachel.mosier@yhbcpa.com        |
| Rachel Caplan      | Snyder Cohn PC                         | North Bethesda | MD |              | caplanr@snydercohn.com          |
| Rachel Bowman      | Emerick & Company, P.C.                | Kansas City    | MO | 816-753-1040 | rachel@emerickcpa.com           |
| Rachel Jacobs      | Addison Accounting Services, PLLC      | Tucson         | AZ | 520-327-5025 | rjacobs@cwa-cpa.com             |

|                      |                                              |                |    |              |                                    |
|----------------------|----------------------------------------------|----------------|----|--------------|------------------------------------|
| Rachel Raynor        | Bernard Robinson & Company, L.L.P.           | Greensboro     | NC | 336-294-4494 | rachel.raynor@brccpa.com           |
| Rachel Johnson       | Malcolm Johnson & Company, PA                | DeBary         | FL | 386-717-6511 | rjohnson@malcolmjohnsoncompany.com |
| Rae Anne Howard      | Gregory T. Redman, CPA                       | Tarboro        | NC | 252-641-1999 | raeanne@redman-cpa.com             |
| Rajan Patel          | Freed Maxick CPAs, PC                        | Buffalo        | NY | 7163322724   | Rajan.Patel@freedmaxick.com        |
| Ralph Johnson        | Ralph C. Johnson & Company                   | Kansas City    | MO | 816-472-8900 | ralphcjohnson@ralphcjohnsonco.com  |
| Raminta Sullivan     | MN Blum LLC                                  | Rockville      | MD | 301-337-3300 | raminta@mnblum.com                 |
| Randal Niewedde      | Niewedde & Wiens CPAs                        | York           | NE | 402-362-4410 | randal@nwcpcas.net                 |
| Randall Cooper       | The Brittingham Group                        | West Columbia  | SC | 8037393090   | rcooper@tbgcpcas.com               |
| Randall Brown        | Knoxville's Community Development Corp       | Knoxville      | TN |              | rbrown@kcdc.org                    |
| Randell Wiggins      | The Housing Authority of the City of Augusta | Augusta        | GA | 7063123115   | rwiggins@augustapha.org            |
| Randi Chambers       | HoganTaylor, LLP                             | Little Rock    | AR | 501-227-5800 | rchambers@hogantaylor.com          |
| Randy Boles          | The Boles, PC                                | Tempe          | AZ | 480-838-3277 | randy@bolesgroup.com               |
| Randy Boyett         | Ahart Boyett LLC                             | Peachtree City | GA | 404-382-0421 | Randy@AhartBoyett.com              |
| Randy Brown          | Brown & Associates PC - Marietta             | Canton         | GA | 6786182214   | rb@browncpa.net                    |
| Randy Kuvin          | Flagel Huber Flagel                          | Dayton         | OH | 937-299-3400 | rkuvin@fhf-cpa.com                 |
| Randy Misch          | Apple Growth Partners                        | Akron          | OH | 330-867-7350 | rmisch@applegrowth.com             |
| Rashid Khan          | Bowman & Company, LLP                        | STOCKTON       | CA | 209-473-1040 | RKhan@cpabowman.com                |
| Ravi Melwani         | PKF O'Connor Davies LLP                      | Bethesda       | MD | 3016523464   | rmelwani@pkfod.com                 |
| Ray Brune            | Marcum LLP                                   | Chesterfield   | MO | 314-626-7420 | ray.brune@marcumllp.com            |
| Ray Shorman          | Urlaub & Co., PLLC                           | Ada            | OK | 580-332-4802 | ray@urlaubaccounting.com           |
| Raymond Evans        | Little & Associates                          | Monroe         | LA | 318-361-9600 | darelle@littleandassoc.net         |
| Raymond Anstiss, Jr. | Anstiss & Co., P.C.                          | Chelmsford     | MA | 978-452-2500 | ranstiss@anstisscpa.com            |
| Raymond Mahoney      | G. T. Reilly & Company                       | Milton         | MA |              | rdm@gtreilly.com                   |
| Raymond Santiago     | Grandizio, Wilkins, Little & Matthews, LLP   | Sparks         | MD | 410-494-0885 | rsantiago@gwlmcpa.com              |

|                   |                                        |                  |    |                              |                                 |
|-------------------|----------------------------------------|------------------|----|------------------------------|---------------------------------|
| Reagan Donahue    | Katz, Sapper & Miller                  | Indianapolis     | IN |                              | rdonahue@ksmcpa.com             |
| Rebecca Gesserman | Bernath & Rosenberg, PC                | New York         | NY | 212-221-1140, ext 16         | rivkah@bernathandrosenberg.com  |
| Rebecca Baker     | KPM CPA's PC                           | Springfield      | MO |                              | rbaker@kpmcpa.com               |
| Rebecca Gear      | HoganTaylor, LLP                       | Little Rock      | AR | 501-227-5800                 | RGear@hogantaylor.com           |
| Rebecca Slocum    | Ciuni & Panichi Inc                    | Cleveland        | OH | 216-765-6902                 | rslocum@cp-advisors.com         |
| Rebecca Connolly  | Burkhart, Pizzanelli, P.C.             | West Springfield | MA |                              | rconnolly@bppc.com              |
| Rebecca Meyer     | Bernard Robinson & Company, L.L.P.     | Greensboro       | NC | 336-294-4494                 | rebecca.meyer@brccpa.com        |
| Rebecca Muehl     | SVA Certified Public Accountants, S.C. | Madison          | WI |                              | muehlr@sva.com                  |
| Rebecca Myers     | SC&H Group                             | Sparks Glencoe   | MD |                              | rmyers@schgroup.com             |
| Rebecca Bush      | Gorfine Schiller & Gardyn, PA          | Owings Mills     | MD | 410-356-5900                 | rbush@gsg-cpa.com               |
| Rebecca Medina    | Haynie & Company                       | Littleton        | CO | 303-734-4800                 | rebeccam@hayniecpas.com         |
| Rebekah Payne     | MCM CPAs and Advisors                  | Indianapolis     | IN | 502-882-4358                 | Rebekah.Payne@mcmcpa.com        |
| Reggie MacMaster  | Eide Bailly LLP                        | Fargo            | ND | 701-239-8627                 | rmacmaster@eidebailly.com       |
| Regina Landry     | Miller Mayer Sullivan & Stevens, LLP   | Lexington        | KY | 859-223-3095                 | rlandry@mmsslpl.com             |
| Reina O'Donnell   | Reina O'Donnell                        | Cleveland        | OH | 000-000-0000                 | odonnell@email.com              |
| Remi Winokur      | Mazars USA LLP                         | Fort Washington  | PA | 215-259-1000                 | Remi.Winokur@mazarsusa.com      |
| Renato Zeppi      | Anstiss & Co., P.C.                    | Chelmsford       | MA | 978-452-2500                 | rzeppi@anstisscpa.com           |
| Rene Meaux        | LeBlanc and Associates, LLC            | Metairie         | LA | 504-837-0770                 | rmeaux@leblanccpas.com          |
| Renee Ordeneaux   | Armanino, LLP                          | Los Angeles      | CA | 3107455700                   | Renee.Ordeneaux@armaninollp.com |
| Renee Hoebbel     | Miller Cooper & Co., Ltd.              | Deerfield        | IL | 847-205-5000                 | rhoebbel@millercooper.com       |
| Renee Chen        | Wilson & Associates, CPAs              | San Diego        | CA | 619-296-1652                 | renee@wilsoncpa.net             |
| Rhen Bass         | Corpus Christi Housing Authority       | Corpus Christi   | TX | 805-341-3811 or 361-991-2517 | rhen.bass@hacc.org              |
| Rhonda Ray        | Gray Blodgett & Company PLLC           | Norman           | OK | 6033699338                   | rhondar@cpagray.com             |
| Rich Larsen       | Novogradac & Company LLP               | Toms River       | NJ | 732-503-4257                 | rich.larsen@novoco.com          |

|                       |                                         |                |    |              |                             |
|-----------------------|-----------------------------------------|----------------|----|--------------|-----------------------------|
| Rich Bili             | Keller & Owens, LLC                     | Overland Park  | KS | 913-338-3500 | rbili@kellerowens.com       |
| Rich Helle            | Raphael and Raphael LLP                 | Boston         | MA | 617-357-0100 | richh@rrllp.com             |
| Rich Jacobsen         | Prager Metis CPAs                       | Rye Brook      | NY |              | rbjacobsen@pragermetis.com  |
| Richard Bloom         | Bloom & Bloom LLP                       | Millburn       | NJ | 973-912-0300 | rbloom@bloomandbloom.com    |
| Richard Grenko        | Nichols Rise & Company LLP              | Sioux City     | IA | 712-252-4309 | rick.grenko@nicholsrise.net |
| Richard Daeschner     | Rosen, Sapperstein & Friedlander LLC    | BEL AIR        | MD | 4437916079   | rdaeschner@rsandf.com       |
| Richard Williams, Jr. | Polk & Associates PLC                   | Bingham Farms  | MI | 248-642-5700 | rwilliams@polkcpa.com       |
| Richard Price         | Global Business Solutions LLC           | Salt Lake City | UT | 801-355-0105 | rprice@gbscpa.net           |
| Richard Schrader      | Stinnett Padrutt Aranyosi Co            | Akron          | OH | 330-899-1571 | r.schrader@spa-cpas.com     |
| Richard Dionne        | Anstiss & Co., P.C.                     | Chelmsford     | MA | 978-452-2500 | rdionne@anstisscpa.com      |
| Richard Thebaud       | EFPR Group, LLP                         | Williamsville  | NY |              | rthebaud@efprgroup.com      |
| Richard McRae         | Simpson & Company                       | SALT LAKE CITY | UT | 801-484-5206 | rmcrae@simpson-co.com       |
| Richard Leicht        | Bonadio & Co., LLP                      | Pittsford      | NY | 5852492803   | rleicht@bonadio.com         |
| Richard Swope         | Henderson, Hutcherson, McCullough, PLLC | Chattanooga    | TN | 901-683-4234 | rswope@hnmcpas.com          |
| Richard Hatcher       | Prida, Guida & Perez                    | Tampa          | FL | 813-226-6091 | rhatcher@pridacpas.com      |
| Richard Berry         | Berry & Caccamisi, P.C.                 | Memphis        | TN | 901-761-0100 | rberry@bccpafirm.com        |
| Richard Longacre      | Lenning & Co., Inc                      | Seal Beach     | CA | 562-594-9729 | richard@lenning.com         |
| Richard Lindley       | Payne & Smith LLC                       | Dallas         | TX |              | rlindley@payneandsmith.com  |
| Rick Humphrey         | Romito Tomasetti & Associates, PC.      | Marblehead     | MA | 248-342-8021 | dhumphrey@rtacpas.com       |
| Rick Goldberg         | CWGB&S CPAs                             | San Diego      | CA | 619-563-0145 | rgoldberg@cwgcpcpa.com      |
| Rick Schwartz         | Loucks & Schwartz                       | Nappanee       | IN | 574-773-2321 | rick@louckscpas.com         |
| Rick Kempfer          | Flagel Huber Flagel                     | Dayton         | OH | 937-299-3400 | rkempfer@fhf-cpa.com        |
| Rick Feist            | Haran & Associates Ltd                  | Wilmette       | IL | 847-853-2577 | rfeist@handaltd.com         |
| Rick Schafer          | Packer Thomas                           | Canfield       | OH | 330-533-9777 | rschafer@packerthomas.com   |
| Rob Gross             | SCHWARTZ GIANNINI LANTSBERGER & ADAMSON | Stockton       | CA | 209-474-1084 | rob@sfgac.com               |
| Rob Doyle             | Dauby O'Connor & Zaleski LLC            | Carmel         | IN |              | rdoyle@dozllc.com           |

|                     |                                              |                  |    |              |                                 |
|---------------------|----------------------------------------------|------------------|----|--------------|---------------------------------|
| Rob Jennings        | Foti, Flynn Lowen & Co.                      | Roanoke          | VA | 540 344-9246 | rjennings@fflc.com              |
| Rob Leavitt         | Leavitt Christensen & Co PLLC                | Boise            | ID | 2082875353   | rob@leavittchristensen.com      |
| Rob Shirley         | Aprio, LLP                                   | Atlanta          | GA | 404-892-9651 | Rob.Shirley@aprio.com           |
| Robert Stephenson   | Robert Stephenson an Accountancy Corporation | Manhattan Beach  | CA | 310-318-1592 | rsaac@aol.com                   |
| Robert Carleton     | Raphael and Raphael LLP                      | Boston           | MA | 617-210-1285 | bobc@rrllp.com                  |
| Robert Langley      | RSM US LLP                                   | Boston           | MA | 617-241-1527 | robert.langley@rsmus.com        |
| Robert Incorvati    | Incorvati & Company                          | Pittsburgh       | PA | 412-835-4400 | r.incorvati@comcast.net         |
| Robert Findley      | Blue & Co., LLC                              | Cincinnati       | OH | 513-287-7571 | bfindley@blueandco.com          |
| Robert Krusoe       | Krusoe Reynolds, PA                          | Tampa            | FL | 8134432112   | robert@krusoereynolds.com       |
| Robert Fouratt      | The Curchin Group, LLC                       | Red Bank         | NJ | 732-747-0500 | bfouratt@curchin.com            |
| Robert Wolodkowicz  | Marchionda & Ferrer P.A.                     | Clifton          | NJ | 973-773-4111 | robw@marchiondaferrer.com       |
| Robert Belicose Jr  | Maher Duessel CPAs                           | Pittsburgh       | PA | 412-471-5500 | rbelicose@md-cpas.com           |
| Robert Burton       | CBIZ MHM LLC                                 | Plymouth Meeting | PA | 215-512-1010 | rburton@cbiz.com                |
| Robert Shenton      | Plante & Moran PLLP                          | Columbus         | OH | 614-222-9021 | robert.shenton@plantemoran.com  |
| Robert Calloway     | EisnerAmper LLP                              | Philadelphia     | PA |              | robert.calloway@eisneramper.com |
| Robert Travis       | CTBK                                         | Amherst          | NY | 716-630-2400 | btravis@ctbk.com                |
| Robert Bennett      | Novogradac & Company LLP                     | Toms River       | NJ | 248-727-6960 | robert.bennett@novoco.com       |
| Robert Kitchen      | Clark Schaefer Hackett & Co - Springfield    | Springfield      | OH | 937-399-2000 | rkitchen@cshco.com              |
| Robert Langdon      | Langdon & Company LLP                        | Garner           | NC | 919-662-1001 | rlangdon@langdoncpa.com         |
| Robert O'neal       | Tidwell Group                                | Birmingham       | AL | 2052715516   | rob.oneal@tidwellgroup.com      |
| Robert Winnick      | Schreiber Advisors, P.C.                     | Bloomfield Hills | MI | 248-689-7550 | bob@schreiberadvisors.com       |
| Robert Suchan       | Suchan & Associates                          | Rancho Cucamonga | CA | 909-781-6443 | robert@suchancpa.com            |
| Robert Williams     | EFPR Group, LLP                              | Williamsville    | NY | 716-634-0700 | rwilliams@efprgroup.com         |
| Robert Jessie       | Agresta Storms & O'Leary, PC                 | Indianapolis     | IN | 317-780-9850 | bjessie@asocpa.com              |
| Robert Miller       | Bowman & Company, LLP                        | STOCKTON         | CA | 209-473-1040 | RMiller@cpabowman.com           |
| Robert A. Incorvati | Incorvati & Company                          | Pittsburgh       | PA | 412-835-4400 | raincorvati@msn.com             |

|                   |                                                |              |    |              |                                |
|-------------------|------------------------------------------------|--------------|----|--------------|--------------------------------|
| Roberta Cohen     | Haynie & Company                               | Littleton    | CO | 303-734-4800 | robinc@hayniecpas.com          |
| Robin Barnett     | Kittell, Branagan & Sargent                    | St. Albans   | VT | 802-524-9531 | rbarnett@kbscpa.com            |
| Robin DeWitt      | Doeren Mayhew                                  | Troy         | MI | 248-244-3262 | DeWitt@doeren.com              |
| Robin Peacock     | BGBC Partners, LLP                             | Indianapolis | IN | 317-630-4700 | rpeacock@bgbc.com              |
| Robin Snow        | Haynie & Company                               | Littleton    | CO |              | robins@hayniecpas.com          |
| Robyn Luff        | Berry & Caccamisi, P.C.                        | Memphis      | TN | 901-761-0100 | robyn@bccpafirm.com            |
| Robyn Davis       | Stotts, Archambo,<br>Mueggenborg & Barclay, PC | Bartlesville | OK |              | robyn.davis@sambcpas.com       |
| Rod Humphrey      | Humphrey CPA Group                             | Indianapolis | IN | 317-435-3447 | humphreycpa@gmail.com          |
| Rodney Leblanc    | LeBlanc and Associates, LLC                    | Metairie     | LA | 504-837-0770 | CPL100N@aol.com                |
| Rodney Summers    | Novogradac & Company LLP                       | Austin       | TX |              | rodney.summers@novoco.com      |
| Rogelio Villicana | Campbell Jones Cohen CPAs                      | Las Vegas    | NV | 702-255-2330 | rogelio@yournevadacpa.com      |
| Rolando Mijares   | Lenning & Co., Inc                             | Seal Beach   | CA | 562-594-9729 | rolando@lenning.com            |
| Ron Martin        | Ronald L Martin CPA PA                         | Lake Worth   | FL | 954-295-1450 | ronmartincpa@aol.com           |
| Ron Miller        | Affordable Housing<br>Accountants, Ltd         | Portersville | PA | 724-368-9800 | rmiller@ahaltd.net             |
| Ron Urlaub        | Urlaub & Co., PLLC                             | Ada          | OK | 580-332-4802 | ronald@urlaubaccounting.com    |
| Ron Fechtner      | Loveridge Hunt & Co, PLLC                      | Bellevue     | WA | 425-679-0537 | rfechtner@loveridgehuntcpa.com |
| Ronald Coleman    | Comer Nowling & Associates,<br>PC              | Indianapolis | IN | 317-841-3393 | rcoleman@comernowling.com      |
| Ronald Howard     | Schmoyer and Company, LLC                      | Columbia     | SC | 803-254-2050 | rhoward@schmoyercpa.com        |
| Rose Salomonsen   | Aquavella, Chiarelli, Shuster &<br>CO, LLP     | Iselin       | NJ | 901-759-7705 | roses@acsaccounting.com        |
| Rosette Banaag    | Gorfine Schiller & Gardyn, PA                  | Owings Mills | MD |              | rbanaag@gsg-cpa.com            |
| Ross Roye         | Gray Blodgett & Company<br>PLLC                | Norman       | OK | 405-360-5533 | rossr@cpagray.com              |
| Ross Munson       | Baker Tilly US, LLP -<br>Minneapolis           | Stillwater   | MN | 612-327-6566 | ross.munson@bakertilly.com     |
| Ross Wimmer       | Foti, Flynn Lowen & Co.                        | Roanoke      | VA | 540-344-9246 | rwimmer@fflc.com               |
| Rox Rogers        | Hansen Hunter & Company PC                     | Portland     | OR | 503-244-2134 | rrogers@hhc-cpa.com            |

|                   |                                      |              |    |                     |                                |
|-------------------|--------------------------------------|--------------|----|---------------------|--------------------------------|
| Roxanna Thurnau   | Swindoll, Janzen, Hawk & Loyd, LLC   | Wichita      | KS |                     | rthurnau@sjhl.com              |
| Roy Henderson     | Henderson & Pilleteri, LLC           | Birmingham   | AL | 205-982-0992        | rhenderson@hendersoncpa.com    |
| Royce Lewis       | Ohio Capital Corporation for Housing | Columbus     | OH | 6142248446, ext 187 | RLewis@OCCH.org                |
| Roza Chan         | Spiteri, Narasky & Daley, LLP        | Lafayette    | CA | 925-376-2195        | rchan@sndcpa.com               |
| Rozalyn Allyson   | Mahoney CPAs and Advisors            | St Paul      | MN | 651-227-6695        | rallyson@mahoneycpa.com        |
| Russ Leavitt      | Leavitt Christensen & Co PLLC        | Boise        | ID | 2082875353          | russell@leavittchristensen.com |
| Russell Fleming   | Baker Tilly US, LLP - Minneapolis    | Stillwater   | MN | 6123276566          | russ.fleming@bakertilly.com    |
| Russell Majkrzak  | HW&Co.                               | Woodmere     | OH | 216-831-1200        | russell.majkrzak@hwco.cpa      |
| Rusty Wilson      | Russell D Wilson CPA                 | Cincinnati   | OH | 513-271-7745        | rusty@rwilsoncpa.com           |
| Ryan Leavitt      | Leavitt Christensen & Co PLLC        | Boise        | ID | 2082875353          | ryan@leavittchristensen.com    |
| Ryan Hochberg     | Cohen & Company Ltd                  | Cleveland    | OH |                     | rhochberg@cohencpa.com         |
| Ryan Lynch        | Gorfine Schiller & Gardyn, PA        | Owings Mills | MD | 410-517-6876        | rlynch@gsg-cpa.com             |
| Ryan Markward     | Gorfine Schiller & Gardyn, PA        | Owings Mills | MD | 410-517-6876        | rmarkward@gsg-cpa.com          |
| Ryan Lay          | Baker Tilly US, LLP - Milwaukee      | Milwaukee    | WI | 414-777-5334        | ryan.lay@bakertilly.com        |
| Ryan Yeager       | Aprio, LLP                           | Atlanta      | GA | 205-991-5506        | Ryan.yeager@aprio.com          |
| Ryan Vinson       | Marcum LLP                           | Tampa        | FL | 813-397-4800        | ryan.vinson@marcumllp.com      |
| Ryan Lindsay      | WIPFLi LLP                           | Billings     | MT | 406-442-5520        | rlindsay@wipfli.com            |
| Ryan Reibly       | KHA Accountants, PLLC                | Flower Mound | TX |                     | ryan.reibly@khaaccountants.com |
| Ryan Carney       | Henderson & Pilleteri, LLC           | Birmingham   | AL | 205-982-0992        | rcarney@hendersoncpa.com       |
| Ryan Balas        | Pease Bell CPAs, LLC                 | Cleveland    | OH | 216-348-9600        | rbalas@peasebell.com           |
| Ryan Smith        | Little & Associates                  | Monroe       | LA |                     | ryans@littleandassoc.net       |
| Ryan Kellenbarger | Rowe & Gorges, LLC                   | Wichita      | KS | 316-683-1111        | rkellenbarger@rowegorges.com   |
| Ryan Hatch        | Duckett Ladd CPAs & Advisors         | Springfield  | MO | 417-883-6590        | rhatch@duckettladd.com         |
| Ryan Loven        | Yodice & Company PC                  | Parsippany   | NJ | 973-263-8228        | ryan@yodiceco.com              |



|                        |                                         |                |    |              |                               |
|------------------------|-----------------------------------------|----------------|----|--------------|-------------------------------|
| Ryan Smith             | Teal Becker & Chiamonte CPAs P.C.       | Albany         | NY |              | rsmith@tbccpa.com             |
| Ryan Strutz            | Dauby O'Connor & Zaleski LLC            | Carmel         | IN | 317-819-6135 | rstrutz@dozllc.com            |
| Saba Bassari           | CWDL CPAs                               | San Diego      | CA | 214-545-3973 | sbassari@cwdl.com             |
| Sabrina Steger         | Hawkins Ash CPAs                        | La Crosse      | WI | 608-784-7737 | ssteger@ha.cpa                |
| Sabrina Pulliam        | Urlaub & Co., PLLC                      | Ada            | OK | 580-332-4802 | sabrina@urlaubaccounting.com  |
| Sadie West             | Vige Tujague & Noel CPAs                | Eunice         | LA | 3374579324   | sfontenot@vtnpcpas.com        |
| Sai Cheung             | Loveridge Hunt & Co, PLLC               | Bellevue       | WA | 425-679-0537 | sai@loveridgehuntcpa.com      |
| Sally Salama           | Loveridge Hunt & Co, PLLC               | Bellevue       | WA | 4252081247   | sallys@loveridgehuntcpa.com   |
| Sam Sturm              | Brand Sonnenschine LLP                  | Hackensack     | NJ | 212-219-0220 | samsturm@bscpa.biz            |
| Sam Seitz              | Housing Catalyst                        | Fort Collins   | CO |              | sseitz@housingcatalyst.com    |
| Sam Croswell           | Baker Tilly US, LLP - Minneapolis       | Stillwater     | MN | 6128764716   | sam.croswell@bakertilly.com   |
| Sam Alter              | Fasten Halberstam LLP                   | New York       | NY | 212-751-8337 | salter@fhllp.com              |
| Sam Broman             | Mahoney CPAs and Advisors               | St Paul        | MN | 651-227-6695 | sbroman@mahoneycpa.com        |
| Sam Burnham            | Abdo LLP                                | Edina          | MN | 651-338-0520 | Sam.Burnham@abdosolutions.com |
| Samantha Martin        | Cohen & Company Ltd                     | Cleveland      | OH | 216-579-1040 | smartin@cohencpa.com          |
| Samantha Ernstberger   | Gorfine Schiller & Gardyn, PA           | Owings Mills   | MD | 410-517-6876 | sernstberger@gsg-cpa.com      |
| Samantha Hoyte         | WithumSmith+Brown, PC                   | East Brunswick | NJ | 917-306-3530 | shoyte@withum.com             |
| Samantha Kelley        | McGill, Power, Bell & Associates, LLP   | Erie           | PA | 814-453-6594 | skelley@mpbcpa.com            |
| Samantha Inglis        | Doeren Mayhew                           | Troy           | MI |              | singlis@doeren.com            |
| Samantha Wright        | KHA Accountants, PLLC                   | Flower Mound   | TX |              | samantha.wright@kha.cpa       |
| Samantha Grzegorzewski | Christian & Denaburg, PC                | Birmingham     | AL | 205-967-8901 | sjg@christiandenaburg.com     |
| Sammy Hughes           | Matthews Cutrer and Lindsay             | Ridgeland      | MS | 601-898-8875 | sammy.hughes@mcl.cpa          |
| Samuel Reinhold        | Samuel Reinhold CPA                     | Brooklyn       | NY | 718-650-2030 | sr@reinholdco.com             |
| Samuel Berridge        | Turner Stone & Company                  | Dallas         | TX | 972-239-1660 | samb@turnerstone.com          |
| Samuel Shuster         | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin         | NJ | 732-855-9600 | ss@acsaccounting.com          |

|                       |                                         |                  |    |                     |                                |
|-----------------------|-----------------------------------------|------------------|----|---------------------|--------------------------------|
| Samuel Bowmaster      | YHB CPAs                                | Winchester       | VA |                     | samuel.bowmaster@yhbcpa.com    |
| Sanchi Hasija         | MK Group CPAs & Consultants LLC         | Oakbrook         | IL | 8775810001 EXT 1012 | sanchi.hasija@mkgrouppcpas.com |
| Sandie Ruiz           | Suchan & Associates                     | Rancho Cucamonga | CA | 9097816443          | SANDIE@SUCHANCPA.COM           |
| Sandra Franks Jernudd | Rubino & Company                        | Bethesda         | MD | 301-564-3636        | sfranks@rubino.com             |
| Sandra Masline        | Flaherty Salmin CPAs                    | Rochester        | NY | 585-279-0120        | smasline@fs-cpa.com            |
| Sandra Fay            | Harbor Care                             | Nashua           | NH | 6038166338          | s.fay@harborcarenh.org         |
| Sandra Ramirez        | Propp Christensen Caniglia, LLP         | Roseville        | CA | 916-751-2900        | sramirez@pccllp.com            |
| Sandra Jakowski       | Hawkins Ash CPAs                        | La Crosse        | WI | 608-784-7737        | sjakowski@hawkinsashcpas.com   |
| Sandy Singer          | Sandra M. Singer, LLC                   | Dallas           | TX | 214-641-8568        | sandy@smsingercpa.com          |
| Sanford Madnick       | Clumeck Stern, CPA                      | Encino           | CA | 8189062230          | sanfordmadnick@sbcglobal.net   |
| Santo Chiarelli       | Aquavella, Chiarelli, Shuster & CO, LLP | Iselin           | NJ | 732-855-9600        | sc@acsaccounting.com           |
| Sara Myers            | Miller Cooper & Co., Ltd.               | Deerfield        | IL | 847 205 5000        | smyers@millercooper.com        |
| Sara Racine           | Mahoney CPAs and Advisors               | St Paul          | MN | 651-227-6695        | sracine@mahoneycpa.com         |
| Sara Cauvel           | McGill, Power, Bell & Associates, LLP   | Erie             | PA | 814-453-6594        | SCauvel@mpbcpa.com             |
| Sara Goldsmith        | YH Roth CPA                             | Chestnut Ridge   | NY |                     | sgoldsmith@yhroth.com          |
| Sara Tanner           | CBIZ Mayer Hoffman McCann               | Indianapolis     | IN | 317-697-4004        | sara.tanner@cbiz.com           |
| Sarah Scheffer        | Leone, McDonnell & Roberts, PA          | Dover            | NH | 603-749-2700        | sscheffer@lmrpa.com            |
| Sarah Struss          | Struss CPAs, P.C.                       | Owatonna         | MN | 507-451-0611        | sarahstruss@strusscpas.com     |
| Sarah Kastan          | Heartland Realty Investors, Inc.        | Minneapolis      | MN | 6126045308          | skastan@hrii.com               |
| Sarah Flanagan        | YHB CPAs                                | Winchester       | VA | 540-242-4156        | sarah.flanagan@yhbcpa.com      |
| Sarah Kelley          | Turner Stone & Company                  | Dallas           | TX | 972-239-1660        | sarahk@turnerstone.com         |
| Sarah Williams        | Meyers Brothers Kalicka, PC             | Holyoke          | MA | 413-536-8510        | swilliams@mbkcpa.com           |
| Sarah Chang           | CHANG & COMPANY P.C.                    | ATLANTA          | GA | 6782965674          | schang4925@yahoo.com           |
| Sarah Ames            | Dauby O'Connor & Zaleski LLC            | Carmel           | IN | 3178196230          | sames@dozllc.com               |

|                        |                                              |              |    |              |                                |
|------------------------|----------------------------------------------|--------------|----|--------------|--------------------------------|
| Sarah Stanley          | Bernard Robinson & Company, L.L.P.           | Greensboro   | NC |              | sstanley@brccpa.com            |
| Sarah Scanlan          | CWDL CPAs                                    | San Diego    | CA | 512-739-5406 | sscanlan@cwdl.com              |
| Sarah Bowden           | Goad & Company, PLLC                         | Jonesboro    | AR |              | sbowden@goadcpas.com           |
| Satang Janneh          | Prager Metis CPAs                            | Rye Brook    | NY | 914-694-4600 | sjanneh@pragermetis.com        |
| SATYANARAYANA POLINENI | FL021 - Pahokee Housing Authority, Inc.      | Pahokee      | FL | 15619245565  | SPOLINENI@PAHOKEEHOUSING.ORG   |
| Savannah Yost          | YHB CPAs                                     | Winchester   | VA | 540-662-3417 | savannah.yost@yhbcpa.com       |
| Savannah Smith         | Tarwater & Company                           | Knoxville    | TN | 865-584-0294 | savannahsmith@tarwaterco.com   |
| Scott Callahan         | Casey Menden Faust & Nelson PA               | Edina        | MN | 952-946-7900 | scott@caseymenden.com          |
| Scott Price            | Katz, Sapper & Miller                        | Indianapolis | IN | 317-580-2097 | sprice@ksmcpa.com              |
| Scott Bates            | The CJ Group                                 | Frisco       | TX | 972-202-8000 | scott.bates@thecjgroup.com     |
| Scott Loveday          | HUD/REAC Consultant                          | Millerburg   | OH | 330-600-7041 | reac-pro@twc.com               |
| Scott Farnes           | FJ & Associates                              | Kaysville    | UT | 801-927-1337 | scott@cpaone.net               |
| Scott Sutherland       | CTBK                                         | Amherst      | NY | 716-630-2400 | ssutherland@ctbk.com           |
| Scott Pontz            | Tampa Housing Authority                      | Tampa        | FL | 8133419101   | scott.pontz@thaf1.com          |
| Scott Umosella         | CohnReznick                                  | Bethesda     | MD | 301-657-7758 | scott.umosella@cohnreznick.com |
| Scott Brown            | Katz Sapper & Miller LLP - Indianapolis      | Indianapolis | IN | 317-580-2401 | sbrown@someplace.org           |
| Scott Ganley           | McKonly & Asbury LLP                         | Camp Hill    | PA |              | sganley@macpas.com             |
| Scott White            | Gorfine Schiller & Gardyn, PA                | Owings Mills | MD | 410-356-5900 | swhite@gsg-cpa.com             |
| Scott Pilcher          | Goad & Company, PLLC                         | Jonesboro    | AR |              | spilcher@goadcpas.com          |
| Scott Van Buren        | WESTBERG EISCHENS                            | Willmar      | MN | 320-235-3727 | svanburen@wecpas.net           |
| Scott Gubbs            | Doeren Mayhew                                | Troy         | MI | 760-68-9978  | gubbs@doeren.com               |
| Scott Davis            | Prager Metis CPAs                            | Rye Brook    | NY | 914-694-4600 | scott.davis@pragermetis.com    |
| Scott Rose             | Miller & Rose, PA                            | Searcy       | AR | 501-268-8692 | srose@miller-rose.com          |
| Scott Benton           | The Housing Authority of the City of Augusta | Augusta      | GA | 417-827-0425 | sbenton@augustapha.org         |

|                    |                                                  |                 |    |              |                                  |
|--------------------|--------------------------------------------------|-----------------|----|--------------|----------------------------------|
| Scott Brown        | Aprio, LLP                                       | Atlanta         | GA | 317-14406084 | scott.brown@aprio.com            |
| Scott Roundtree    | Janowicz & Bjorklund LLP                         | Brea            | CA | 7148712422   | sroundtree@bcrcpas.com           |
| Scott Gillespie    | MHCS P.C.                                        | West Des Moines | IA | 515-288-3279 | sgillespie@mhscspa.com           |
| Scott Robin        | Maddox & Associates, APC                         | Baton Rouge     | LA | 225-926-3360 | srobin@maddoxassociates.com      |
| Scott Rodgville    | Gorfine Schiller & Gardyn, PA                    | Owings Mills    | MD | 410-517-6876 | srodgville@gsg-cpa.com           |
| Scott Thoman       | CBIZ Mayer Hoffman McCann                        | Indianapolis    | IN | 317-705-2070 | scott.thoman@cbiz.com            |
| Sean Balisle       | KPM CPA's PC                                     | Springfield     | MO | 417-882-4300 | sbalisle@kpmcpa.com              |
| Sean O'Connor      | Dauby O'Connor & Zaleski LLC                     | Carmel          | IN | 317-819-6115 | soconnor@dozllc.com              |
| Sean Cedar         | Berman Hopkins Wright & LaHam, CPAs & Associates | Melbourne       | FL | 321-757-2020 | cedar@bermanhopkins.com          |
| Sean Hutchinson    | Otis   Atwell                                    | South Portland  | ME | 207-751-7938 | shutchinson@otisatwell.com       |
| Sean Abbate        | Abbate Demarinis, LLP                            | Wantagh         | NY | 516-745-6600 | sabbate@adllp.us                 |
| Sean Chambliss     | Bellows Associates PA                            | Coral Springs   | FL | 954-838-7000 | sean@bellowscpa.com              |
| Sean Torrey        | SEK CPAs                                         | Camp Hill       | PA |              | storrey@sek.com                  |
| Seif Hamed         | Rubino & Company                                 | Bethesda        | MD | 301-564-3636 | seif.hamed@rubino.com            |
| Sergio Gonzalez    | Barton, Gonzalez & Myers, P.A.                   | Largo           | FL | 727-344-1040 | sergio@bgm.cpa                   |
| Sergio Mendez      | Schlaupitz Madhavan, PC                          | Troy            | MI | 248-649-1600 | smendez@smcpafirm.com            |
| Seth Malinee       | Marcum LLP                                       | Chesterfield    | MO |              | seth.malinee@marcumllp.com       |
| Shabnam Bemat      | Pittsford Samuels, PLLC                          | Houston         | TX |              | sbemat@pittsfordsamuels.com      |
| Shaina Resnicoff   | SC&H Group                                       | Sparks Glencoe  | MD |              | sresnicoff@schgroup.com          |
| Shane McElroy      | Winkel, Green & Company, LLP                     | Columbus        | OH | 614-261-1494 | smcelroy@wgccpas.com             |
| Shane Newton       | Hansen Hunter & Company PC                       | Portland        | OR | 503-244-2134 | snewton@hhc-cpa.com              |
| Shannon Andre'     | Brown, Graham & Company, P.C.                    | Austin          | TX | 512-257-8078 | sandre@bgc-cpa.com               |
| Shannon Dalley     | Provo City Housing Authority                     | Provo           | UT | 801-900-5676 | sdalley@provohousing.org         |
| Shannon VanderHaar | Gordon Advisors, PC                              | Troy            | MI |              | shannon.vanderhaar@gordoncpa.com |
| Shannon Adams      | Matthews Cutrer and Lindsay                      | Ridgeland       | MS | 601-898-8875 | shannon.adams@mcl.cpa            |

|                    |                                         |                |    |              |                            |
|--------------------|-----------------------------------------|----------------|----|--------------|----------------------------|
| Shannon Johnson    | Bernard Robinson & Company, L.L.P.      | Greensboro     | NC | 336-232-0557 | shannon.johnson@brccpa.com |
| Shannon Lambert    | Wilkin & Guttenplan, PC                 | East Brunswick | NJ | 732-846-3000 | slambert@wgcpas.com        |
| Shannon Adams      | Matthews Cutrer and Lindsay             | Ridgeland      | MS | 601-898-8875 | sadams@mclcpa.net          |
| Shanon Eason       | Bernard Robinson & Company, L.L.P.      | Greensboro     | NC |              | season@brccpa.com          |
| Shari Sterling     | Gorfine Schiller & Gardyn, PA           | Owings Mills   | MD |              | ssterling@gsg-cpa.com      |
| Sharon Pheifer     | Community Properties of Ohio Mgmt Svcs  | Columbus       | OH | 614-572-5804 | spheifer@cpoms.org         |
| Sharyn Booker      | Zukerman & Associates Ltd.              | Virginia Beach | VA | 7574733777   | sbooker@zukemanassoc.com   |
| Shauna Brown       | Leone, McDonnell & Roberts, PA          | Dover          | NH | 603-749-2700 | sbrown@lmrpa.com           |
| Shawn Schulenberg  | Hocking & Schulenberg LLC               | Lincoln        | NE | 4024410140   | shawn@hockingschu.com      |
| Shawn Emerson      | McGill, Power, Bell & Associates, LLP   | Erie           | PA | 814-453-6594 | semerson@mpbcpa.com        |
| Shawn Miller       | SVA Certified Public Accountants, S.C.  | Madison        | WI | 608-831-8181 | millers@sva.com            |
| Shawn Gillon       | WithumSmith+Brown, PC                   | East Brunswick | NJ |              | sgillon@withum.com         |
| Shawn Dunford      | YHB CPAs                                | Winchester     | VA | 540-662-3417 | shawn.dunford@yhbcpa.com   |
| Sheila Fisher      | Wipfli                                  | Milwaukee      | WI | 920-662-2815 | sfisher@wipfli.com         |
| Shekinah Patina    | CWGB&S CPAs                             | San Diego      | CA | 619-563-0145 | spatina@cwgcpcpa.com       |
| Shelby Stevens     | Miller Mayer Sullivan & Stevens, LLP    | Lexington      | KY | 859-223-3095 | sstevens@mmsslpl.com       |
| Shelby Reeves      | Bonadio & Co., LLP                      | Pittsford      | NY |              | sreeves@bonadio.com        |
| Shelby Wright      | KHA Accountants, PLLC                   | Flower Mound   | TX |              | shelby.wright@kha.cpa      |
| Sheldon Farnes     | FJ & Associates                         | Kaysville      | UT | 801-927-1337 | sheldon@cpaone.net         |
| Shelley Mattaliano | BGBC Partners, LLP                      | Indianapolis   | IN | 317-633-4700 | smattaliano@bgbc.com       |
| Shelleyn Garcia    | Fox, Garcia & Company                   | Big Spring     | TX | 214-842-8464 | shelleyn@foxgarcia.cpa     |
| Shelly Browning    | Weinlander Fitzhugh                     | Clare          | MI | 989-386-3481 | shelly.browning@wf.cpa     |
| SHELVINA BAINS     | SCHWARTZ GIANNINI LANTSBERGER & ADAMSON | Stockton       | CA | 209-474-1084 | SHELVINA@SGLACPAS.COM      |
| Sheree Barnett     | Dave V John, LLC                        | Tamarac        | FL |              | sheree@davejohncpa.com     |

|                     |                                        |                |    |                      |                                   |
|---------------------|----------------------------------------|----------------|----|----------------------|-----------------------------------|
| Sheri Springer      | SVA Certified Public Accountants, S.C. | Madison        | WI | 608-831-8181         | springers@sva.com                 |
| Sherri Carter       | Sherri C Carter & Company, PLLC        | Detroit        | MI | 3135354966           | SCA0427@SBCGLOBAL.NET             |
| Sherrie Blankenship | Maner Costerisan PC                    | Lansing        | MI | 517-323-7500         | sblankenship@manercpa.com         |
| Sherril Carson      | Spiegel Accountancy Corp.              | Pleasant Hill  | CA | 925-977-4000         | sherril@spiegelcorp.com           |
| Sherry Garris       | Whisman Giordano & Associates, LLC     | Newark         | DE |                      | sgarris@whismangiordano.com       |
| Sherry Register     | Wilson & Associates, CPAs              | San Diego      | CA |                      | sherry@wilsoncpa.net              |
| Shirley Vige        | Vige Tujague & Noel CPAs               | Eunice         | LA | 337-457-9324         | vige@usa.net                      |
| Shiu Chung Wong     | Lighthead, Sanders and Associates      | Madison        | MS | 6018982727           | kay@lsa.cpa                       |
| Shlomo Rotenberg    | Roth & Co                              | Brooklyn       | NY | 718-236-1600         | srotenberg@rothcocpa.com          |
| Shlomo Halberstam   | Roth & Co                              | Brooklyn       | NY | 718-236-1600         | shalberstam@rothcocpa.com         |
| Sholom Bogomilsky   | Saul N Friedman & Company              | Brooklyn       | NY | 718-232-1111         | sbogomilsky@snfco.com             |
| Shoshana Ziegler    | Roth & Co                              | Brooklyn       | NY | 718-236-1600         | sziegler@rothcocpa.com            |
| Shu Chuang          | Windham Brannon, P.C.                  | Atlanta        | GA | 678-485-4908         | schuang@wbatl.com                 |
| Sidney Potter       | Swindoll, Janzen, Hawk & Loyd, LLC     | Wichita        | KS | 316-265-5600         | spotter@sjhl.com                  |
| Sierra Killett      | YHB CPAs                               | Winchester     | VA |                      | sierra.killett@yhbcpa.com         |
| Simi Olabisi        | Gorfine Schiller & Gardyn, PA          | Owings Mills   | MD | 410-517-6876         | solabisi@gsg-cpa.com              |
| Simon Kohn          | Fasten Halberstam LLP                  | New York       | NY | 212-751-8337         | skohn@fhllp.com                   |
| Skylar Waite        | Haynie & Company                       | Littleton      | CO |                      | skylarw@hayniecpcas.com           |
| Smadar Rinat        | Prager Metis CPAs                      | Rye Brook      | NY | 914-694-4600         | srinat@pragermetis.com            |
| Solomon Feinzeig    | Bernath & Rosenberg, PC                | New York       | NY | 212-221-1140, ext 16 | sfeinzeig@bernathandrosenberg.com |
| Solomon Friedman    | Roth & Co                              | Brooklyn       | NY | 718-236-1600         | sfriedman@rothcocpa.com           |
| Sophia Zhou         | KHA Accountants, PLLC                  | Flower Mound   | TX | 972-221-2500         | sophia.zhou@khaaccountants.com    |
| Sophia Lombardi     | Carter and Company CPA LLC             | Destin         | FL | 850-650-0125         | sophia@cartercpa.net              |
| Sophia Zheng        | WithumSmith+Brown, PC                  | East Brunswick | NJ | 347-469-8837         | szheng@withum.com                 |

|                     |                                             |                  |       |               |                                       |
|---------------------|---------------------------------------------|------------------|-------|---------------|---------------------------------------|
| Sophie Kim          | EisnerAmper LLP                             | Philadelphia     | PA    | 215-881-8800  | sophie.kim@eisneramper.com            |
| Soulyphorn Sanyakul | Propp Christensen Caniglia, LLP             | Roseville        | CA    |               | SSanyakul@pccllp.com                  |
| Spencer Chang       | CHANG & COMPANY P.C.                        | ATLANTA          | GA    | 678-296-5674  | SPENCERGA@GMAIL.COM                   |
| Spencer Scarborough | SCPA Group                                  | Austin           | Texas |               | spencer@scpa.network                  |
| Stacey Todd         | Nichols Rise & Company LLP                  | Sioux City       | IA    | (712)252-4309 | stacey.todd2@nicholsrise.net          |
| Stacey Altan        | Otrando, Porcaro & Associates               | Warwick          | RI    | 401-739-9250  | saltan@opacpa.com                     |
| Staci Putz          | Lenahan Smith & Bargiachi, PC               | Memphis          | TN    | 9016841100    | stacikraft@lsbpc.com                  |
| Stacy Cooper        | Aprio, LLP                                  | Atlanta          | GA    | 770-353-5342  | stacy.cooper@aprio.com                |
| Stacy Cross         | Richards, Mitchell and Cross                | Tallahassee      | FL    | 850-386-2522  | scross@rmc-cpas.com                   |
| Stacy Hiles         | Prida, Guida & Perez                        | Tampa            | FL    | 813-226-6091  | shiles@pridacpas.com                  |
| Stan Park           | Aquavella, Chiarelli, Shuster & CO, LLP     | Iselin           | NJ    | 732-855-9600  | stanp@acsaccounting.com               |
| Steave Miller       | Miller & Rose, PA                           | Searcy           | AR    | 501-268-8692  | steave@mr.cpa                         |
| Stella Acosta       | Lenning & Co., Inc                          | Seal Beach       | CA    | 562-594-9729  | stella@lenning.com                    |
| Stephan Owens       | UHY LLP                                     | Farmington Hills | MI    | 248-921-4351  | sowens@uhy-us.com                     |
| Stephan Montgomery  | Hoffman Short Rubin DeWinter Sanderson, APC | Covina           | CA    | 626-932-0100  | stephan@hsrdscpas.com                 |
| Stephanie Marcella  | Isler Northwest LLC                         | Portland         | OR    | 503-224-5321  | smarcella@islernw.com                 |
| Stephanie Mumford   | Teal Becker & Chiaramonte CPAs P.C.         | Albany           | NY    | 5184566663    | smumford@tbccpa.com                   |
| Stephanie Kossaras  | Maner Costerisan PC                         | Lansing          | MI    |               | skossaras@manercpa.com                |
| Stephanie Ramper    | DMLO CPAs                                   | Louisville       | KY    | 502-326-2373  | sramper@dmlo.com                      |
| Stephanie Caruso    | RSM US LLP                                  | Boston           | MA    | 617-241-1527  | stephanie.caruso@rsmus.com            |
| Stephanie Smith     | Rivero Gordimer & Company                   | Tampa            | FL    | 727-916-0007  | stsmith@rgcocpa.com                   |
| Stephanie Berry     | Coffman and Company PC                      | Poplar Bluff     | MO    |               | stephanie.berry@coffmanandcompany.com |
| Stephanie Stewart   | Cherry Bekaert LLP                          | Atlanta          | GA    | 404-733-3254  | sstewart@cbh.com                      |
| Stephanie Yosty     | SVA Certified Public Accountants, S.C.      | Madison          | WI    |               | yosts@sva.com                         |
| Stephanie Gigliotti | Prager Metis CPAs                           | Rye Brook        | NY    | 914-694-4600  | sgigliotti@pragermetis.com            |

|                     |                                                     |               |    |              |                                 |
|---------------------|-----------------------------------------------------|---------------|----|--------------|---------------------------------|
| Stephanie Rausch    | Boulay PLLP                                         | Eden Prairie  | MN | 952-893-9320 | srausch@boulaygroup.com         |
| Stephanie Suchla    | Wipfli                                              | Milwaukee     | WI | 715-858-6914 | ssuchla@wipfli.com              |
| Stephano Guzman     | Smith Marion & Company                              | Franklin      | TN | 615-309-8959 | sguzman@smco.cpa                |
| Stephen Douglas     | Rivero Gordimer & Company                           | Tampa         | FL | 813-875-7774 | sdouglas@rgcocpa.com            |
| Stephen Gohn        | Huselson, Morgan & Maulsby,<br>P C                  | Dallas        | TX | 972-404-1010 | sgohn@hmpc.com                  |
| Stephen Green       | Winkel, Green & Company,<br>LLP                     | Columbus      | OH | 614-261-1494 | sgreen@wgcocpas.com             |
| Stephen Shumrak     | CohnReznick                                         | Sacramento    | CA | 916-442-9100 | stephen.shumrak@cohnreznick.com |
| Stephen Romaine     | Berman Hopkins Wright &<br>LaHam, CPAs & Associates | Melbourne     | FL | 321-757-2020 | romaine@bermanhopkins.com       |
| Stephen Bastian     | HW&Co.                                              | Woodmere      | OH |              | stephen.bastian@hwco.cpa        |
| Stephen Amerson     | The Brittingham Group                               | West Columbia | SC |              | samerson@tbgcpcas.com           |
| Stephon Schoonmaker | FJ & Associates                                     | Kaysville     | UT | 801-927-1337 | stephon@cpaone.net              |
| Steve Janowicz      | Janowicz & Bjorklund LLP                            | Brea          | CA | 714-706-1980 | steve@jbllpcpa.com              |
| Steve Erickson      | Whittlesey PC                                       | Hartford      | CT | 860-522-3111 | serickson@wadvising.com         |
| Steve Heberer       | Wipfli                                              | Milwaukee     | WI | 4142596802   | sheberer@wipfli.com             |
| Steve Wood          | Bellows Associates PA                               | Plantation    | FL | 954-838-7000 | steve@bellowscpa.com            |
| Steve Kolber        | FGMK, LLC                                           | Bannockburn   | IL | 847-940-3228 | skolber@fgmk.com                |
| Steve O'Brien       | Gorfine Schiller & Gardyn, PA                       | Owings Mills  | MD | 410-517-6876 | sobrien@gsg-cpa.com             |
| Steve Schopen       | Haynie & Company                                    | Littleton     | CO | 303-734-4800 | steves@hayniecpas.com           |
| Steve Dauby         | Dauby O'Connor & Zaleski LLC                        | Carmel        | IN | 317-819-6115 | sdauby@dozllc.com               |
| steve norris        | Whittlesey PC                                       | Hartford      | CT | 8605223111   | snorris@wadvising.com           |
| Steve Kassak        | CWGB&S CPAs                                         | San Diego     | CA | 619-563-0145 | skassak@cwgcpcpa.com            |
| Steve Brown         | CTBK                                                | Amherst       | NY | 716-345-0596 | sbrowne@ctbk.com                |
| Steven Booth        | HoganTaylor, LLP                                    | Little Rock   | AR | 501-944-0457 | sbooth@hogantaylor.com          |
| Steven Wagner       | Wagner & Company CPA                                | Akron         | OH | 3308641550   | steve@sjwfinancial.com          |
| Steven Weinberg     | Steven M Weinberg, CPA                              | Deerfield     | IL | 847-533-8846 | smwcpa@sbcglobal.net            |
| Steven Walters      | PKF O'Connor Davies LLP                             | Bethesda      | MD | 914-341-7607 | swalters@pkfod.com              |



|                   |                                            |                 |    |              |                                   |
|-------------------|--------------------------------------------|-----------------|----|--------------|-----------------------------------|
| Steven Voynich    | Robinson Grimes & Company, PC              | Columbus        | GA | 706-324-5435 | stevenvoynich@robinsongrimes.com  |
| Steven Thomas     | Maloney + Novotny LLC                      | Cleveland       | OH | 216-363-0100 | sthomas@maloneynovotny.com        |
| Steven Kesler     | Martin Friedman & Company                  | Brooklyn        | NY | 718-338-6900 | skesler@mfandco.com               |
| Steven Breshgold  | Polk & Associates PLC                      | Bingham Farms   | MI | 248-642-5700 | sbreshgold@polkcpa.com            |
| Steven Gentner    | Grandizio, Wilkins, Little & Matthews, LLP | Sparks          | MD |              | sgentner@gwlmcpa.com              |
| Steven Eilders    | BMSS Advisors & CPAs                       | Ridgeland       | MS | 601-948-2924 | seilders@bmss.com                 |
| Steven Lamontagne | Ouellette & Associates, P A                | Lewiston        | ME | 207-786-0328 | slamontagne@oacpas.net            |
| Stewart Grubman   | PKF O'Connor Davies LLP                    | Bethesda        | MD | 301-652-3464 | sgrubman@pkfod.com                |
| Summer Gustin     | Wipfli                                     | Milwaukee       | WI | 480-289-6052 | summer.gustin@wipfli.com          |
| Susan Desino      | DeJoy & Co. CPAs, LLP                      | Rochester       | NY | 5855461840   | sdesino@teamdkb.com               |
| Susan Wilson      | Novogradac & Company LLP                   | Austin          | TX | 512-349-3232 | Susan.Wilson@novoco.com           |
| Susan Burnoski    | Apple Growth Partners                      | Akron           | OH | 330-867-7350 | sburnoski@applegrowth.com         |
| Susan Caire       | LeBlanc and Associates, LLC                | Metairie        | LA | 504-837-0770 | scaire@pmlcpa.com                 |
| Susan Wade        | Aquavella, Chiarelli, Shuster & CO, LLP    | Iselin          | NJ | 732-855-9600 | susanw@acsaccounting.com          |
| Suzanne Curry     | CTBK                                       | Amherst         | NY | 716-630-2400 | scurry@ctbk.com                   |
| Suzanne Moore     | Wills, Owens & Baker, PC                   | Princeton       | NJ | 609-951-9100 | smoore@wobcpas.com                |
| Suzy Bryan        | Raleigh Housing Authority                  | Raleigh         | NC | 919-508-1307 | sbryan@rhaonline.com              |
| Swapna Chandak    | Mazars USA LLP                             | Fort Washington | PA |              | swapna.chandak@mazarsusa.com      |
| Sydney Duspiva    | Bowman & Company, LLP                      | STOCKTON        | CA | 209-473-1040 | SDuspiva@cpabowman.com            |
| Sydney Miller     | Gray, Griffith & Mays                      | Charlestone     | WV | 3043459400   | smiller@ggmcpsa.net               |
| Sydney Boschert   | Scheffel Boyle                             | Alton           | IL | 618-465-4288 | sydney.boschert@scheffelboyle.com |
| Sydney VanPatten  | Doeren Mayhew                              | Troy            | MI | 6162355200   | svanpatten@beenegarter.com        |
| Sydney Hatcher    | Bernard Robinson & Company, L.L.P.         | Greensboro      | NC | 336-294-4494 | sydney.hatcher@brccpa.com         |
| Tabitha Marlett   | DMLO CPAs                                  | Louisville      | KY | 502-326-2394 | tmarlett@dmlo.com                 |

|                      |                                                   |                 |          |              |                                      |
|----------------------|---------------------------------------------------|-----------------|----------|--------------|--------------------------------------|
| Tabitha Christiansen | Nichols Rise & Company LLP                        | Sioux City      | IA       | 7122524309   | tabitha.christiansen@nicholsrise.net |
| Tad Jacroux          | Loveridge Hunt & Co, PLLC                         | Bellevue        | WA       | 425-679-0537 | tjacroux@loveridgehuntcpa.com        |
| Tae Lee              | Gorfine Schiller & Gardyn, PA                     | Owings Mills    | MD       |              | tlee@gsg-cpa.com                     |
| Talita Isoton        | Citrin Cooperman                                  | New York        | NY       | 212-331-7568 | TIsoton@berdonllp.com                |
| Tamara Honeycutt     | Goad & Company, PLLC                              | Jonesboro       | AR       | 870-932-4986 | thoneycutt@goadcpas.com              |
| Tami Arieli          | Martin Friedman & Company                         | Brooklyn        | NY       | 718-338-6900 | tfrechter@mfandco.com                |
| Tammie Richey        | Packer Thomas                                     | Canfield        | OH       | 330-702-3100 | trichey@packerthomas.com             |
| Tammy Talaski        | Plante & Moran PLLP                               | Auburn Hills    | MI       | 248-375-7247 | tammy.talaski@plantemoran.com        |
| Tanisha Bowman       | Plante & Moran PLLP                               | Auburn Hills    | MI       | 248-375-7247 | tanisha.bowman@plantemoran.com       |
| Tanner Sakrismo      | Widmer Roel PC                                    | Fargo           | ND       | 701-237-6022 | tsakrismo@wr.cpa                     |
| Tanner Hayes         | Hawkins Ash CPAs                                  | La Crosse       | WI       | 608-793-3156 | thayes@ha.cpa                        |
| Tanya Trujillo       | CWGB&S CPAs                                       | San Diego       | CA       | 619-563-0145 | ttrujillo@cwgcpcpa.com               |
| Tanya Lansing        | Lenning & Co., Inc                                | Seal Beach      | CA       | 562-594-9729 | trlansing@lenning.com                |
| Tara Schini          | Boulay PLLP                                       | Eden Prairie    | MN       | 952-893-9320 | tschini@boulaygroup.com              |
| TARA EASTWOOD        | Bowman & Company, LLP                             | STOCKTON        | CA       | 209-473-1040 | tarae@cpabowman.com                  |
| Tara Skole           | Peter Shannon and Company                         | Countryside     | IL       | 708-482-3000 | tara@petershannonco.com              |
| Tara Gaffney         | Housing Catalyst                                  | Fort Collins    | CO       | 970-215-3691 | tgaffney@housingcatalyst.com         |
| Tara Almac           | Gorfine Schiller & Gardyn, PA                     | Owings Mills    | MD       | 410-517-6876 | talmacy@gsg-cpa.com                  |
| Taryn Adams          | Fox, Garcia & Company                             | Big Spring      | TX       | 214-842-8464 | taryn@foxgarcia.cpa                  |
| Tate Royer           | YHB CPAs                                          | Winchester      | VA       | 540-662-3417 | tate.royer@yhbcpa.com                |
| Tatyana Cortez       | Pease Bell CPAs, LLC                              | Cleveland       | OH       | 216-348-9600 | tcortez@peasebell.com                |
| Taylor Piersante     | Winkel, Green & Company, LLP                      | Columbus        | OH       | 614-261-1494 | tpiersante@wgccpcpas.com             |
| Taylor Pitoniak      | McGill, Power, Bell & Associates, LLP             | Erie            | PA       | 814-453-6594 | tpitoniak@mpbcpcpa.com               |
| Taylor Jones         | Pettit & Company, LLC                             | Indianapolis    | IN       |              | tjones@pettitcpas.com                |
| TC Nichols           | Charlottesville Redevelopment & Housing Authority | Charlottesville | Virginia | 2763564859   | nicholst@cvilleha.com                |

|                  |                                         |               |    |              |                               |
|------------------|-----------------------------------------|---------------|----|--------------|-------------------------------|
| Ted Barfield     | Barfield and Kinhead LLC                | Loganville    | GA | 770-466-7070 | tbarfield@bkcpallc.com        |
| Ted Hochsprung   | Kolnicki Peterson Wirth                 | Downers Grove | IL | 630-390-1140 | tedandsonya@comcast.net       |
| Ted Berkowitz    | Marcum LLP                              | New Haven     | CT |              | ted.berkowitz@marcumllp.com   |
| Ted Williamson   | RubinBrown                              | Saint Louis   | MO | 314-290-3300 | ted.williamson@rubinbrown.com |
| Teresa Perkins   | Meyers Brothers Kalicka, PC             | Holyoke       | MA | 413-536-8510 | Tperkins@mbkcpa.com           |
| Teresa Morin     | Gray Station CPAs PC                    | Gray          | TN | 4234770100   | teresa@graystationcpas.com    |
| Terrell Mccaa li | Gorfine Schiller & Gardyn, PA           | Owings Mills  | MD | 3016765782   | tmccaaai@gsg-cpa.com          |
| Terri Ray        | Rubino & Company                        | Bethesda      | MD | 301-564-3636 | tray@rubino.com               |
| Terri Carlson    | Affordable Housing Accountants, Ltd     | Portersville  | PA |              | Terri@ahaltd.cpa              |
| Terry Schmoyer   | Schmoyer and Company, LLC               | Columbia      | SC | 803-254-2050 | tschmoyer@schmoyercpa.com     |
| Terry Hensler    | Aprio, LLP                              | Atlanta       | GA | 770-353-7109 | terry.hensler@aprio.com       |
| Terry Collier    | Tyler Collier Associates LLC            | Pittsburgh    | PA | 412-471-7060 | tcollier@tcacpas.com          |
| Terry Winstead   | Henderson, Hutcherson, McCullough, PLLC | Chattanooga   | TN | 423-756-7771 | twinstead@hhmcpas.com         |
| Tesh Assefa      | Loveridge Hunt & Co, PLLC               | Bellevue      | WA | 425-453-2088 | tassefa@loveridgehuntcpa.com  |
| Tesia Muniz      | Opportunity Home San Antonio            | SAN ANTONIO   | TX | 210-477-6109 | tesia_muniz@homesa.org        |
| Thomas Koranda   | Evergreen Real Estate Services          | Chicago       | IL | 312-382-3227 | tkoranda@evergreenreg.com     |
| Thomas Engman    | KKAJ, LLP                               | Valencia      | CA | 818-848-5585 | tom@kkajcpa.com               |
| Thomas Grabow    | Baker Tilly US, LLP - Milwaukee         | Milwaukee     | WI | 414-777-5500 | Tom.Grabow@bakertilly.com     |
| Thomas Wilson    | Dauby O'Connor & Zaleski LLC            | Carmel        | IN | 3178196258   | twilson@dozllc.com            |
| Thomas Schneider | Dauby O'Connor & Zaleski LLC            | Carmel        | IN | 3177143563   | tschneider@dozllc.com         |
| Thomas Putman    | CLA                                     | Timonium      | MD | 410-453-5553 | thomas.putman@claconnect.com  |
| Tiffany French   | Novogradac & Company LLP                | Austin        | TX | 512-349-3232 | tiffany.french@novoco.com     |
| Tiffany Rogers   | Keller & Owens, LLC                     | Overland Park | KS | 913-338-3500 | trogers@kellerowens.com       |
| Tiffany Brooks   | Bernard Robinson & Company, L.L.P.      | Greensboro    | NC | 3362320556   | tbrooks@brccpa.com            |

|                      |                                            |                  |         |              |                                   |
|----------------------|--------------------------------------------|------------------|---------|--------------|-----------------------------------|
| Tiffany Fearneyhough | RF Company CPAs, PS                        | Lakewood         | WA      |              | tfearneyhough@rf-co.com           |
| Tim Flaherty         | Flaherty Salmin CPAs                       | Rochester        | NY      | 5853971325   | tflaherty@fs-cpa.com              |
| Tim York             | MarksNelson LLC                            | Overland Park    | KS      | 816-743-7700 | tyork@mnadvisors.com              |
| Tim Hart             | Grandizio, Wilkins, Little & Matthews, LLP | Sparks           | MD      | 410-494-0885 | thart@gwlmcpa.com                 |
| Tim Doyle            | Dauby O'Connor & Zaleski LLC               | Carmel           | IN      |              | tdoyle@dozllc.com                 |
| Tim Sumrall          | Aprio, LLP                                 | Atlanta          | GA      | 404-892-9651 | Tim.Sumrall@aprio.com             |
| Tim Miller           | Cavanaugh & Company, PLLC                  | Edina            | MN      |              | timmm@cavco-cpa.com               |
| Tim Misciagna        | Apple Growth Partners                      | Akron            | OH      | 216-285-2956 | tmisciagna@applegrowth.com        |
| Tim Gaines           | Whittlesey PC                              | Hartford         | CT      | 860-522-3111 | tgaines@wadvising.com             |
| Tim Smith            | Bernard Robinson & Company, L.L.P.         | Greensboro       | NC      | 336-294-4494 | tsmith@brccpa.com                 |
| Tim Komenda          | Peter Shannon and Company                  | Countryside      | IL      | 708-482-3000 | Tim@petershannonco.com            |
| Tim Kennedy          | RubinBrown                                 | Saint Louis      | MO      | 314-290-3300 | tim.kennedy@rubinbrown.com        |
| Timothy Lens         | BerganKDV LLC                              | Omaha            | NE      |              | timothy.lens@creativeplanning.com |
| Timothy Garstka      | Meyers Brothers Kalicka, PC                | Holyoke          | MA      | 413-536-8510 | Tgarstka@mbkcpa.com               |
| Timothy Streeter     | Kittell, Branagan & Sargent                | St. Albans       | VT      | 802-524-9531 | tstreeter@kbscpa.com              |
| Timothy Connoles     | SC&H Group                                 | Sparks Glencoe   | MD      | 410-363-3200 | tconnoles@schgroup.com            |
| Timothy Kincaid      | RSM US LLP                                 | Boston           | MA      | 617-241-1527 | tpkincaid@hotmail.com             |
| Timothy Campbell     | Marcum LLP                                 | New Haven        | CT      |              | timothy.campbell@marcumllp.com    |
| Tina Chiang          | TINA T. CHIANG ACCOUNTANCY CORPORATION     | CITY OF INDUSTRY | CA      | 626-674-5022 | chinesecpa@msn.com                |
| Tina Cioffi          | Kittell, Branagan & Sargent                | St. Albans       | VT      | 802-524-9531 | tcioffi@kbscpa.com                |
| Tina Huisman         | Baker Tilly US, LLP - Madison              | Madison          | WI      | 608-249-6622 | tina.huisman@bakertilly.com       |
| Tinus VanWyk         | Superstein PA                              | Hollywood        | Florida |              | tvanwyk@supersteincpa.com         |
| Tito Castro          | Turner Stone & Company                     | Dallas           | TX      | 972-239-1660 | titoc@turnerstone.com             |
| TJ Sheldon           | Mahoney CPAs and Advisors                  | St Paul          | MN      | 651-227-6695 | tsheldon@mahoneycpa.com           |

|                  |                                       |                    |    |              |                                 |
|------------------|---------------------------------------|--------------------|----|--------------|---------------------------------|
| Toasha Lierman   | TWIN FALLS HOUSING AUTHORITY          | Kimberly           | ID | 2087335765   | tlierman@twinfallshousing.com   |
| Tobbie Wells     | Bowman & Company, LLP                 | STOCKTON           | CA | 209-473-1040 | TWells@cpabowman.com            |
| Todd Estes       | Turner Stone & Company                | Dallas             | TX | 972-239-1660 | todde@turnerstone.com           |
| Todd Vernon      | Dooley & Vicars CPAs, LLP             | North Chesterfield | VA | 804-355-2808 | todd@dvcpas.com                 |
| Todd Hendon      | Miller & Rose, PA                     | Searcy             | AR | 501-268-8692 | thendon@miller-rose.com         |
| Todd Graves      | Tarwater & Company                    | Knoxville          | TN | 865-584-0294 | toddgraves@tarwaterco.com       |
| Tom Riekstins    | Raphael and Raphael LLP               | Boston             | MA | 617-357-0100 | tomr@rrllp.com                  |
| Tom Goldfuss     | Whittlesey PC                         | Hartford           | CT | 860-522-3111 | tgoldfuss@wadvising.com         |
| Tom Gallo        | Gorfine Schiller & Gardyn, PA         | Owings Mills       | MD | 410-517-6876 | tgallo@gsg-cpa.com              |
| Tom Johnson      | Mahoney CPAs and Advisors             | St Paul            | MN | 651-227-6695 | tjohnson@mahoneycpa.com         |
| Tom Nolan        | Flaherty Salmin CPAs                  | Rochester          | NY | 5852790120   | tnolan@fs-cpa.com               |
| Tom Carr         | Aprio, LLP                            | Atlanta            | GA | 404-892-9651 | Tom.Carr@aprio.com              |
| Tom Pyper        | Plante & Moran PLLP                   | Columbus           | OH | 614-849-3000 | tom.pyper@plantemoran.com       |
| Tom Lund         | Tramer & Bolbach, Inc                 | Beachwood          | OH | 2167658110   | TLund@tramerbolbach.com         |
| Tomer Halevy     | PKF, P.C.                             | Quincy             | MA | 617-753-9985 | thalevy@pkfboston.com           |
| Tommy Turner     | Dooley & Vicars CPAs, LLP             | North Chesterfield | VA | 804-355-2808 | tommy@dvcpas.com                |
| Tommy Barton     | Barton, Gonzalez & Myers, P.A.        | Largo              | FL | 727-344-1040 | tommy@bgm.cpa                   |
| Tommy Lewis      | Christian & Denaburg, PC              | Birmingham         | AL |              | gtl@christiandenaburg.com       |
| Tonia Hedrick    | Bernard Robinson & Company, L.L.P.    | Greensboro         | NC | 336-294-4494 | thedrick@brccpa.com             |
| Tony LaNasa      | HW&Co.                                | Woodmere           | OH | 216-831-1200 | anthony.lanasa@hwco.cpa         |
| Tony Grychowski  | McGill, Power, Bell & Associates, LLP | Erie               | PA | 814-453-6594 | tgrychowski@mpbcpa.com          |
| Tonya Frammolino | Housing Catalyst                      | Fort Collins       | CO | 586-623-2666 | tframmolino@housingcatalyst.com |
| Tonya Hall       | Bonadio & Co., LLP                    | Pittsford          | NY | 585-313-0792 | thall@bonadio.com               |
| Tonya Wright     | Raleigh Housing Authority             | Raleigh            | NC | 919-508-1350 | twright@rhaonline.com           |
| Torie Shifflett  | YHB CPAs                              | Winchester         | VA |              | torie.shifflett@yhbcpa.com      |

|                   |                                           |                |    |              |                                   |
|-------------------|-------------------------------------------|----------------|----|--------------|-----------------------------------|
| Tracee Buethner   | Widmer Roel PC                            | Fargo          | ND | 701-237-6022 | tbuethner@wr.cpa                  |
| Tracie Baugus     | Stemen Mertens Stickler CPAs & Associates | Columbus       | OH | 614-224-0955 | tbaugus@sms-cpas.com              |
| Trait Thorne      | Casey Peterson Ltd                        | Rapid City     | SD | 605-348-1930 | trait@caseypeterson.com           |
| Travis Harrington | CohnReznick                               | Bethesda       | MD | 301-907-2336 | travis.harrington@cohnreznick.com |
| Travis Burns      | Flaherty Salmin CPAs                      | Rochester      | NY | 585-297-0120 | tburns@fs-cpa.com                 |
| Trent Parkinson   | Katz, Sapper & Miller                     | Indianapolis   | IN | 317-452-1020 | tparkinson@ksmcpa.com             |
| Trent Senske      | Mahoney CPAs and Advisors                 | St Paul        | MN | 651-227-6695 | tsenske@mahoneycpa.com            |
| Trenton Kleist    | Baker Tilly US, LLP - Madison             | Madison        | WI | 608-249-6622 | trenton.kleist@bakertilly.com     |
| Trenton Watson    | Flaherty Salmin CPAs                      | Rochester      | NY | 585-279-0120 | twatson@fs-cpa.com                |
| Tresa Grimes      | Huselton, Morgan & Maulsby, P C           | Dallas         | TX | 972-404-1010 | tgrimes@hmpc.com                  |
| Trevor Polewka    | Maner Costerisan PC                       | Lansing        | MI |              | tpolewka@manercpa.com             |
| Trish Harthausen  | CLA                                       | Timonium       | MD | 410-453-0900 | trish.harthausen@claconnect.com   |
| Trisha Floyd      | CLA                                       | Timonium       | MD | 410-453-0900 | trisha.floyd@claconnect.com       |
| Troy Olson        | McDermitt Davis, LLC                      | Orlando        | FL | 407-843-5406 | tolson@mcdermittdavis.com         |
| Troy Merkel       | RSM US LLP                                | Boston         | MA | 617-241-1527 | troy.merkel@rsmus.com             |
| Troy Broussard    | DHA - Housing Solutions for North Texas   | Dallas         | TX | 214-951-8301 | troy.broussard@dhantx.com         |
| Troy Earl         | Harris CPAs                               | Meridian       | ID | 208-333-8965 | troyearl@harriscpas.com           |
| Troy Walters      | Damiano Burk & Nuttall, PC                | Lincoln        | RI | 401-333-2880 | twalters@dbncpas.com              |
| Tuli Schachter    | Samuel Reinhold CPA                       | Brooklyn       | NY |              | tulis@reinholdco.com              |
| Tung Pham         | KHA Accountants, PLLC                     | Flower Mound   | TX |              | tung.pham@khaaccountants.com      |
| Ty Holman         | Haynie & Company                          | Littleton      | CO | 303-734-4800 | tyh@hayniecpas.com                |
| Ty Riley          | Smith Marion & Company                    | Franklin       | TN | 203-273-4431 | triley@smco.cpa                   |
| Tyler Kimmel      | CohnReznick                               | Atlanta        | GA | 404-847-9447 | tyler.kimmel@cohnreznick.com      |
| Tyler Kueny       | The CJ Group                              | Frisco         | TX | 972-202-8000 | tyler.kueny@thecjgroup.com        |
| Tyler Truman      | Otis   Atwell                             | South Portland | ME | 207-780-1100 | ttruman@otisatwell.com            |

|                             |                                           |                |    |              |                                      |
|-----------------------------|-------------------------------------------|----------------|----|--------------|--------------------------------------|
| Tyler Meharg                | YHB CPAs                                  | Winchester     | VA | 540-662-3417 | tyler.meharg@yhbcpa.com              |
| Tyler Raphael               | Raphael and Raphael LLP                   | Boston         | MA | 617-357-0100 | tylerr@rrllp.com                     |
| Tyler Kern                  | Packer Thomas                             | Canfield       | OH | 330-881-8919 | tkern@packerthomas.com               |
| Tyler Gleason               | Stemen Mertens Stickler CPAs & Associates | Columbus       | OH | 614-224-0955 | tgleason@sms-cpas.com                |
| Tyler Irvine                | Blue & Co., LLC                           | Cincinnati     | OH | 513-287-7571 | tirvine@blueandco.com                |
| Tyler Harvell               | Henderson, Hutcherson, McCullough, PLLC   | Chattanooga    | TN |              | tharvell@hhmcpas.com                 |
| Usman Malik                 | Gorfine Schiller & Gardyn, PA             | Owings Mills   | MD |              | umalik@gsg-cpa.com                   |
| Valerie Kaufman             | CTBK                                      | Amherst        | NY | 716-630-2400 | vkaufman@ctbk.com                    |
| Vandie Oaties               | Schlaupitz Madhavan, PC                   | Troy           | MI |              | voaties@smcpafirm.com                |
| Vanessa Graciano            | CBIZ Mayer Hoffman McCann PC              | Los Angeles    | CA | 661-325-7500 | vgraciano@cbiz.com                   |
| Vanessa Singhdhillon        | CohnReznick, LLP                          | Dallas         | TX | 214-545-3973 | vanessa.singhdhillon@cohnreznick.com |
| Vera Adams                  | Gorfine Schiller & Gardyn, PA             | Owings Mills   | MD | 410-356-5900 | vadams@gsg-cpa.com                   |
| Verka Nakovska              | Haynie & Company                          | Littleton      | CO | 303-734-4800 | veran@hayniecpas.com                 |
| Veronica Bulman             | RSM US LLP                                | Boston         | MA | 617-241-1527 | veronica.bulman@rsmus.com            |
| Vickie Brouse               | KHA Accountants, PLLC                     | Flower Mound   | TX | 972-221-2500 | vickie.brouse@khaaccountants.com     |
| Vicky Chen                  | Wieland Wallace Inc.                      | Batavia        | IL | 6304254387   | Vicky@wielandcpas.net                |
| Victor Szerpicki            | Clumeck Stern, CPA                        | Encino         | CA | 440-759-6158 | Victor@clumeckstern.com              |
| Victoria Hitchcock          | Gorfine Schiller & Gardyn, PA             | Owings Mills   | MD | 410-517-6876 | vhitchcock@gsg-cpa.com               |
| Victoria Foulke             | Dauby O'Connor & Zaleski LLC              | Carmel         | IN | 317-819-6115 | vfoulke@dozllc.com                   |
| Victoria Barger             | Gorfine Schiller & Gardyn, PA             | Owings Mills   | MD | 410-356-5900 | vbarger@gsg-cpa.com                  |
| Victoria Chappell           | Opportunity Home San Antonio              | SAN ANTONIO    | TX | 210-477-6109 | victoria_chappell@homesa.org         |
| Victoria Sylvia             | Damiano Burk & Nuttall, PC                | Lincoln        | RI | 401-333-2880 | vsylvia@dbncpas.com                  |
| Victoria Menchaca-Rodriguez | Haynie & Company                          | Littleton      | CO | 303-734-4800 | victoriar@hayniecpas.com             |
| Vince Barbone               | Whisman Giordano & Associates, LLC        | Newark         | DE |              | vbarbone@whismangiordano.com         |
| Vince Phorn                 | WithumSmith+Brown, PC                     | East Brunswick | NJ | 3103506612   | vphorn@withum.com                    |

|                        |                                         |                 |    |              |                                  |
|------------------------|-----------------------------------------|-----------------|----|--------------|----------------------------------|
| Viraj Desai            | Citrin Cooperman                        | New York        | NY | 212-331-7600 | VDesai@berdonllp.com             |
| Wade Pack              | Bernard Robinson & Company, L.L.P.      | Greensboro      | NC | 3362324412   | wpack@brccpa.com                 |
| Wade Kraenzle          | RubinBrown                              | Saint Louis     | MO | 314-290-3300 | wade.kraenzle@rubinbrown.com     |
| Wadzanai Mbetu         | SVA Certified Public Accountants, S.C.  | Madison         | WI | 2629235276   | wambetu@gmail.com                |
| Wanda Ellison-Osborne  | CohnReznick                             | Bethesda        | MD | 301-280-1872 | Wanda.Ellison@cohnreznick.com    |
| Wendi Berthelot        | LaPorte CPAs & Busines Advisors         | Covington       | LA |              | wberthelot@laporte.com           |
| Wendy LaCroix          | BookSpring Business Services Inc.       | Sioux City      | IA | 712-203-2988 | wendy@bookspring.io              |
| Wendy Holle            | Conway, Deuth & Schmiesing, PLLP        | WILLMAR         | MN | 320-235-3311 | wholle@cdscpa.com                |
| Wendy Moran            | MHCS P.C.                               | West Des Moines | IA | 515-288-3279 | wmoran@mhcscpa.com               |
| Wendy Harvey           | CohnReznick, LLP                        | Dallas          | TX | 214-545-3973 | wendy.harvey@cohnreznick.com     |
| Wenjia (Rebecca) Zhang | MN Blum LLC                             | Rockville       | MD | 301-337-3314 | rebecca@mnbium.com               |
| Wes Addison            | Addison Accounting Services, PLLC       | Tucson          | AZ | 520-327-5025 | wesadd@cwa-cpa.com               |
| Wes Salem              | CWGB&S CPAs                             | San Diego       | CA | 619-563-0145 | wsalem@cwgcpcpa.com              |
| Wes Yoder              | Loucks & Schwartz                       | Nappanee        | IN | 574-773-2321 | wes@louckscpas.com               |
| Weston Porter          | Henderson, Hutcherson, McCullough, PLLC | Chattanooga     | TN |              | wporter@hmcpcas.com              |
| Whitney Kesterson      | Bowman & Company, LLP                   | STOCKTON        | CA |              | wkesterson@cpabowman.com         |
| Will Hendrickson       | FJ & Associates                         | Kaysville       | UT | 801-927-1337 | will@cpaone.net                  |
| Will Mulroy            | MCM CPAs and Advisors                   | Indianapolis    | IN |              | william.mulroy@mcmcpa.com        |
| Will Claywell          | Katz, Sapper & Miller                   | Indianapolis    | IN | 317-452-1020 | wclaywell@ksmcpa.com             |
| Will Lewis             | MRI Software                            | Solon           | OH | 205-370-8583 | will.lewis@mrsoftware.com        |
| Will Saad              | Turner Stone & Company                  | Dallas          | TX | 972-239-1660 | will.saad@bakccpa.com            |
| Will Brookshire        | Tidwell Group                           | Birmingham      | AL |              | will.brookshire@tidwellgroup.com |



|                   |                                  |                |    |              |                                  |
|-------------------|----------------------------------|----------------|----|--------------|----------------------------------|
| Will Acomb        | The CJ Group                     | Frisco         | TX | 972-202-8000 | will.acomb@thecjgroup.com        |
| Will Brooks       | Tarwater & Company               | Knoxville      | TN | 865-584-0294 | willbrooks@tarwaterco.com        |
| Will Matthews     | Winkel, Green & Company, LLP     | Columbus       | OH | 614-261-1494 | wmatthews@wgccpas.com            |
| William Belvedere | Redpath CPA's                    | St. Paul       | MN | 9522703307   | bbelvedere@redpathcpas.com       |
| William Sawicki   | Marcum LLP                       | New Haven      | CT | 203-781-9726 | william.sawicki@marcumllp.com    |
| William Huff      | Farmer Fuqua & Huff PC           | Richardson     | TX | 214-473-8000 | bhuff@ffhpc.com                  |
| William Haderlein | Arthur P. Donner CPA             | Willowbrook    | IL | 630-789-6709 | chicagolanddeck@rcn.com          |
| William Keyser    | Kittell, Branagan & Sargent      | St. Albans     | VT | 802-524-9531 | bkeyser@kbscpa.com               |
| William Camden    | Winkel, Green & Company, LLP     | Columbus       | OH |              | wcamden@wgccpas.com              |
| William Diaz      | Flaherty Salmin CPAs             | Rochester      | NY |              | wdiaz@fs-cpa.com                 |
| William Martin    | Harbor Care                      | Nashua         | NH | 6038823616   | w.martin@harborcarenh.org        |
| William Sherbert  | Sherbert CPA, PC                 | Charlotte      | NC | 7049268170   | bsherbert@sherbertcpa.com        |
| William Stephens  | Henderson & Pilleteri, LLC       | Birmingham     | AL | 205-982-0992 | wstephens@hendersoncpa.com       |
| William Cobb      | Henderson & Pilleteri, LLC       | Birmingham     | AL | 205-982-0992 | wcobb@hendersoncpa.com           |
| William McDonald  | Bonadio & Co., LLP               | Pittsford      | NY | 646-362-6030 | wmcdonald@bonadio.com            |
| William Seals     | Malcolm Johnson & Company, PA    | DeBary         | FL | 386-668-6464 | wseals@malcolmjohnsoncompany.com |
| Wm. Todd Little   | Little & Associates              | Monroe         | LA | 318-361-9600 | todd1@littleandassoc.net         |
| Wyatt Parkhurst   | Schlaupitz Madhavan, PC          | Troy           | MI |              | wparkhurst@smcpafirm.com         |
| Xavier Lavigne    | Flaherty Salmin CPAs             | Rochester      | NY | 585-297-0120 | xlavigne@fs-cpa.com              |
| Xiaodan Ye        | Opportunity Home San Antonio     | SAN ANTONIO    | TX | 210-477-6075 | xiaodan_ye@saha.org              |
| Yaakov Slotkin    | Fasten Halberstam LLP            | New York       | NY | 212-751-8337 | yslotkin@fhllp.com               |
| Yael Bauman       | Fasten Halberstam LLP            | New York       | NY | 212-751-8337 | ybauman@fhllp.com                |
| Yan Zhang         | Holthouse Carlin & Van Trigt LLP | Los Angeles    | CA | 310-566-1933 | yan.zhang@hcv.com                |
| Yaneth Tafciu     | Turner Stone & Company           | Dallas         | TX | 972-239-1660 | yaneth@turnerstone.com           |
| Yechiel Roth      | YH Roth CPA                      | Chestnut Ridge | NY | 845-517-5111 | yr@yhroth.com                    |

|                       |                                    |                  |    |                       |                                   |
|-----------------------|------------------------------------|------------------|----|-----------------------|-----------------------------------|
| Yechiel Reich         | Bernath & Rosenberg, PC            | New York         | NY | 212-221-1140 ext. 199 | yreich@bernathandrosenberg.com    |
| Yehoshua Friedman     | Bernath & Rosenberg, PC            | New York         | NY | 212-221-1140 ext. 199 | yfriedman@bernathandrosenberg.com |
| Yehuda Bunker         | Roth & Co                          | Brooklyn         | NY | 718-236-1600          | ybunker@rothcocpa.com             |
| Yeshaia Tarshish      | Roth & Co                          | Brooklyn         | NY | 718-236-1600          | Ytarshish@rothcocpa.com           |
| Yie Li                | Novogradac & Company LLP           | Austin           | TX |                       | yie.li@novoco.com                 |
| Yllka Manushi         | UHY LLP                            | Farmington Hills | MI | 248-204-9315          | ymanushi@uhy-us.com               |
| Zac Neely             | HoganTaylor, LLP                   | Little Rock      | AR |                       | zneely@hogantaylor.com            |
| Zach Christensen      |                                    |                  |    |                       | helpme@ahacpa.org                 |
| Zach Prante           | Widmer Roel PC                     | Fargo            | ND | 701-237-6022          | zprante@wr.cpa                    |
| Zach Griffin          | Gainesville Housing Authority      | Gainesville      | GA |                       | zgriffin@athenshousing.org        |
| Zach Magistro         | Pease Bell CPAs, LLC               | Cleveland        | OH | 216-348-9600          | zmagistro@peasebell.com           |
| Zach Hazelwood        | Bernard Robinson & Company, L.L.P. | Greensboro       | NC | 336-294-4494          | zach.hazelwood@brccpa.com         |
| Zach Mayberry         | Dauby O'Connor & Zaleski LLC       | Carmel           | IN | 317-819-6103          | zmayberry@dozllc.com              |
| Zach Doehrmann        | MHCS P.C.                          | West Des Moines  | IA | 515-288-3279          | zdoehrmann@mhcscca.com            |
| Zach Foutz            | Foti, Flynn Lowen & Co.            | Roanoke          | VA | 540 344-9246          | zfoutz@fflc.com                   |
| Zach Linsmeyer        | KerberRose                         | Shawano          | WI |                       | zachary.linsmeyer@kerberrose.com  |
| Zacharia Waxler       | Roth & Co                          | Brooklyn         | NY | 718-236-1600          | zwaxler@rothcocpa.com             |
| Zachary Koldys        | Kittell, Branagan & Sargent        | St. Albans       | VT |                       | zkoldys@kbscca.com                |
| Zachary Giampaolo     | Giampaolo & Associates             | Lincroft         | NJ | 732-842-4550          | zach@hpgnj.com                    |
| Zachary Callen-Taylor | Gray, Griffith & Mays              | Charlestone      | WV | 3043459400            | zcallentaylor@ggmcpc.net          |
| Zack Lang             | Housing Catalyst                   | Fort Collins     | CO | 719-231-0464          | zlang@housingcatalyst.com         |
| Zackary Erdman        | Giampaolo & Associates             | Lincroft         | NJ | 7328424550            | zackary@hpgnj.com                 |
| Zev Goldgrab          | Martin Friedman & Company          | Brooklyn         | NY | 718-338-6900          | zgoldgrab@mfandco.com             |
| Zoe Zhang             | Citrin Cooperman                   | New York         | NY |                       | zzhang@berdonllp.com              |
| Zulaa Lefebvre        | Mahoney CPAs and Advisors          | St Paul          | MN | 651-227-6695          | zlefebvre@mahoneycpa.com          |