

**OFFICE OF THE COMPTROLLER-BUREAU OF AUDIT**  
**PREQUALIFIED CPA LIST**  
**April 24, 2009**

|    | NAME   | ADDRESS                             | LOCATION                       | CONTACT               | INTERNET                     | PHONE          | Firm Size | EXP.%    | YRS.     |
|----|--|-------------------------------------|--------------------------------|-----------------------|------------------------------|----------------|-----------|----------|----------|
| 1  | A.F. Paredes & Co., CPAs                         | 99 John Street, Suite 408           | New York, N.Y. 10038           | Anthony F. Paredes    | afparedes@paredescpa.com     | (212) 285-1725 | 6 - 15    | 51 - 100 | 6 - 15   |
| 2  | Alleyne & Company, CPA, PC                       | 80 Broad Street, Fifth Floor        | New York, N.Y. 10004           | Cuthbert A. Alleyne   | Alleyne@Alleynecompany.com   | (212) 391-2410 | 6 - 15    | 51 - 100 | 6 - 15   |
| 3  | Anchin, Block, & Anchin, LLP                     | 1375 Broadway                       | New York, NY 10018             | Stephen Shulman       | stephen.shulman@anchin.com   | (212)840-3456  | > 100     | 1 - 25   | 31 - 100 |
| 4  | Armstrong, Ivan D.                               | 170 Broadway Suite 901              | New York, N.Y. 10038           | Ivan Armstrong        | tacarmstrong@hotmail.com     | (212) 233-2777 | 1 - 5     | 1 - 25   | 6 - 15   |
| 5  | Armstrong, Patricia, CPA                         | 233 West 99th Street, Suite 3A      | New York, N.Y. 10025           | Patricia Armstrong    | parmcpa@nyc.rr.com           | (212) 304-8696 | 1 - 5     | 51 - 100 | 16 - 30  |
| 6  | Arumemi, Peter A., CPA                           | 49 Winchester Avenue                | Staten Island, N.Y. 10312-6506 | Peter Arumemi         | parumemi@aol.com             | (718) 984-0392 | 6 - 15    | 51 - 100 | 16 - 30  |
| 7  | Ballo & Co.                                      | 67 Hudson Street, #1C               | New York, N.Y. 10013           | Angelito A. Ballo     | balloandco@aol.com           | (212) 406-1640 | 1 - 5     | 51 - 100 | 16 - 30  |
| 8  | Baum, Rose                                       | 48 Lake Nanuet Drive                | Nanuet, N.Y. 10954             | Rose Baum             | rose@baumcpa.com             | (212) 769-3633 | 1 - 5     | 51 - 100 | 6 - 15   |
| 9  | Berdon LLP                                       | 360 Madison Avenue                  | New York, NY 10017             | Seth Molod            | smolod@berdonllp.com         | (212)331-7420  | > 100     | 1 - 25   | 31 - 100 |
| 10 | BDO Seidman, LLP                                 | 330 Madison Avenue                  | New York, N.Y. 10017           | Adam B. Cole          | acole@bdo.com                | (212) 885-8327 | > 100     | 1 - 25   | 31 - 100 |
| 11 | Bharat R. Magdalia CPA PC                        | 110 West 40th Street, Suite 506     | New York, N.Y. 10018           | Bharat Magdalia       | bharatm@superlink.net        | (212) 764-8814 | 6 - 15    | 1 - 25   | 16 - 30  |
| 12 | Bollam, Sheedy, Torani & Co. LLP CPA's           | 26 Computer Drive West              | Albany, N.Y. 12205             | Willard G. Reynolds   | wreynolds@bstco.com          | (518)459-6700  | 51 - 100  | 26 - 50  | 16 - 30  |
| 13 | Buchbinder, Tunick & Co., LLP                    | One Pennsylvania Plaza              | New York, N.Y 10119-0219       | Barry Wechsler        | bwechsler@buchbinder.com     | (212) 896-1902 | 51 - 100  | 1 - 25   | 6 - 15   |
| 14 | Cerini & Associates, LLP                         | 330 Veterans Memorial Hwy           | Bohemia, N.Y. 11716            | Kenneth Cerini        | Kenc@ceriniandassociates.com | (631) 582-1600 | 16 - 50   | 51 - 100 | 6 - 15   |
| 15 | Chowdhury, Dhruva, CPA                           | 70 State Street                     | Rockville Centre, N.Y. 11570   | Dhruva Chowdhury      | dhrubac@aol.com              | (516) 678-6738 | 6 - 15    | 51 - 100 | 16 - 30  |
| 16 | Clemente E. Nwizubo, CPA, PC                     | 516 William Street, Rm. 805         | New York, N.Y. 10038           | Clemente E. Nwizubo   | cnwizubo@aol.com             | (212) 513-0103 | 1 - 5     | 51 - 100 | 16 - 30  |
| 17 | Clifton, Gunderson LLP                           | 9515 Deereco Road, Suite 500        | Timonium, Maryland 21093       | Thomas G. Heseltine   | Tom.Heseltine@cliftoncpa.com | (410) 453-0900 | > 100     | 26 - 50  | 31 - 100 |
| 18 | Dadia Valles & Vendiola LLP                      | 91-31 Queens Blvd. Suite 500        | Elmhurst, N.Y. 11373           | Nicasio D. Dadia      | ndadia@dadiavallescpea.com   | (718) 275-1422 | 16 - 50   | 51 - 100 | 16 - 30  |
| 19 | Daniju CPA, PC                                   | 327 East 149 Street, 2nd Floor      | Bronx NY 11451                 | Iskeel O. Daniju      | danijucpa@yahoo.com          | (718) 589-2762 | 6 - 15    | 51 - 100 | 1 - 5    |
| 20 | D'Arcangelo & Co., LLP                           | 120 Lomond Court                    | Utica, NY 13502                | Mark Semo             | msemo@darcangelo-cny.com     | (315) 735-5216 | 51 - 100  | 51 - 100 | 31 - 100 |
| 21 | Deans, Archer & Co.                              | 265 E. Merrick Road, Suite 205      | Valley Stream, N.Y. 11580      | Glenn N. Deans        | deansarcher@yahoo.com        | (516) 872-6922 | 6 - 15    | 26 - 50  | 16 - 30  |
| 22 | Deloitte & Touche, LLP                           | 2 World Financial Center            | New York, N.Y.10027            | David B. Jones        | davjones@deloitte.com        | (973) 683-7125 | > 100     | 51 - 100 | 16 - 30  |
| 23 | Diamond, Kerbis & Weinstein CPAs, PC             | 99 Mineola Avenue                   | Roslyn Heights, N.Y 11577      | Arnold Roger Kerbis   | akerbis@diamondkerbis.com    | (516) 484-2700 | 6 - 15    | 51 - 100 | 16 - 30  |
| 24 | Egbon, Moses, CPA                                | 222-29 141 Road                     | Laurelton, N.Y. 11413          | Moses Egbon           | egboash@mindspring.com       | (718)712-0310  | 1 - 5     | 51 - 100 | 6 - 15   |
| 25 | ERE LLP  | 440 Park Avenue South, 5th Floor    | New York, N.Y. 10016           | Theodore Kravitz      | tkravitz@ere-cpa.com         | (212) 931-9119 | 51 - 100  | 26 - 50  | 16 - 30  |
| 26 | Ernst & Young, LLP                               | Five Times Square                   | New York, N.Y. 10036-6530      | David Milkosky        | david.milkosky@ey.com        | (212) 773-3000 | > 100     | 1 - 25   | 31 - 100 |
| 27 | Franciosa Stephen E, CPA                         | 213 Fordham Street                  | City Island, NY 10464-1467     | Stephen Franciosa     | sfcpas@optonline.net         | (718) 885-9191 | 1 - 5     | 51 - 100 | 16 - 30  |
| 28 | Gallo & Company CPA LLP                          | 420 Jericho Turnpike, STE 101       | Jericho, N.Y. 11753            | Frank A. Gallo        | FGALLO@GALLOANDCO.COM        | (516) 681-4700 | 1 - 5     | 26 - 50  | 16 - 30  |
| 29 | Gettry Marcus Stern & Lehrer, CPA, PC            | 220 Fifth Ave 4th Floor             | New York, NY 10001             | Joel C. Dressner      | info@gmslly.com              | (212) 684-3399 | 51 - 100  | 1 - 25   | 6 - 15   |
| 30 | Grant Thornton LLP                               | 60 Broad Street                     | New York, N.Y. 10006           | Carney Au Yeung       | carney.auyeung@gt.com        | (212) 624-5228 | > 100     | 1 - 25   | 31 - 100 |
| 31 | Grassi & Co.CPAs PC                              | 2001 Marcus Avenue                  | Lake Success, NY 11042         | Louis Grassi          | lgrassi@grassicpas.com       | (516) 256-3500 | 51 - 100  | 1 - 25   | 6 - 15   |
| 32 | Gutierrez & Estabillo, LLP                       | 141-05 Northern Boulevard, Suite 10 | Flushing, N.Y. 11354           | Samuel Estabillo      | SonnyE1011@aol.com           | (718) 886-7444 | 6 - 15    |          | 16 - 30  |
| 33 | H.K. Koya, CPA, PC                               | 74-10 Broadway                      | Elmhurst, New York 11373       | Harendra Koya         | hk584@aol.com                | (718) 426-7881 | 1 - 5     | 51 - 100 | 16 - 30  |
| 34 | Hiralall & Brown                                 | 296 Nassau Ave                      | Freeport, N.Y. 11520           | Jack Hiralall         | jhiralall@optonline.net      | (516) 546-5800 | 1 - 5     | 51 - 100 | 16 - 30  |
| 35 | Hoberman, Miller, Goldstein & Lesser CPA'S, P.C. | 226 West 26th Street, 8th floor     | New York, NY 10001             | Steve Lesser          | steve@hmgl.com               | (212) 463-0900 | 16 - 50   | 1 - 25   | 16 - 30  |
| 36 | Horowitz & Ullmann, CPAs, PC                     | 275 Madison Avenue, Suite 902       | New York, N.Y. 10016           | Steward Hung          | shung@horowitz-ullmann.com   | (212) 532-3736 | 16 - 50   | 1 - 25   | 6 - 15   |
| 37 | Israeloff, Trattner & Co., CPAs, PC              | 1225 Franklin Avenue                | Garden City, N.Y. 11530        | Richard A. Mills      | rmills@israeloff.com         | (516) 240-3300 | 16 - 50   | 26 - 50  | 16 - 30  |
| 38 | J.H. Cohn LLC                                    | 1212 Avenue of the Americas         | New York, N.Y. 10036           | James Heinze          | jheinze@jhcohn.com           | (212) 297-0400 | > 100     | 1 - 25   | 16 - 30  |
| 39 | J. L. Howard, PC                                 | 139 Fulton Street                   | New York, N.Y. 10038           | John L. Howard        | jlhowardjr@aol.com           | (212) 227-3730 | 1 - 5     | 1 - 25   | 16 - 30  |
| 40 | James, Edgar CPA                                 | 32 Court Street - # 701             | Brooklyn, NY 11201             | Edgar James           | EJCPA_98@yahoo.com           | (718) 596-8481 | 1 - 5     | 51 - 100 | 6 - 15   |
| 41 | John, Jacob & Vayalumkal, LLP                    | 11 Broadway, Suite #1166            | New York, N.Y. 10004           | Dominic J. Vayalumkal | DVayal@aol.com               | (212) 635-4155 | 16 - 50   | 51 - 100 | 16 - 30  |

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|    | NAME                                  | ADDRESS                              | LOCATION                    | CONTACT             | INTERNET                         | PHONE                  | Firm Size | (1)<br>EXP.% | YRS.     |
|----|---------------------------------------|--------------------------------------|-----------------------------|---------------------|----------------------------------|------------------------|-----------|--------------|----------|
| 42 | Joseph, Allan S., CPA                 | 170 Broadway, Suite 406              | New York, N.Y. 10038        | Allan S. Joseph     | mail.asjcpa@verizon.net          | (212) 766-0797         | 6 - 15    | 51 - 100     | 6 - 15   |
| 43 | Kaufman, Irwin, CPA                   | 1714 Avenue M                        | Brooklyn, N.Y. 11230        | Irwin Kaufman       | ikaufman1@aol.com                | (718) 376-3456         | 1 - 5     | 51 - 100     | 16 - 30  |
| 44 | Kayode Agunbiade & Co., CPAs          | 134 Evergreen Place, 8th Floor       | East Orange, N. J. 07018    | Kayode Agunbiade    | modu12@aol.com                   | (973) 676-9851/2       | 1 - 5     | 51 - 100     | 16 - 30  |
| 45 | Kenneth Cookler, CPA, PC              | 45 Magnolia Lane                     | Jericho, New York 11753     | Kenneth Cookler     | Kencookler@yahoo.com             | (516)681-8381          | 1 - 5     | 26 - 50      | 0        |
| 46 | Key, Veron                            | 6747 161 Street Apt. 2J              | Flushing, N.Y. 11365        | Veron Key           | jvk07@yahoo.com                  | 718 591-3155           | 1 - 5     | 51 - 100     | 16 - 30  |
| 47 | KPMG, LLP                             | 345 Park Avenue                      | New York, N.Y. 10154        | Steven F. Langowski | slangowski@kpmg.com              | (212) 872-3216         | > 100     | 1 - 25       | 108      |
| 48 | Koch Group & Company, LLP             | 333 Seventh Avenue                   | New York, N.Y. 10001        | Miaoling Lin        | mmlin@kgcpas.com                 | (212) 631-0700         | 16 - 50   | 1 - 25       | 6 - 15   |
| 49 | Lederer, Levine & Associates, LLC     | 1099 Wall Street West - Suite 280    | Lyndhurst, N.J. 07071       | Kenneth Lederer     | Dflanagan@llassoc.com            | (201)933-3780          | 6 - 15    | 1 - 25       | 6 - 15   |
| 50 | Les S. Thompson & Co., LLP            | 386 Park Ave. South, Suite 508       | New York, N.Y. 10016        | Les S. Thompson     | les@lestco.com                   | (212) 481-7634         | 6 - 15    | 51 - 100     | 16 - 30  |
| 51 | Loeb & Troper                         | 655 Third Avenue, 12th fl.           | New York, N.Y. 10017        | Ralph W. Esposito   | REsposito@loebandtproper.com     | (212) 867-4000         | > 100     | 51 - 100     | 16 - 30  |
| 52 | Lucas, Tucker & Company               | 105 Stevens Avenue, Suite 505        | Mt. Vernon, N.Y. 10550-2686 | Charles Utti        | Lucas.tucker@verizon.net         | (914) 699-6000         | 6 - 15    | 26 - 50      | 16 - 30  |
| 53 | Margolin, Winer & Evens, LLP          | 370 Lexington Ave. 12th fl.          | New York, NY 10017          | Howard Fielstein    | hfpielstein@mwellp.com           | (212) 973-1010         | > 100     | 1 - 25       | 16 - 30  |
| 54 | Marks Paneth & Shron LLP              | 622 Third Avenue                     | New York, N.Y. 10017        | Warren Ruppel       | wruppel@markspaneth.com          | (212) 503-6391         | > 100     | 1 - 25       | 16 - 30  |
| 55 | Mayer Rispler & Co., PC               | 18 Heyward St.                       | Brooklyn, N.Y. 11210        | Michael Friedman    | michaelf@risplercpa.com          | (718) 852-9200         | 6 - 15    | 1 - 25       | 16 - 30  |
| 56 | McGladrey & Pullen. LLP               | 1185 Ave. of the Americas, Suite 500 | New York, N.Y. 10036        | Ian J. Benjamin     | ian.benjamin@rsmi.com            | (212)372-1480          | > 100     | 1 - 25       | 31 - 100 |
| 57 | Mermelstein, Steven, CPA              | 2523 Avenue P                        | Brooklyn, N.Y. 11229        | Steven Mermelstein  | mermelwonder@optonline.net       | (718)258-6865          | 1 - 5     | 26 - 50      | 6 - 15   |
| 58 | Mitchell & Titus, LLP                 | One Battery Park Plaza               | New York, N.Y. 10004-1461   | Kwabina Appiah      | kwabina.appiah@mitchelltitus.com | (212) 709-4523         | 51 - 100  | 26 - 50      | 31 - 100 |
| 59 | Morton Berger, CPA, PC                | 15 Maiden Lane                       | New York, N.Y. 10038        | Morton Berger       | bienmoney@aol.com                | (212) 285-1117         | 1 - 5     | 51 - 100     | 16 - 30  |
| 60 | Murray, Donovan M., CPA               | 775 Brooklyn Avenue, Suite 102       | Baldwin, N.Y. 11510         | Donovan M. Murray   | dmmcpa@earthlink.net             | (516) 771-5181         | 1 - 5     | 51 - 100     | 16 - 30  |
| 61 | N. Cheng & Co., CPA, PC               | 40 Exchange Place, Suite 1206        | New York, N.Y. 10005        | Nerou Neil Cheng    | nerou@ncheng.com                 | (212) 785-0100         | 16 - 50   | 51 - 100     | 16 - 30  |
| 62 | Nawrocki, Smith LLP                   | 200 Broad Hollow Road                | Melville, N.Y. 11747        | Michael E. Nawrocki | rockcpa55@aol.com                | (631) 756-9500         | 16 - 50   | 51 - 100     | 16 - 30  |
| 63 | Nkenke, Grace, CPA                    | 221-10 Jamaica Avenue, Suite 207     | Queens Village, N.Y. 11428  | Grace Nkenke        | gracecpa@aol.com                 | (718) 468-1240         | 1 - 5     | 51 - 100     | 16 - 30  |
| 64 | O'Connor, Davies, Munns & Dobbins LLP | One Barker Avenue                    | White Plains, NY 10601      | Nicholas DeSantis   | ndesantis@odmd.com               | (914) 421-5600         | > 100     | 51 - 100     | 31 - 100 |
| 65 | Padilla & Company, LLP                | 187-16 Hillside Avenue 2nd Floor     | Jamaica, New York 11432     | Reynaldo L. Padilla | reylpadilla@aol.com              | (718) 558-5858         | 6 - 15    | 51 - 100     | 16 - 30  |
| 66 | PKF, CPAs, A Professional Corp.       | 29 Broadway                          | New York, N.Y. 10006        | Henry A. Freire     | hfreire@pkfny.com                | (212) 867-8000         | 16 - 50   | 1 - 25       | 6 - 15   |
| 67 | Patel, Rajinikant H., CPA             | 33 Fleetwood Drive                   | Rockaway, N.J. 07866        | Rajinikant H. Patel | akruti@earthlink.net             | (973) 664-0417         | 1 - 5     | 51 - 100     | 6 - 15   |
| 68 | Payabyab, Conrad A., CPA              | 22-37 123 Street                     | College Point, N.Y. 11356   | Conrad A. Payabyab  | CONRADPAY@MSN.COM                | (718) 445-3537         | 6 - 15    | 51 - 100     | 16 - 30  |
| 69 | Podhorcer, Joseph, CPA                | 48 Lake Nanuet Dr., P.O. Box 275     | Nanuet, N.Y. 10954          | Joseph Podhorcer    | Jpepa312@hotmail.com             | (845) 623-8170         | 1 - 5     | 26 - 50      | 16 - 30  |
| 70 | Popick, Barry CPA                     | 2048 Willimasbridge RD               | Bronx, N.Y. 10461           | Barry Popick        | bpopickcpa@yahoo.com             | (718) 892-7462         | 1 - 5     | 26 - 50      | 16 - 30  |
| 71 | Resnick Druckman & Hill LLP           | 469 7th Avenue, Suite 1300           | New York, N.Y. 10018        | Robert Goldstein    | rgoldstein@therdgroup.com        | (212) 594-2020         | 16 - 50   | 1 - 25       | 6 - 15   |
| 72 | Rich And Bander, LLP                  | 15 West 28th, Suite 7A               | New York, NY 10001          | Peter Bander        | peter@richandbander.com          | (646) 843-9913         | 6 - 15    | 26 - 50      | 1 - 5    |
| 73 | Rosen Seymour Shapss Martin & Co, LLP | 757 Third Avenue                     | New York, N.Y. 10017        | Martin L. Greenberg | mgreenberg@rsmcpa.com            | (212) 303-1822         | 51 - 100  | 1 - 25       | 6 - 15   |
| 74 | Roy, Cole & Speranza                  | 32-74 Steinway St., Rm.208           | Astoria, N.Y. 11103         | Prabir K. Roy       | roycole@aol.com                  | (718) 956-0801         | 1 - 5     | 1 - 25       | 1 - 5    |
| 75 | Ryan, Thomas J. CPA, PC               | 33-47 60th Street                    | Woodside, NY 11377          | Thomas J. Ryan      | TJRCPAPC@aol.com                 | (718) 205-1030         | 1 - 5     | 1 - 25       | 6 - 15   |
| 76 | S B Mukherjee & Co, CPAs, PC          | 2043 Sawmill River Road              | Yorktown Heights, NY 10598  | Sunil Mukherjee     | sbmcpas@yahoo.com                | (914) 962-0050         | 1 - 5     | 51 - 100     | 16 - 30  |
| 77 | S.K. Anand CPA PC                     | 12 Poe Court                         | Staten Island, N.Y. 10307   | Sunil K. Anand      | SKACPAPC@AOL.COM                 | (917) 856-3388         | 1 - 5     | 51 - 100     | 6 - 15   |
| 78 | Sarkar, Arun C., CPA                  | 9 Rebecca Court                      | Dayton, N.J. 08810          | Arun C. Sarkar      | arunsarkar@comcast.net           | (732) 329-6740         | 6 - 15    | 51 - 100     | 16 - 30  |
| 79 | Satyendra Bhatnagar CPA               | 57-29 223 Street                     | Oakland Gardens, N.Y. 11364 | Satyendra Bhatnagar | satyendra.bhatnagar@verizon.net  | (718) 767-4601         | 1 - 5     | 51 - 100     | 16 - 30  |
| 80 | Schall & Ashenfarb LLC, CPAs          | 350 5th Avenue, Suite 728            | New York, N.Y. 10118        | David C. Ashenfarb  | dash@schallandashenfarb.com      | (212) 268-2800 ex. 105 | 6 - 15    | 51 - 100     | 6 - 15   |
| 81 | Shah & Pandya, CPA, PC                | 295 Northern Blvd., Suite 212        | Great Neck, N.Y. 11021      | Rajesh Shah         | rajeshshahcpa@yahoo.com          | (516) 829-0733         | 6 - 15    | 51 - 100     | 16 - 30  |
| 82 | Shoretz & Company CPAs, PC            | 14 East 4th Street, Suite 408        | New York, N.Y. 10012-1155   | Morris Shoretz      | mshoretz@shoretzandco.com        | (212) 254-6858         | 1 - 5     | 51 - 100     | 6 - 15   |

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|-----|---|--|---------------------------|-----------------------------------|---------------------------------------|------------------------|-----------------------------|----------|----------|
| 83  | Shallo, Galluscio, Bianchi & Fucito CPAs PC | 21 North Seventh Street  | Hudson, New York 12534    | Richard Bianchi                   | rbianchi@empirecpa.com                | (518) 828-6500         | 6 - 15                      | 51 - 100 | 16 - 30  |
| 84  | Skody, Scot & Co., CPAs, PC                 | 352 7th Avenue, 9th Floor  | New York, N.Y. 10001      | William Skody                     | william@skodyscot.com                 | (212) 967-1100         | 6 - 15                      | 51 - 100 | 6 - 15   |
| 85  | Soriano, Antonio A.CPA                      | 41-05 Northern Blvd, 1C,   | Flushing NY 11354         | Antonio A. Soriano                | aas2447@yahoo.com                     | (646) 283- 0753        | 1 - 5                       | 51 - 100 | 16 - 30  |
| 86  | TCBA Watson Rice, LLP                       | 5 Penn Plaza 15th Floor  | New York, N.Y. 10001      | Marcevir Bernardo                 | mbernardo@tcbawatsonrice.com          | (212) 447-1911         | 16 - 50                     | 51 - 100 | 31 - 100 |
| 87  | TG Associates CPAs, PLLC                    | 26 Computer Drive West   | Albany, NY 12205          | Thomas J. Goodfellow              | tgoodfellow@tg-associates.com         | (518) 459-6700         | 1 - 5                       | 51 - 100 | 1 - 5    |
| 88  | T.S. Anand & Co., CPAs, PC                  | 1350 Broadway, Suite 913   | New York, N.Y. 10018      | Tejinder Anand                    | tjanand@tsanandco.com                 | (212) 695-5889         | 6 - 15                      | 51 - 100 | 16 - 30  |
| 89  | Thanjan, Francis K., CPA                    | 40 Mills Avenue  | Staten Island, NY 10305   | Francis K. Thanjan                | francisthanjan@msn.com                | (718) 447-2398         | 1 - 5                       | 1 - 25   | 6 - 15   |
| 90  | Toriano and Company                         | 912 Kinderkamack Road  | Riveredge, N.J. 07661     | Felipe L. Toriano/Victorino Perez | torianocpas@msn.com                   | (201)986-0295          | 6 - 15                      | 51 - 100 | 6 - 15   |
| 91  | Torres Llompарт, Sanchez Ruiz LLP           | 11 Hanover Square, 20th Floor  | New York, N.Y. 10005      | Luis Llompарт or Frank SanchezR   | ltlompарт@tlsr.com or fsanchez@tlsr.c | (646) 214-1064         | 16 - 50                     | 51 - 100 | 16 - 30  |
| 92  | Toski, Schaefer & Co. PC                    | 555 International Dr   | Williamsville, NY 14221   | Ronald Toski                      | rtoski@toskischaefer.com              | (716) 634-0700         | 51 - 100                    | 51 - 100 | 31 - 100 |
| 93  | UHY LLP                                     | 19 West 44th St, 12th floor  | New York, N.Y. 10036-6101 | John E. Wolfgang                  | jwolfgang@uhy-us.com                  | (212) 381-4800         | > 100                       | 1 - 25   | 16 - 30  |
| 94  | Venkataraman, Ravi CPA                      | 14 Courtside Lane,   | Princeton, NJ 08540       | Ravi Venkataraman                 | ravicpanj@yahoo.com                   | (609) 452-7770         | 6 - 15                      | 26 - 50  | 6 - 15   |
| 95  | Watts CPA Consulting Services, PC           | 454A Nostrand Avenue   | Brooklyn, NY 11216        | Valerie Watts                     | wattscpa@aol.com                      | (718) 399-3320         | 6 - 15                      | 26 - 50  | 6 - 15   |
| 96  | Wei, Wei & Co., LLP                         | 133-10 39th Avenue   | Flushing, N.Y. 11354      | Liren Wei                         | liren@weiweico.com                    | (718) 445-6308         | 51 - 100                    | 51 - 100 | 16 - 30  |
| 97  | Weiser, LLP                                 | 135 West 50th St.  | New York, NY 10020        | Mitchell Lewis                    | mlewis@weiserllp.com                  | 212 812-7000           | > 100                       | 51 - 100 | 16 - 30  |
| 98  | Wiss & Company, LLP                         | 354 Eisenhower Parkway   | Livingston, NJ 07039      | David J. Gannon                   | scllelland@wiss.com                   | (973) 994 - 9400 (x153 | > 100                       | 1 - 25   | 31 - 100 |
| 99  | Withum, Smith & Brown                       | One Spring Street  | New Brunswick, N.J. 08901 | William R. Haqaman, Jr.           | bhagaman@withum.com                   | (732) 828-1614         | > 100                       | 26 - 50  | 31 - 100 |
| 100 | YSL & Associates                            | 11 Broadway,Suite 766  | New York, N.Y. 10004      | Susan Li Ping                     | susanli@yslcpa.com                    | (212) 232-0122         | 1 - 5                       | 26 - 50  | 1 - 5    |
|     |   | (1) The CPA List includes the following ranges; "Size", "Exp %", and "Yrs" as a service to users of this List. This represents information that the CPAs have reported on the questionnaires they submit. The Comptroller's Office has not verified the accuracy of this information. "Size" refers to the number of professional staff (accountants) in the firm. "Exp %" refers to the percentage of audits of government agencies the CPA firms reported that they had conducted. "Years" refers to the number of years that the firm reported that it has been performing government audits. |                           |                                   |                                       |                        |                             |          |          |