

PEER REVIEW PROGRAM CHANGE FORM

The purpose of this form is to assist AICPA members required to be enrolled in a practice monitoring program. Use this form to notify AICPA of firm or employment changes that may impact your peer review and/or the firm's enrollment in peer review. For assistance with this form, please contact your Administering Entity if enrolled in the AICPA Peer Review Program.

If you are enrolled in the NPRC Peer Review Program please contact their administrative team at 919-402-4502

Change Form Instructions

- Complete the pages most appropriate for your firm's situation. **Please read the *Description of Changes* FIRST to ensure you complete the section that is the most appropriate.** Each section contains an area for comments to include additional information pertinent to your situation.
- **Please print legibly or type this information.** This form can also be found on our website at AICPA.org.

If you need assistance in completing this form, contact the administering entity that administers your firm's peer review. **Email, fax, or mail the completed pages of this form to your administering entity.** Please see Exhibit A for a complete list of contact information for all administering entities. All change forms must go through the administering entity for verification purposes.

For firms with peer reviews administered by the AICPA's National Peer Review Committee ("NPRC"); please contact the NPRC at (919) 402-4502 (option 0). Email inquiries may be sent to: nprc@aicpa.org. If your review is administered by the NPRC, mail the completed form to the address listed in Appendix A.

- **Once the administering entity determines the form has all required information, it will be forwarded to the AICPA. AICPA staff determines the impact to the firm's (firms') peer review on a case by case basis.** You will be notified via email once the form has been processed by the AICPA.

DESCRIPTION OF CHANGES

Change in Employment

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If you are moving between public accounting firms, retiring, or changing your industry, complete this section. Note: If you are leaving or joining a public accounting firm, and you took or brought in any non-SEC A&A clients, this is considered a Firm Dissolution or Firm Merger for peer review purposes. Please complete the Firm Dissolution or Firm Merger section.

Version: Aug09

PEER REVIEW PROGRAM CHANGE FORM

Firm Name Change

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If your firm is undergoing a firm name change due to one of the following, complete this section:

- A partner is leaving the firm and not taking accounting or auditing (A&A) hours from this firm.
- A partner is joining the firm and not bringing accounting or auditing clients into the firm.
- A staff member has been promoted to partner impacting the firm name.
- A firm name is changed for commercial purposes (i.e. PLLC, LLC, PC)

If the firm name change is for any other reason, please check the descriptions below to determine if they apply to the change.

Note: If a partner is leaving the firm and taking ALL the A&A clients, complete the Firm Sale section below. This category should NOT be completed if you are an individual changing firms/jobs. The Change in Employment category should be used.

Firm Dissolution

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For peer review purposes, a firm dissolution occurs when one or more partners leave a firm, and takes a portion of the non-SEC A&A clients from the firm. When this occurs, the AICPA will determine whether there is a successor firm and whether any new firms are formed. This is done on a case by case basis.

Decisions regarding successor firms include the calculation of the non-SEC A&A hours performed in the 12 month period prior to the effective date of the dissolution. This 12 month period should only include non-SEC A&A hours related to engagements with periods ended during the 12 months prior to the effective date of dissolution where the reports on those engagements have been issued. The status of the partners, and possibly staff, in addition to other relevant information, may also factor into the decision.

The administering entities and the AICPA will not be responsible for determining if the information submitted is accurate. If conflicting information between parties is submitted, all affected firms will be considered new firms for peer review purposes. None of the firms will be given successor firm status which would include peer review history.

Firm Merger/Purchase/Sale

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If your firm is combining, with another firm, purchasing another firm, or selling your practice, complete this section. Please review the information below regarding firm mergers, purchases, and sales.

IMPORTANT INFORMATION RELATED TO A FIRM MERGER, PURCHASE, OR SALE:

For peer review purposes, a Firm Merger is when two or more firms begin to practice as one firm. This may also include one firm acquiring another firm, including owners and engagements. The resulting firm's status and due date for peer review will be determined by the AICPA, on a case by case basis, based on the information provided.

For peer review purposes, a Firm Purchase/Sale is when a firm purchases the non-SEC A&A practice from another firm (or firms). This ordinarily means a partner has sold his or her non-SEC A&A practice to another firm and retired or becomes an employee (non-owner). The nature of each firm's practice will determine whether the purchasing firm is deemed a successor firm or a new firm and the peer review due date.

In completing this form, each original firm should calculate the non-SEC A&A hours that are being brought to the "combined" firm. These hours should **exclude** tax, management consulting or other work associated with non-A&A engagement and SEC issuer A&A engagements. The percentage of non-SEC A&A hours should be calculated on engagements with periods ended during the 12 month period prior to the effective date of the merger, where the reports on those engagements have been issued.

There should be agreement as to the number and percentage of hours that each firm is contributing to the "combined" firm. The firm's status and due date for peer review will be determined by the AICPA based on this information on a case by case basis.

PEER REVIEW PROGRAM CHANGE FORM

Change in Employment Form

This form should be completed if you are moving between public accounting firms, retiring, or changing your industry.

Helpful reminders:

For individuals that are no longer a partner due to retirement or a change of industry (i.e. public accounting to private accounting), this section should be completed. If you are leaving or joining a public accounting firm and you took non-SEC A&A clients from the firm, this section should NOT be completed. Please complete the dissolution or merger form and an Enrollment Form, if necessary.

If you are leaving or joining a public accounting firm and NOT taking any A&A work please complete this section. If you primarily serve in an Education or Business Industry capacity, for example, and also perform public accounting related services which require practice monitoring, for the purposes of peer review, you will need to reflect your business category as Public Accounting.

Member Name: _____ Member #: _____

Please tell us which Business Category you will be working in and your title:

- | Business Category | Title |
|---|--------------|
| <input type="checkbox"/> Public Accounting | _____ |
| <input type="checkbox"/> Business/Industry | _____ |
| <input type="checkbox"/> Education | _____ |
| <input type="checkbox"/> Government | _____ |
| <input type="checkbox"/> Law Firm | _____ |
| <input type="checkbox"/> Temporarily Left the Workforce | |
| <input type="checkbox"/> Retired | |

If you have checked retired, please tell us the date of your retirement: _____

Will you continue to perform any A&A work after your date of retirement? _____

Please fill out the remaining information (if applicable):

Company Name: _____

Address: _____

Phone Number: _____ Email Address: _____

For comments section and signatures, see Change in Employment Form continued, next page.

PEER REVIEW PROGRAM CHANGE FORM

Change in Employment Form, continued

Comments:

Signature: _____ Today's Date: _____

Email Address: _____ Phone Number: _____

PEER REVIEW PROGRAM CHANGE FORM

Firm Name Change

Note: If a partner is joining or leaving a firm, please refer to the instructions on page 1.

Member Name : _____

AICPA Member #: _____

Original Firm Name: _____

Original Firm Number: _____

New Firm Name: _____

Reason for Name Change: _____

Comments:

Signature _____ Today's Date _____

Title _____ Phone Number _____

Email Address _____

PEER REVIEW PROGRAM CHANGE FORM

Firm Dissolution

List the names and addresses of each resulting firm below. For each firm, indicate the percentage of non-SEC accounting and auditing (A&A) hours (**excluding tax or management consulting services**) taken from the original firm. Only engagements with periods ended during the 12 months prior to the effective date of dissolution where the reports on those engagements have been issued should be used to calculate the percentage of A&A hours.

In order to make the appropriate changes, you **MUST** provide us with all the information needed ***including contact information for all parties.*** It is preferable for all involved partners to discuss A&A percentages and be in agreement **PRIOR** to submitting this form. The grand total of hours **MUST** Total **100%** in order to properly complete this section. The administering entities and the AICPA will not be responsible for determining if the information submitted is accurate. If conflicting information is submitted, all affected firms will be considered new firms for peer review purposes. None of the firms will be given successor firm status which would include peer review history.

Effective Date of Dissolution: _____ Original AICPA Firm Number _____

Original Firm Name: _____

Please attach a list that identifies each AICPA member of the dissolving firm in order to preserve their AICPA membership. For each AICPA member, the list should include: first & last name; AICPA Member number; the name of the firm they will be employed by after the dissolution (or if they are retiring or moving to business/ industry) and position at the resulting firm, if applicable.

Resulting Firm Name (1): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm

Resulting Firm Name (2): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

PEER REVIEW PROGRAM CHANGE FORM

Firm Dissolution (continued)

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm:

Resulting Firm Name (3): _____
(if applicable)

Firm Address: _____

Phone Number: _____ Email Address: _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s) _____

A&A percentage for this firm:

EACH FIRM's A&A PERCENTAGES

Grand Total must equal 100%

Firm 1 A&A percentage:

Firm 2 A&A percentage:

Firm 3 A&A percentage:
(if applicable)

Grand total:

100%

Comments:

Completed by: _____ Phone Number: _____

Signature(s) of partner(s) leaving the firm: _____

Today's Date: _____ Email Address: _____

PEER REVIEW PROGRAM CHANGE FORM

Firm Merger, Sale or Purchase

For each firm, indicate the percentage of non-SEC accounting and auditing (A&A) hours (excluding tax or management consulting services) brought into the resulting firm. Based on the effective date of the merger, the percentage of A&A hours should be calculated on engagements with periods ended during the 12 months prior to the merger, where the reports on those engagements have been issued. The percentage from all firms MUST TOTAL 100% in order to complete this section. There should be an agreement as to the number and percentage of those hours that each firm is contributing. The firm’s status and due date for peer review will be determined by the AICPA on a case by case basis.

The administering entities and the AICPA will not be responsible for determining which information submitted is accurate. If conflicting information is submitted, all affected firms will be considered new firms for peer review purposes. None of the firms will be given successor firm status with the existing peer review history.

Please attach a list that identifies each AICPA member who will be practicing at the resulting firm, in order to preserve their AICPA membership. The listing must include information for each AICPA member: name, AICPA Member number, the name of the firm they were employed by before the merger, sale, or purchase and position at the resulting firm, if applicable (staff, partner, sole practitioner).

Any AICPA members who will not be working for the resulting firm MUST contact Member Services at (888) 777-7077 immediately to preserve their AICPA membership status.

In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please review the IMPORTANT INFORMATION RELATED TO FIRM MERGERS on page 1 before proceeding,

Effective Date of Merger, Sale or Purchase: _____

Resulting Firm(s) Name: _____

1. What firm did you work for before the merger, sale or purchase _____

In what capacity? Staff ___ Sole Practitioner ___ Partner ___ Shareholder ___

Other (Please List) _____

2. Is that firm still in existence? Yes___ No___ N/A___

If that firm is still in existence, are you performing any attest services? Yes___ No___

If yes, what type of attest services are you performing? _____

Firm Name (1): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

PEER REVIEW PROGRAM CHANGE FORM

Firm Merger, Sale, or Purchase, continued

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm

Firm Name (2): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm

Resulting Firm Name (3): _____
(if applicable)

Firm Address: _____

Phone Number: _____ Email Address: _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s) _____

A&A percentage for this firm:

EACH FIRM'S A&A PERCENTAGES

Grand Total must equal 100%

Firm 1 A&A percentage:

Firm 2 A&A percentage:

Firm 3 A&A percentage:
(if applicable)

Grand total:

100%

For comments section and signatures, see Firm Merger, Sale, or Purchase continued on next page.

PEER REVIEW PROGRAM CHANGE FORM

Firm Merger, Sale or Purchase, continued

Comments:

Completed by: _____ Phone Number: _____

Signature(s) of managing partner(s): _____

Today's Date: _____ Email Address: _____

Exhibit A

STATE CPA SOCIETY PEER REVIEW PROGRAM - RETURN MAIL ADDRESSES

ALABAMA SOCIETY OF CPAs

P.O. Box 5000
Montgomery, AL 36103
(334) 834-7650
FAX: (334) 834-7310
peerreview@ascpa.org

Street Address:
1103 South Perry Street
Montgomery, AL 36104

ALASKA
ADMINISTERED BY
CALIFORNIA SOCIETY OF CPAs

Peer Review
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2346
FAX: (650) 802-2350
susan.lamb@calcpa.org

ARIZONA
ADMINISTERED BY
CALIFORNIA SOCIETY OF CPAs

Peer Review
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2346
FAX: (650) 802-2350
susan.lamb@calcpa.org

ARKANSAS SOCIETY OF CPAs

11300 Executive Center Drive
Little Rock, AR 72211-4352
(501) 664-8739
(800) 482-8739 in Arkansas only
FAX: (501) 664-8320
mmoffitt@arcpa.org

CALIFORNIA SOCIETY OF CPAs

Peer Review
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2346
FAX: (650) 802-2350
susan.lamb@calcpa.org

COLORADO SOCIETY OF CPAs

7979 E. Tufts Avenue, Ste. #1000
Denver, CO 80237-2843
(303) 773-2877
(303) 741-8605 (direct line)
FAX: (303) 773-6344
svachereau@cocpa.org

CONNECTICUT SOCIETY OF CPAs

845 Brook St., Bldg. 2
Rocky Hill, CT 06067-3405
(860) 258-4800 Ext 213
FAX: (860) 258-4859
bonnieo@cscpa.org

DELAWARE
ADMINISTERED BY
PENNSYLVANIA INSTITUTE OF CPAs

1650 Arch Street, 17th Floor
Philadelphia, PA 19103
(267) 675-6250 (peer review)
(215) 496-9272 (main number)
(215) 496-9212 (fax number)
peerreview@picpa.org

D.C. (GREATER WASHINGTON)
ADMINISTERED BY
VIRGINIA SOCIETY OF CPAs

Virginia Society of CPAs
P.O. Box 4620
Glen Allen, VA 23058
(804) 270-5344
peerreview@vscpa.com

Street Address:
4309 Cox Road
Glen Allen, VA 23060

FLORIDA INSTITUTE OF CPAs

POB 5437
Tallahassee, FL 32314-5437
(850) 224-2727 x250
FAX (850) 222-8190
bennettb@ficpa.org

Street Address:
325 West College Ave.
Tallahassee, FL 32301

GEORGIA SOCIETY OF CPAs

Atlanta Financial Center
North Tower
3353 Peachtree Rd, N.E. Suite 400
Atlanta, GA 30326-1414
(404) 504-2940
FAX: (404) 237-1291
lhazeur@gscpa.org

GUAM ADMINISTERED BY OREGON SOCIETY OF CPAs

PO Box 4555
Beaverton, OR 97076-4555
(503) 641-7200 Ext. 7
FAX: (503) 626-5328
peerreview@orcpcpa.org

Street Address:
10206 SW Laurel Street
Beaverton, OR 97005-3209

HAWAII SOCIETY OF CPAs

P.O. Box 1754
Honolulu, HI 96806
(808) 537-9475
FAX: (808) 537-3520
debbiecortes@hscpa.org

Street Address:
900 Fort Street, Suite 850
Honolulu, HI 96813

IDAHO SOCIETY OF CPAs

250 Bobwhite Court, Suite 240
Boise, ID 83706
(208) 344-6261
FAX: (208) 344-8984
tracypoe@idcpa.org

ILLINOIS CPA SOCIETY

550 W. Jackson, Suite 900
Chicago, IL 60661
(312) 993-0407 x276
FAX: (312) 993-0307
hartm@icpas.org

INDIANA CPA SOCIETY

P.O. Box 40069
Indianapolis, IN 46240
317-726-5000
(800) 272-2054
FAX: (317) 726-5005
lgoar@incpas.org
dcraig@incpas.org

Street Address:
8250 Woodfield Crossing Blvd. #100
Indianapolis, IN 46240-0069

IOWA SOCIETY OF CPAs

950 Office Park Road, #300
West Des Moines, IA 50265-2548
(515) 223-8161
FAX: (515) 223-7347
peerreview@iacpa.org

KANSAS SOCIETY OF CPAs

100 Southeast 9th Street, Suite 502
Topeka, KS 66612
(785) 272-4366
FAX: (785) 272-4468
teresa@kscpa.org

Mailing Address:
P. O. Box 4291
Topeka, KS 66604-0291

KENTUCKY SOCIETY OF CPAs

1735 Alliant Avenue
Louisville, KY 40299
Phone: 502.266.5272
Fax: 502.736.2765
cvaughan@kycpa.org

SOCIETY OF LOUISIANA CPAs

2400 Veterans Blvd., Suite 500
Kenner, LA 70062
(504) 464-1040
FAX: (504) 469-7930
slockwood@lcpa.org

MAINE ADMINISTERED BY NEW ENGLAND SOCIETY OF CPAs

1750 Elm St., Suite 403A
Manchester, NH 03104
(603) 623-3513
FAX: (603) 645-9877
pamela@nepr.org

MARYLAND ASSOCIATION OF CPAs

Suite 245
10280 Old Columbia Road
Columbia, MD 21046
(443) 632-2330
FAX: 443-632-2376
marybeth@macpa.org

MASSACHUSETTS SOCIETY OF CPAs

105 Chauncy Street, 10th Floor
Boston, MA 02111
(800) 392-6145
FAX: (617) 556-4126
asanchez@mscpaonline.org

MICHIGAN ASSOCIATION OF CPAs

PO Box 5068
Troy, MI 48007-5068
(248) 267-3751
FAX: (248) 267-3788
dpickering@michcpa.org

Street Address:

5480 Corporate Drive, Suite 200
Troy, MI 48098

MINNESOTA SOCIETY OF CPAs

1650 West 82nd St., Suite 600
Bloomington, MN 55431
(952) 885-5542
FAX (952) 831-7875
jmcguire@mncpa.org

MISSISSIPPI SOCIETY OF CPAs

306 Southampton Row
Ridgeland MS 39157
(601) 856-4244
FAX: (601) 856-8255
ngillis@ms-cpa.org

MISSOURI SOCIETY OF CPAs

P.O. Box 419042
St. Louis, MO 63141-9042
(314) 392-5811 (direct line)
FAX : (314) 997-2592
cbacon@mocpa.org

Street Address:

540 Maryville Centre Drive
Suite 200
St. Louis, MO 63141

MONTANA SOCIETY OF CPAs

33 South Last Chance Gulch
Suite 2B
PO Box 138
Helena, MT 59624
(406)442-7301
FAX: (406) 443-7278
carol@mscpa.org

NEBRASKA

ADMINISTERED BY

NEVADA SOCIETY OF CPAs

750 Sandhill Rd Ste 120
Reno, NV 89521
(775) 826-6800 x107
FAX: (775) 826-7942
lwellyn@nevadacpa.org

NEVADA SOCIETY OF CPAs

5250 Neil Road
Reno, NV 89502
(775) 826-6800 x107
FAX: (775) 826-7942
lwellyn@nevadacpa.org

NEW ENGLAND PEER REVIEW

1750 Elm St., Suite 403A
Manchester, NH 03104
(603) 623-3513
FAX: (603) 645-9877
pamela@nepr.org

NEW HAMPSHIRE
ADMINISTERED BY

NEW ENGLAND PEER REVIEW

1750 Elm St., Suite 403A
Manchester, NH 03104
(603) 623-3513
FAX: (603) 645-9877
pamela@nepr.org

NEW JERSEY SOCIETY OF CPAs

425 Eagle Rock Avenue
Roseland, NJ 07068
(973) 226-4494
FAX: (973) 226-7425
jwood@njscpa.org

NEW MEXICO SOCIETY OF CPAs

3400 Menaul Blvd NE
Albuquerque, NM 87107
(505) 246-1699
FAX: (505) 246-1686
camille@nmscpa.org

NEW YORK STATE SOCIETY OF CPAs

3 Park Avenue
New York, NY 10016-5991
(212) 719-8372
FAX: (212) 719-3364
www.nyscpa.org
scortoreal@nysscpa.org

NORTH CAROLINA ASSN. OF CPAs

P.O. Box 80188
Raleigh, NC 27623-0188
(919) 469-1040
FAX: (919) 469-3959
mckelly@ncacpa.org
Street Address:
3100 Gateway Centre Blvd.
Morrisville, NC 27560-9241

NORTH DAKOTA SOCIETY OF CPAs

2701 South Columbia Road
Grand Forks, ND 58201
(701) 775-7100
Toll Free (877) NDSCPA7
FAX: (701) 775-7430
pr@ndscpa.org

**NPRC: NATIONAL PEER REVIEW
COMMITTEE**

220 Leigh Farm Road
Durham, NC 27707
(919) 402-4502
FAX: (919) 402-4876
nprc@aicpa.org

OHIO SOCIETY OF CPAs

535 Metro Place S.
P.O. Box 1810
Dublin, OH 43017-7810
(800) 686.2727 x 373
FAX: (614) 764-3977
heskew@ohio-cpa.com

OKLAHOMA SOCIETY OF CPAs

50 Penn Place
1900 NW Expressway, #910
Oklahoma City, OK 73118-1804
(405) 841-3800 Ext. 3810
FAX: (405) 841-3801
myeary@oscpa.com

OREGON SOCIETY OF CPAs

PO Box 4555
Beaverton, OR 97076-4555
(503) 641-7200 Ext. 7
FAX: (503) 626-5328
peerreview@orcpa.org

Street Address:

10206 SW Laurel Street
Beaverton, OR 97005-3209

PENNSYLVANIA INSTITUTE OF CPAs

1650 Arch Street, 17th Floor
Philadelphia, PA 19103
(267) 675-6250 (peer review)
(215) 496-9272 (main number)
(215) 496-9212 (fax number)
peerreview@picpa.org

**COLEGIO DE CONTADORES PUBLICOS
AUTORIZADOS DE PUERTO RICO**

Capital Center I Bldg.
239 Arterial Hostos Avenue
Suite 1401
San Juan, PR 00918-1477
(787) 754-1950
FAX: (787) 753-0212
mlaboy@colegiocpa.com

**RHODE ISLAND
ADMINISTERED BY
NEW ENGLAND PEER REVIEW**

1750 Elm St., Suite 403A
Manchester, NH 03104
(603) 623-3513
FAX: (603) 645-9877
pamela@nepr.org

SOUTH CAROLINA ASSN. OF CPAs

570 Chris Drive
West Columbia, SC 29169
803-791-4181
888-557-4814 toll free in SC only
803-791-4196 fax
gminor@scapa.org

SOUTH DAKOTA

**ADMINISTERED BY
OKLAHOMA SOCIETY OF CPAs**

50 Penn Place
1900 NW Expressway, #910
Oklahoma City, OK 73118-1804
(405) 841-3800 Ext. 3810
FAX: (405) 841-3801
myeary@oscpa.com

TENNESSEE SOCIETY OF CPAs

201 Powell Place
Brentwood, TN 37027
(615) 377-3825
FAX: (615) 377-3904
wgarvin@tscpa.com

TEXAS SOCIETY OF CPAs

14651 N. Dallas Pkwy Suite 700
Dallas, TX 75254-8887
(972) 687-8519
FAX: (972) 687-8575
drollin@tscpa.net

UTAH

**ADMINISTERED BY
NEVADA SOCIETY OF CPAs**

750 Sandhill Road, Ste 120
Reno, NV 89521
(775) 826-6800 x107
FAX: (775) 826-7942
lwellyn@nevadacpa.org

VERMONT
ADMINISTERED BY
NEW ENGLAND PEER REVIEW

1750 Elm St., Suite 403A
Manchester, NH 03104
(603) 623-3513
FAX: (603) 645-9877
pamela@nepr.org

VIRGIN ISLANDS
ADMINISTERED BY
PENNSYLVANIA INSTITUTE OF CPAs

1650 Arch Street, 17th Floor
Philadelphia, PA 19103
(267) 675-6250 (peer review)
(215) 496-9272 (main number)
(215) 496-9212 (fax number)
peerreview@picpa.org

VIRGINIA SOCIETY OF CPAs

Virginia Society of CPAs
P.O. Box 4620
Glen Allen, VA 23058
(804) 270-5344
peerreview@vs CPA.com

WASHINGTON SOCIETY OF CPAs

902 140th Ave. N.E.
Bellevue, WA 98005-3480
(425) 586-1132
FAX: (425) 586-1133
jhipps@wscpa.org

WEST VIRGINIA SOCIETY OF CPAs

P. O. Drawer 1673
Charleston, WV 25326
(304) 342-5461
FAX: (304) 344-4636
PRP@wvscpa.org

WISCONSIN INSTITUTE OF CPAs

235 N. Executive Drive, #200
Brookfield, WI 53005
(262) 785-0445
FAX: (262) 785-0838
jessica@wicpa.org
235 N. Executive Drive, #200
Brookfield, WI 53005

WYOMING
ADMINISTERED BY
NEVADA SOCIETY OF CPAs

750 Sandhill Road, Ste 120
Reno, NV 89521
(775) 826-6800 x107
FAX: (775) 826-7942