

**Appendix A**  
**Notification of Change in Firm Structure Form**

**Instructions**

**Firm Name Change** **Page 2**

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 clients from this firm to a new 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.
- 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 applicable section below.

**Firm Dissolution (A&A Partner Leaving Firm)** **Page 3**

If your firm is dissolving due to a partner leaving the firm **and** the partner is taking audit or accounting clients from your firm, complete this section. **However**, if the partner is leaving and taking **all** of the audit and accounting clients, complete page 8 (note this is considered a “Firm Sale” for peer review purposes).

**Firm Merger** **Page 5**

If your firm is combining with another firm, complete this section.

**Firm Purchase** **Page 7**

If your firm purchased another firm, complete this section.

**Firm Sale** **Page 8**

If your firm was acquired by another firm or a partner is leaving and taking **all** of the audit and accounting clients (note this is considered a “Firm Sale” for peer review purposes), complete this section.

**Job Class Change** **Page 9**

If you will no longer be a partner in a firm due to retirement or an industry/job change, complete this section.

**If you need assistance in completing this form, please contact your administering state society or the AICPA Peer Review Program at (919) 402-4502.**

**Email, fax or mail the completed form to your administering state society. Please see Exhibit A for a complete list of contact information for all administering entities.**

**If this form does not apply to your situation, please provide the following information under separate cover.**

- The full firm name, address, e-mail address, phone and fax numbers of your current employer.  
*(If you are not employed at this time, please provide your current status including mailing address, e-mail address and telephone numbers. For example: retired, temporarily left the work force, business/industry, unemployed, etc.)*
- The date your employment began
- The percentages of the A&A practice that you took/brought with you
- Your current job title
- Please indicate whether your current employer is in public accounting or industry

***Firm Name Change***  
Please PRINT legibly on this form

Member Name \_\_\_\_\_

Original Firm Name \_\_\_\_\_

Original Firm Number \_\_\_\_\_

New Firm Name \_\_\_\_\_

Reason for Name Change \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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*Comments:*

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Completed By \_\_\_\_\_

Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_

Phone Number \_\_\_\_\_

## ***Firm Dissolution***

**In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please PRINT legibly on this form.**

Effective Date of Dissolution \_\_\_\_\_ Original Firm Number \_\_\_\_\_

Original Firm Name \_\_\_\_\_

**List below the names and addresses of each resulting firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) taken from the original firm. All firms must be retaining accounting and audit clients and the hours from such clients MUST TOTAL 100% in order to complete this section. If only one firm will retain accounting and audit clients, this section does not apply – instead, complete page 8 as this is considered a “Firm Sale” for peer review purposes.**

Firm Name 1 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Managing Partner \_\_\_\_\_ Peer Review Contact \_\_\_\_\_

*List all AICPA members who will be practicing within this firm below, attach copies as needed:*

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 1 A&A percentage

Firm Name 2 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Managing Partner \_\_\_\_\_ Peer Review Contact \_\_\_\_\_

*List all AICPA members who will be practicing within this firm below, attach copies as needed:*

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 2 A&A percentage

## ***Firm Dissolution (continued)***

Firm Name 3 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

*List all AICPA members who will be practicing within this firm below, attach copies as needed:*

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
*Check One:* Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
*Check One:* Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
*Check One:* Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Firm 3 A&A percentage

**TOTAL FIRM A&A PERCENTAGES**  
*(Total must equal 100%)*

Firm 1 A&A percentage

Firm 2 A&A percentage

Firm 3 A&A percentage

TOTAL A&A	<b>100%</b>
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*Comments:*

Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

## *Firm Merger*

**In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please PRINT legibly on this form.**

Effective Date of Merger \_\_\_\_\_

Resulting Firm Name \_\_\_\_\_

**List below the names and addresses of each merging firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) brought into the resulting firm. The percentage from all firms MUST TOTAL 100% in order to complete this section. If only one firm will bring accounting and audit clients, this section does not apply – instead, complete the page 7 as this is considered a “Firm Purchase” for peer review purposes.**

Firm Name 1 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Firm Number \_\_\_\_\_

*List all AICPA members from Firm 1 who will be practicing within the resulting firm, attach copies as needed:*

Member	_____	Member Number	_____
<i>Check One:</i>	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
<i>Check One:</i>	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
<i>Check One:</i>	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 1 A&A percentage

Firm Name 2 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Firm Number \_\_\_\_\_

*List all AICPA members from Firm 2 who will be practicing within the resulting firm, attach copies as needed:*

Member	_____	Member Number	_____
<i>Check One:</i>	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
<i>Check One:</i>	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
<i>Check One:</i>	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 2 A&A percentage

***Firm Merger (continued)***

Firm Name 3 \_\_\_\_\_

Firm Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Firm Number \_\_\_\_\_

*List all AICPA members from Firm 3 who will be practicing within the resulting firm, attach copies as needed:*

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
*Check One:* Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
*Check One:* Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Member \_\_\_\_\_ Member Number \_\_\_\_\_  
*Check One:* Staff \_\_\_\_\_ Sole Practitioner \_\_\_\_\_ Partner \_\_\_\_\_ Shareholder \_\_\_\_\_

Firm 3 percentage

**TOTAL FIRM A&A PERCENTAGES**  
*(Total must equal 100%)*

Firm 1 A&A percentage

Firm 2 A&A percentage

Firm 3 A&A percentage

TOTAL A&A **100%**

*Comments:*

Completed By \_\_\_\_\_

Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_

Phone Number \_\_\_\_\_

## ***Firm Purchase***

Please PRINT legibly on this form

Effective Date of Purchase \_\_\_\_\_

Name of Purchased Firm \_\_\_\_\_

Firm Number of Purchased Firm \_\_\_\_\_

Information for Purchasing Firm:

Firm Name \_\_\_\_\_

Firm Number \_\_\_\_\_

Firm Address \_\_\_\_\_

Email Address \_\_\_\_\_

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Are any of the purchased firms' members working for the purchasing firm? Yes \_\_\_ No \_\_\_

*If yes, list all AICPA members of the purchased firm who will be working for the purchasing firm, attach copies as needed:*

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___      Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___      Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___      Sole Practitioner ___	Partner ___	Shareholder ___

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*Comments:*

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Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

## ***Firm Sale***

Please PRINT legibly on this form

Effective Date of Sale \_\_\_\_\_

Name of Firm Sold \_\_\_\_\_

Firm Number  
of Firm Sold \_\_\_\_\_

Please provide the name & address of the purchasing firm:

Firm Name \_\_\_\_\_

Firm Address \_\_\_\_\_

Email Address \_\_\_\_\_

1. Are you currently working for this firm? Yes \_\_\_ No \_\_\_

If yes, in what capacity? Staff \_\_\_ Sole Practitioner \_\_\_ Partner \_\_\_ Shareholder \_\_\_  
Other (Please List) \_\_\_\_\_

If no, is your firm still in existence? Yes \_\_\_ No \_\_\_

2. If your firm is still in existence, are you performing any attest services? Yes \_\_\_ No \_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

If no, please fill out the Job Class Change section on page 9.

3. Are any of the sold firms' members working for the purchasing firm? Yes \_\_\_ No \_\_\_

*If yes, list all AICPA members of the sold firm who will be working for the purchasing firm, attach copies as needed:*

Member Check One: Staff _____ Sole Practitioner _____	Member Number Partner _____ Shareholder _____
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Member Check One: Staff _____ Sole Practitioner _____	Member Number Partner _____ Shareholder _____
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Member Check One: Staff _____ Sole Practitioner _____	Member Number Partner _____ Shareholder _____
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***Any AICPA members who will not be working for the purchasing firm need to contact Member Services at (888) 777-7077 as soon as possible.***

Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

## ***Job Class Change***

Please PRINT legibly on this form

**If you no longer work in public accounting or are retiring, please provide the following information.**

Member Name \_\_\_\_\_ Member Number \_\_\_\_\_

Please tell us what Business Category you will be working in and your title?

**Business Category**

**Title**

- |   |       |
|---|-------|
| <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. \_\_\_\_\_

Please fill out the remaining information if applicable:

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

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*Comments:*

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Completed By \_\_\_\_\_ Today's Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

## 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](mailto:peerreview@ascpa.org)

**Street Address:**  
1103 South Perry Street  
Montgomery, AL 36104

#### ALASKA **ADMINISTERED BY** CALIFORNIA SOCIETY OF CPAs

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

#### ARIZONA **ADMINISTERED BY** CALIFORNIA SOCIETY OF CPAs

Peer Review  
Attn Susan Lamb  
1235 Radio Road  
Redwood City, CA 94065-1217  
(650) 802-2346  
FAX: (650) 802-2350  
[susan.lamb@calcpa.org](mailto: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](mailto:mmoffitt@arcpa.org)

#### CALIFORNIA SOCIETY OF CPAs

Peer Review  
Attn Susan Lamb  
1235 Radio Road  
Redwood City, CA 94065-1217  
(650) 802-2346  
FAX: (650) 802-2350  
[susan.lamb@calcpa.org](mailto: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](mailto: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@cs-cpa.org](mailto:bonnieo@cs-cpa.org)

#### DELAWARE **ADMINISTERED BY** PENNSYLVANIA SOCIETY OF CPAs

1650 Arch Street, 17<sup>th</sup> Floor  
Philadelphia, PA 19103  
(267) 675-6250 (peer review)  
(215) 496-9272 (main number)  
(215) 496-9212 (fax number)  
[peerreview@picpa.org](mailto: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](mailto: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](mailto:bennettb@ficpa.org)

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

## **GEORGIA SOCIETY OF CPAs**

Atlanta Financial Center  
North Tower  
3353 Peachtree Road, N.E.  
Suite 400  
Atlanta, GA 30326-1414  
(404) 504-2958  
FAX: (404) 237-1291  
[smincey@gscpa.org](mailto:smincey@gscpa.org)

## **GUAM ADMINISTERED BY OREGON SOCIETY OF CPAs**

PO Box 4555  
Beaverton, OR 97076-4555  
(503) 641-7200 Ext. 11  
FAX: (503) 626-5328  
[jgauthier@orcpa.org](mailto:jgauthier@orcpa.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](mailto: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](mailto:tracypoe@idcpa.org)

## **ILLINOIS CPA SOCIETY**

550 W. Jackson, Suite 900  
Chicago, IL 60661  
(312) 993-0407 x236  
FAX: (312) 993-0307  
[hartm@icpas.org](mailto: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](mailto:lgoar@incpas.org)  
[dcraig@incpas.org](mailto: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  
[jchaplin@iacpa.org](mailto:jchaplin@iacpa.org)

## **KANSAS SOCIETY OF CPAs**

1080 Wanamaker Ste 200  
Topeka, KS 66604-3807  
(785) 272-4366  
FAX: (785) 272-4468  
[teresa@kscpa.org](mailto: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](mailto:cvaughan@kycpa.org)

## **SOCIETY OF LOUISIANA CPAs**

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

## **MAINE ADMINISTERED BY NEW ENGLAND SOCIETY OF CPAs**

22 Eastman Avenue  
P.O. Box 10249  
Bedford, NH 03110-0249  
(603) 623-3513  
FAX: (603) 645-9877  
[pamela@nepr.org](mailto: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](mailto: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](mailto:asanchez@mscpaonline.org)

**MICHIGAN ASSOCIATION OF CPAs**

5480 Corporate Drive, Suite 200  
PO Box 5068  
Troy, MI 48007-5068  
(248) 267-3751  
FAX: (248) 267-3788  
[dpickering@michcpa.org](mailto: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  
[jronning@mncpa.org](mailto:jronning@mncpa.org)

**MISSISSIPPI SOCIETY OF CPAs**

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

**NEBRASKA**  
**ADMINISTERED BY**  
**NEVADA SOCIETY OF CPAs**

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

**NEVADA SOCIETY OF CPAs**

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

**NEW ENGLAND PEER REVIEW**

22 Eastman Avenue  
P.O. Box 10249  
Bedford, NH 03110-0249  
(603) 623-3513  
FAX: (603) 645-9877  
[pamela@nepr.org](mailto:pamela@nepr.org)

**NEW HAMPSHIRE**  
**ADMINISTERED BY**  
**NEW ENGLAND PEER REVIEW**

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P.O. Box 10249  
Bedford, NH 03110-0249  
(603) 623-3513  
FAX: (603) 645-9877  
[pamela@nepr.org](mailto: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](mailto:jwood@njscpa.org)

### **NEW MEXICO SOCIETY OF CPAs**

1650 University N.E, Suite 450  
Albuquerque, NM 87102  
(505) 246-1699  
FAX: (505) 246-1686  
[camille@nmcpa.org](mailto:camille@nmcpa.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](http://www.nyscpa.org)  
[scortoreal@nyscpa.org](mailto:scortoreal@nyscpa.org)

### **NORTH CAROLINA ASSN. OF CPAs**

P.O. Box 80188  
Raleigh, NC 27623-0188  
(919) 469-1040  
FAX: (919) 469-3959  
[mckelly@ncacpa.org](mailto: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](mailto:pr@ndscpa.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](mailto: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](mailto:myeary@oscpa.com)

### **OREGON SOCIETY OF CPAs**

PO Box 4555  
Beaverton, OR 97076-4555  
(503) 641-7200 Ext. 11  
FAX: (503) 626-5328  
[jgauthier@orcpa.org](mailto:jgauthier@orcpa.org)

#### **Street Address:**

10206 SW Laurel Street  
Beaverton, OR 97005-3209

### **PENNSYLVANIA INSTITUTE OF CPAs**

1650 Arch Street, 17<sup>th</sup> Floor  
Philadelphia, PA 19103  
(267) 675-6250 (peer review)  
(215) 496-9272 (main number)  
(215) 496-9212 (fax number)  
[peerreview@picpa.org](mailto: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](mailto:mlaboy@colegiocpa.com)

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

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