

# Michigan Unemployment Insurance Agency

## **Third-Party Administrator (TPA) ID**

### **Reference List**

**As of 3/26/2026**



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## Numeric (0-9)

TPA ID	TPA Name
50006815	0
50007483	1000 MERTON ROAD
50002660	11 IONIA ENTERPRISES INC
50002393	111 BROOKLYN INC
50000799	1124 ENTERPRISES LLC
50002379	117 BRIDGE, LLC
50004194	16 AND VAN DYKE WINGS LLC
50003631	1SOURCE PARTNERS
50006067	1ST CHOICE TITLE AGENCY LLC
50005486	1ST PAYROLL INC
50000204	20 MONROE EMPLOYEE CORPORATION
50007255	20/20 TAX RESOLUTION
50003748	22930 WOODWARD LLC
50002487	23 MILE INVESTMENT, LLC
50002962	24 FITCOUNTRY FITNESS, LLC
50003049	277 ANN ARBOR
50000221	277 INVESTMENTS LLC
50004579	2941 STREET FOODS MIDTOWN, LLC
50001716	2GVENTURES INC.
50005001	300 BOWL LOUNGE INC
50005120	345 LLC
50006060	350 DODGE OP LLC
50007602	360 SIMPLICITY INC
50000071	39 CREEK INC
50000783	4 POINT SUPPORT SERVICES LLC
50006926	4 SEASONS INCOME TAX & BOOKKEEPING SERVICES, LLC
50005310	415 GROUP
50001779	4200 HUNT LLC
50002135	44TH STREET HOME CARE LLC
50000323	4-MANN INC
50002537	4SQUARE TAX & ACCOUNTING LLC
50000873	50 STATES PAYROLL
50000097	5412 W WARREN DRUGS INC
50006300	5BY5 ACCOUNTING PLLC
50003367	5TH BITE OF THE APPLE LLC

TPA ID	TPA Name
50004552	6 HANDS PHYSICAL THERAPY AND WELLNESS LLP
50004791	616TOWING, INC
50005820	6800 CANNONBURG LLC
50000763	7-ELEVEN INC (A TEXAS CORP) & UPTOWN BAY & SHATTUCK MART LLC
50002894	7-ELEVEN, INC.
50004225	7-ELEVEN, INC.
50002867	7TH RULE ACCOUNTING PC
50005797	800 PARC LLC
50005404	8400 ABD LLC
50002609	9 BEAN ROWS LLC
50003301	901 BRAVO
50003411	911 CASH LLC
50004542	9TH DONUTS INC

## A

TPA ID	TPA Name
50003229	A & A MANAGEMENT SERVICE LLC
50005581	A & A SIX MILE FUEL INC
50000937	A & M ACCOUNTING & TAX SERVICE CO
50003335	A 1 CONTRACT STAFFING II LLC
50004538	A 1 CONTRACT STAFFING II LLC
50002938	A AND BCS INC
50003209	A AND D HOME HEALTH CARE INC
50000070	A AND H ACCOUNTING & TAX SERV.
50002004	A BRAUN CONSULTING
50005214	A D FOOD SERVICE INC
50004020	A DOPPELGANGER, INC
50002813	A FREDERICK NELL PHD CPA PC
50002618	A G CONSULTING SERVICES INC
50006759	A G TUMMINELLO LLC
50001957	A H HUTHNANCE ACCOUNTING & TAX
50006549	A J S TAX CONSULTANTS
50002720	A M DELISLE PC
50003172	A M TAX CONSULTANTS INC
50001104	A MAC ACCOUNTING SERVICES INC
50007639	A N E SERVICES, LLC
50007334	A P & P TAX AND ACCOUNTING SER
50004774	A P CONSULTING SERVICES LLC
50006714	A P SCHWEITZER TAX SERVICE
50005273	A PERSONAL TOUCH, INC
50006583	A PLUS ACCOUNTING LLC
50002969	A PLUS BENEFITS OF SLC
50000365	A PLUS INDUSTRIES INC
50001120	A PLUS TAX & FINANCIAL CENTER LLC
50004890	A T R CONSULTANTS INC
50007784	A TOUCH OF LOVE INCORPORATED
50003688	A&A MANAGEMENT
50006363	A&A TAX SERVICES
50007732	A. ADONU IDAHOSA, C.P.A., PLLC
50005889	A. RAYMOND SERVICES NORTH AMERICA, LLC.
50001718	A.D.F. ACCOUNTING LLC

TPA ID	TPA Name
50004161	A+ SERVICES INC
50003552	A+D BOOKKEEPING & CONSULTING,
50002042	A-1 PROFESSIONAL BOOKKEEPING SERVICE INC
50001297	AA TAX TEAM
50002683	AAB PAYROLL INC
50006348	AACE ACCOUNTING & BOOKKEEPING
50007792	AAP
50006402	AARON BROWN & ASSOCIAT
50006359	AARON MATER
50000001	AATRIX SOFTWARE
50007030	AATS LLC
50003599	AB BUSINESS SERVICES
50007143	AB PAYROLL LLC
50007183	ABACUS PAYROLL INC
50003584	ABACUS CPA
50002797	ABACUS CPA GROUP PC
50007004	ABACUS PAYROLL SERVICES INC
50001496	ABACUS SYSTEMS SOLUTIONS LLC
50001468	ABACUS TAX CONSULTING INC
50001281	ABATEMENT COORDINATOR LABOR
50005078	ABBO ACCOUNTING INC
50003840	ABBOT TAX SERVICE INC
50005644	ABBOTT & ABBOTT ACCOUNTING, LLC
50002034	ABC ACCOUNTING INC
50001483	ABC ACCOUNTING SEVICES
50003995	ABC TAX SERVICE LLC
50000465	ABDUL CPA
50001250	ABEL PEO INC
50006543	ABEL PEO INC
50006103	ABIP, PC
50005081	ABJ ASSOC INC
50005202	ABM BUILDING SOLUTIONS LLC
50001703	ABO CO-EMPLOYMENT SERVICES, INC
50004313	ABO-ASO
50001075	ABOHR LLC
50004328	ABRAHAM & GAFFNEY, PC
50004440	ABRO & COMPANY CPA'S PC

TPA ID	TPA Name
50005008	ABRO BROTHERS INC
50002541	ABS FOUR INC
50004464	ABSOLUTE ACCOUNTING SOLUTIONS,LLC
50002816	ABSOLUTE BUSINESS SOLUTIONS INC
50001492	ABSOLUTE PAY TRUST TWO INC
50003549	ABSOLUTE PAYROLL INC
50006728	ABSOLUTE PAYROLL INC
50007831	ABSOLUTE TIME SAVERS LLC
50003615	ABUNDANT TAX RESOLUTION SERVIC
50004910	ABUNDTANCE LLC
50007164	ABYGROUPS INC
50007720	ACCELCIA BUSINESS SERVICES
50000299	ACCELERATED HEALTH SYSTEMS
50000466	ACCESS ADMINISTRATIVE PREFERENCE LLC
50004080	ACCESS EDUCATIONAL HR, LLC
50004597	ACCESS EMPLOYMENT RESOURCES LLC
50001780	ACCESS MANAGEMENT LLC
50003803	ACCESS MANAGEMENT TAX
50005196	ACCESS PERSONNEL STAFFING LLC
50000549	ACCESS RESOURCES SOLUTIONS LLC
50004015	ACCESS RESOURCES SOLUTIONS LLC
50002439	ACCESS STAFFING ALTERNATIVES LLC
50005599	ACCESS STAFFING ALTERNATIVES LLC
50001078	ACCESS STAFFING INITIATIVES LLC
50004009	ACCESS XI SERVICES LLC
50004010	ACCESS XI SERVICES LLC
50002360	ACCESSORIES OF MICHIGAN, LLC
50002252	ACCESSPOINT HR SERVICES LLC
50002504	ACCESSPOINT SOUTHWEST MICHIGAN LLC
50005662	ACCESSPOINT SOUTHWEST MICHIGAN LLC
50000375	ACCESSPOINT WEST MICHIGAN LLC
50005723	ACCESSPOINT WEST MICHIGAN LLC
50001786	ACCOUNT ABILITY ACCOUNTING AND CONSULTING SERVICE INC
50002886	ACCOUNT ABILITY INC PC
50006087	ACCOUNT ASSIST INC
50003182	ACCOUNT-ABILITY TAX & ACCOUNTI
50006484	ACCOUNTABLE SOLUTIONS

TPA ID	TPA Name
50002640	ACCOUNTANTS ASSOCIATES P C
50000002	ACCOUNTANTSWORLD LLC
50005843	ACCOUNTAX INC
50004742	ACCOUNTECH SOLUTIONS
50004226	ACCOUNTING & FINANCIAL SERVICES PC
50006951	ACCOUNTING & MORE INC
50000655	ACCOUNTING & TAX ADVISORY SERV
50006880	ACCOUNTING & TAX ADVISORY SERVICES, LLC
50004042	ACCOUNTING & TAX EXPERTS, INC
50007131	ACCOUNTING & TAX SERVICES
50000829	ACCOUNTING & TAX SERVICES INC
50001889	ACCOUNTING & TAX SOLUTIONS, IN
50000311	ACCOUNTING ALTERNATIVES INC
50001846	ACCOUNTING ASSOCIATES INC
50005115	ACCOUNTING ASSOCIATES MICHIGAN INC
50001805	ACCOUNTING CENTER AND TAX SERVICES INC
50004110	ACCOUNTING CENTRE LLC
50003163	ACCOUNTING CONCEPTS INC
50003188	ACCOUNTING CONSULTANTS PC
50007704	ACCOUNTING FOR TAX PURPOSES SE
50005360	ACCOUNTING FREEDOM LTD
50002206	ACCOUNTING INSIGHT ASSOCIATES LLC
50002335	ACCOUNTING LOGIX LLC
50000706	ACCOUNTING PLUS
50000096	ACCOUNTING PLUS FINANCIAL SERVICES INC
50004722	ACCOUNTING SERVICES
50005521	ACCOUNTING SERVICES
50006837	ACCOUNTING SERVICES OF GRAND B
50006833	ACCOUNTING SOLUTION SERVICES
50007545	ACCOUNTING SOLUTIONS TODAY PA
50000991	ACCOUNTING SOLUTIONS-MI, INC
50006861	ACCOUNTING SPECIALTY SOLUTIONS
50006948	ACCOUNTING STRATEGIES GROUP
50005234	ACCOUNTING SYSTEMS ALTERNATIVE
50005232	ACCOUNTING SYSTEMS ALTERNATIVES INC
50005721	ACCOUNTING TAX AND PAYROLL SERVICES LLC
50001490	ACCOUNTING UNLIMITED

TPA ID	TPA Name
50004730	ACCOUNTING UNLIMITED
50006738	ACCOUNTING WIZARDS
50003101	ACCOUNTING/TAX SOLUTIONS INC
50001989	ACCOUNTIX INC
50003472	ACCRUAL ACCOUNTING WORLD, LLC
50006981	ACCU DATA PAYROLL
50003216	ACCU TAX CPA, PLLC
50006854	ACCU-BUS COMPUTER SERVICES INC
50003607	ACCUCHEX CORPORATION
50007700	ACCUCOUNT
50005583	ACCULIFT INC
50006719	ACCUNET PRO INC
50001553	ACCUPAY APS LLC C/O MEGHAN WELTY
50007849	ACCUPAY PAYROLL
50004654	ACCUPAY, INC
50007027	ACCUPAY, INC
50007093	ACCUPRO ADVISORS, LLC
50001701	ACCUPRO CONSULTANTS INC
50005978	ACCURATE ACCOUNTING
50007231	ACCURATE ACCOUNTING & TAX SERVICES, LLC
50005642	ACCURATE ACCOUNTING AND MORE LLC
50006407	ACCURATE ACCOUNTING PAYROLL
50001640	ACCURATE ACCOUNTING SERVICES
50004414	ACCURATE ACCOUNTING SOLUTIONS
50003733	ACCURATE EMPLOYER SOLUTIONS, I
50002434	ACCURATE FINANCIAL SERVICES INC
50000172	ACCURATE GROUP OF TEXAS,LLC
50004566	ACCURATE INCOME TAX & ACCOUNTING INC
50000380	ACCURATE INCOME TAX OF MUSKEGON INC
50002294	ACCURATE INSPECTIONS, LLC
50006598	ACCURATE PAY SYSTEMS INC
50007430	ACCURATE PAYROLL PROCESSING, I
50004708	ACCURATE PAYROLL SERVICES LLC
50001038	ACCURATE TAX & ACCOUNTING LLC
50005739	ACCUTAX INC
50000527	ACCUTRAK BOOKKEEPING LLC
50000922	ACE ADVANCED SERVICES LLC,

TPA ID	TPA Name
50004422	ACE INCOME TAX AND BOOKKEEPING
50006272	ACE PAYROLL SERVICES
50004379	ACJ TAX & ACCOUNTING LLC
50003108	ACORN AUTO SERVICE INC
50002767	ACORN BOOKKEEPING, LLC
50003312	ACOSTA INC
50007391	ACRISURE BUSINESS OUTSOURCING
50006105	ACRISURE E1, LLC
50005261	ACRISURE E2, LLC
50006030	ACRISURE IE 5, LLC
50002512	ACRISURE IE1 LLC
50000341	ACRISURE IP 5 LLC
50003438	ACRISURE IP1 LLC
50000253	ACRISURE P1 LLC
50004578	ACRISURE P3 LLC
50002327	ACTION BONDING AND INSURANCE AGENCY
50002481	ACTION EXPEDITING INC
50000754	ACTION MOLDING ACQUISITION INC
50003340	ACTION TAX AND ACCOUNTING I PC
50007767	AD TAX INC
50004513	ADAM WALLACE INSURANCE AGENCY INC
50007358	ADAMS EVENSON & CO
50005629	ADAMS KEEGAN GA LLC
50000576	ADAMS KEEGAN INC
50006488	ADAMS TAX SERVICE
50001032	ADAMS TAX SERVICE LTD
50003833	ADAPTABLE ACCOUNTING SYSTEMS
50003347	ADCOCK ACCOUNTING INC
50001237	ADD IT UP
50002935	ADELL BROADCASTING CORP
50006626	ADIA LLC
50006938	ADMIN GROUP, LLC
50007236	ADMIN HR INC
50005313	ADMINIPAY PAYROLL SOLUTIONS IN
50000553	ADMINISTAFF COMPANIES INC
50005855	ADMINISTAFF COMPANIES INC
50000556	ADMINISTRATIVE EMPLOYER SERVICES INC

TPA ID	TPA Name
50004668	ADP INC AND TALX UCM SERVICES
50005512	ADP INC.
50003002	ADP MIDW
50000003	ADP TAX SERVICES, INC.
50006167	ADP TOTAL SOURCE FL XVI, INC
50003870	ADP TOTALSOURCE CO XXI, INC
50006250	ADP TOTALSOURCE DE IV, INC.
50007137	ADP UNEMPLOYMENT GRP / TALX
50006354	ADP-CCC UNEMPLOYMENT CLAIMS
50005103	ADS WSTE HOLDINGS INC
50000322	ADVANCE ACCOUNTING & TAX SERVICES INC
50005765	ADVANCE AUTO COLLISION INC
50002885	ADVANCE EMPLOYMENT OF MT
50000800	ADVANCE EMPLOYMENT OF THREE RIVERS INC
50000210	ADVANCE HR INC
50000772	ADVANCE HR INC
50003417	ADVANCE LOCAL MEDIA LLC
50006284	ADVANCE MANAGEMENT CONSULTANTS
50000564	ADVANCE PACKAGING CORP
50005475	ADVANCE PAYROLL FUNDING
50005803	ADVANCED ACCOUNTING TAX & FINANCIAL SERVICES LLC
50004779	ADVANCED BOOKKEEPING
50006430	ADVANCED BOOKKEEPING CONCEPTS
50006140	ADVANCED BOOKS LLC
50007797	ADVANCED BUSINESS COMPUTING SERVICES
50003936	ADVANCED BUSINESS, INC.
50003508	ADVANCED DATA SOURCE INC
50001707	ADVANCED ENERGY GROUP, LLC
50005537	ADVANCED IMAGING PARTNERS INC
50005365	ADVANCED INDUSTRIAL SERVICES LLC
50002323	ADVANCED MANAGEMENT INC
50006820	ADVANCED PAYROLL
50004775	ADVANCED PAYROLL CONSULTANTS
50006237	ADVANCED PAYROLL SERVICES INC
50001638	ADVANCED PAYROLL SYSTEMS, INC.
50005706	ADVANCED PROFESSIONAL HOME HEALTH CARE, INC.
50000828	ADVANCED SMALL BUSINESS SOLUTIONS

TPA ID	TPA Name
50006212	ADVANCED WINDOW TECH CORP
50000513	ADVANTAGE BUSINESS SERVICES
50000691	ADVANTAGE EMPLOYMENT INC
50001230	ADVANTAGE FINANCIAL & BUSINESS SERVICES CORP
50007847	ADVANTAGE PAYROLL SERVICES INC
50002918	ADVANTAGE TAX SERVICE INC
50000855	ADVENTURE DASH FUN RUNS, LLC
50004933	ADVISACARE HEALTHCARE SOLUTIONS INC
50000933	ADVISOR HR PROFESSIONALS 2, LLC
50003298	ADVISOR HR PROFESSIONALS 2, LLC
50005633	ADVISOR IREP INC
50007609	ADVISORS BACK OFFICE
50003138	ADVO SYSTEMS INC
50000887	ADVOCACY TAX SERVICES LLC
50003590	ADVOMAS
50001876	AEG HOLDING COMPANY INC
50006191	AEG PROCESSING CENTER NO. 58
50000191	AES CO-EMPLOYMENT SERVICES INC
50005605	AES EMPLOYER HR SERVICES, INC.
50007338	AES EMPLOYER SERVICES, INC.
50003220	AES HR SERVICES INC
50004167	AES HR SERVICES INC
50000787	AES LEASING SERVICES INC
50000881	AES LEASING SERVICES INC
50002605	AES SELECT HR SERVICES LLC
50000968	AES SELECT PEO SERVICES LLC
50003323	AES SELECT PEO SERVICES LLC
50007618	AES SPECIAL PEO RISK SERVICES
50000656	AES STAFF MANAGEMENT
50001397	AFFORDABLE ACCOUNTING & TAX SERVICE INC
50002671	AFFORDABLE ACCOUNTING LANSING INC
50000349	AFFORDABLE DRIVEWAYS, LLC
50001209	AFFORDABLE PAINT SOLUTIONS INC
50001895	AFS COMPANY
50001320	AFTER YOU LLC
50003712	AG SERVICES
50006866	AG TIDSWELL CPA PC

TPA ID	TPA Name
50002734	AGD MANAGEMENT CORP
50002587	AGNELLO R J CPA
50002270	AGS INSTALLATION LLC
50005816	AGUILAR V DTE ENERGY COMPANY ET AL
50002039	AH CONSULTATION LLC
50007899	AH ENTERPRISES LLC
50007294	AHAD&CO
50006624	AHN & HAN CPA'S PC
50002224	AHONEN & TREGEMBO PLLC
50001705	AHTNA SUPPORT AND TRAINING SERVICES LLC
50002648	AI EXECUTIVE MANAGEMENT SERVICES, INC
50004162	AIM FINANCIAL SERVICES INC
50003528	AIM, INC.
50005681	AION SILVERBELL, LLC
50000262	AIRPORT PAYROLL SERVICE CORP
50003486	AIRTECH EQUIPMENT INC
50006604	AITKEN AND AITKEN CONSULTING, LLC
50000400	AJ GROSS LLC
50004938	AJAY & G. JEET ASSOCIATES LLC
50000124	AJAY BADHWAR & ASSOCIATES PC
50002781	AJLN, INC
50006647	AJ'S FAMILY FUN CENTER OF PENTWATER
50006009	AKERMAN LLP
50004170	AKT ROCHESTER HILLS LLC
50002615	AL MIKE HOWELL & SADAPS CPA PC
50000761	AL/FRED FOOD ENTERPRISES LLC
50002225	ALABAMA STAFF INC
50002998	ALABAMA STAFF INC
50004081	ALAN C SELL CPA PC
50003201	ALAN C.YOUNG AND ASSOCIATES PC
50005896	ALAN D MILLER CPA PC
50003462	ALAN H PERLMUTER INC.
50000312	ALAN J BOSSIO CPA P.C.
50006991	ALAN SALOMON, CPA
50003858	ALAN WRIGHT CPA INC
50002370	ALARM.COM INCORPORATED
50006914	ALBERO, KUPFERMAN & ASSOCIATES, LLC

TPA ID	TPA Name
50001618	ALBERS CABINETS
50002871	ALBERT J CSISZAR CPA PC
50007031	ALBERTS & HEILING CPA'S LLC
50002639	ALBIES FOOD INC
50005483	ALBRIGHT HORIZONS LLC
50007420	ALBRIGHT, FORTENBERRY & NINAS, LLP
50002437	ALCO TRANSPORTATION INC
50003044	ALCOCK & ASSOCIATES INC
50002343	ALCOTT HR GROUP LLC
50003382	ALDERWISH CPA, PLLC
50005025	ALERE SAN DIEGO INC
50004659	ALERIS ROLLED PRODUCTS INC
50000226	ALERUS FINANCIAL NA
50005421	ALEXANDER & HEMLOCK CPA'S
50005908	ALEXANDER ALEXANDER LLC
50001622	ALEXANDER THOMPSON ARNOLD PLLC
50001488	ALEXANDER X KIHN & CO
50001323	ALEXANDRA MCCANN CPA PLLC
50001917	ALEXANDRIA GOLDSMITH
50001891	ALGENTIS LLC
50005798	ALGONAC COMMUNITY SCHOOL
50006615	ALGR II INC
50005070	ALI AND COMPANY CPA PC
50001542	ALICE PAVLICK, ABA
50005256	ALICE V STANISLAW CPA PC
50005906	ALICIA'S ENTERPRISES INC
50006460	ALIFF PARKER FINANCIAL SERVICE
50004881	ALIGHT SOLUTIONS LLC
50007624	ALIMAC PC SERVICES
50007144	ALINE FEIJO
50002057	ALISON M WILCOX
50000528	ALKAMANO PC CPA
50001221	ALL ASPECTS ACCOUNTING LLC
50004408	ALL CHEM CORPORATION
50004523	ALL INCLUSIVE BUS SERV INC
50002044	ALL LAW PLLC
50002190	ALL NEEDS TAX & ACCOUNTING LLC

TPA ID	TPA Name
50006523	ALL SEASONS SKIN & SURGERY CEN
50005068	ALL SEASONS TAX & ACCOUNTING SERVICES, LLC
50007285	ALL TIME TAX AND FINANCIAL SER
50003470	ALLEGAN GENERAL HOSPITAL
50006171	ALLEN GIBBS & HOULIK LC
50007683	ALLEN PARK DENTAL CARE
50001899	ALLIANCE BENEFIT GROU
50006130	ALLIANCE BUSINESS SOLUTIONS II
50005932	ALLIANCE CPAS LLC
50000276	ALLIANCE INTERIORS, LLC
50003228	ALLIANCE PAYROLL SERVICES INC
50003275	ALLIED ACCOUNTING SERVICES INC
50001128	ALLIED BUSINESS & TAX SERVICE
50001688	ALLIED COLLECTION SERV INC
50007278	ALLIED CPA
50002984	ALLIED HR SOLUTIONS
50002485	ALLIED MECHANICAL SERVICES INC
50005693	ALLIED REVENUE SERVICES LLC
50001999	ALLINBOOKKEEPINGLLC
50007671	ALLRED JACKSON PC
50003178	ALLTAX INC
50005749	ALPERN I S PC
50007713	ALPERT & KING
50002790	ALPHA MEDICAL IMAGING INC
50007034	ALPHA PAYROLL SERVICES LLC
50006049	ALPHASTAFF 3 INC
50006263	ALPINE TAX & ACCOUNTING
50002675	ALR ACCOUNTING & TAX SERVICES INC
50004764	ALSAFA LLC
50005591	ALSHI TAX & ACCOUNTING LLC
50000077	ALTAIRA MICHIGAN LLC
50004993	ALTAM INC
50006326	ALTERA PAYROLL SERVICES
50006436	ALTERNATIVE PAYROLL SERVICES, LLC
50004369	ALTERNATIVE RISK MANAGEMENT LTD
50002382	ALTICOR INC
50006899	ALTITUDE PAYROLL

TPA ID	TPA Name
50006770	ALTRES INC
50007142	ALVARO TAX SERVICES
50001750	AM GENERAL LLC
50004028	AMADOR BOOKKEEPING AND PAYROLL INC
50006540	AMANA FOOD SERVICES INC
50002841	AMANDA ERICKSON, CPA LLC
50007188	AMANDA SCHIEFER
50003608	AMATICS CPA GROUP
50004171	AMBROSE EATS, LLC
50001741	AMC BURGERS LLC
50001898	AMCHECK
50003569	AMCO BOOKKEEPING SERVICES
50000850	AMDG BUSINESS ADVISORY SERVICES LLC
50007521	AMELSE & EDMONDS CPAS
50004145	AMER EXPRESS TRAVEL CO INC
50001271	AMERACCOUNTING ASSOCIATES INC
50005331	AMERICAN ACCOUNTING
50004111	AMERICAN APPLIANCE HEATING & COOLING INC
50005602	AMERICAN BUSINESS CONSULTING GROUP
50004882	AMERICAN COMMODITIES INC
50002727	AMERICAN COMMUNITY DEVELOPERS INC
50006448	AMERICAN DREAM ACC & TAX LLC
50004683	AMERICAN DREAM FINANCIAL
50000526	AMERICAN EAGLE AIRLINES INC
50004119	AMERICAN ELCTRC POWER SER CORP
50003835	AMERICAN EMPLOYMENT SERVICES
50003395	AMERICAN EXCAVATING OF MICHIGAN, LIMITED
50005854	AMERICAN JIFFY TAX, LLC
50001037	AMERICAN MANUFACTURING INNOVATORS INC
50004183	AMERICAN MEDICAL RESPONSE INC
50003555	AMERICAN MIDWEST TAX & ACCOUNT
50003387	AMERICAN PRIDE TATTOOS INC
50007854	AMERICAN TAX SYSTEMS
50000337	AMERICA'S BACK OFFICE , INC - MICHIGAN
50000386	AMERICA'S BACK OFFICE , INC - MICHIGAN
50004484	AMERICA'S BACK OFFICE INC
50002506	AMERICA'S BACK OFFICE, INC - MIDWEST

TPA ID	TPA Name
50005663	AMERICA'S BACK OFFICE, INC - MIDWEST
50000143	AMERICA'S BACK OFFICE, INC - U.S.
50000286	AMERICA'S BACK OFFICE, INC. - CA
50005051	AMERICA'S BACK OFFICE, INC. - CA
50002401	AMERICA'S BACK OFFICE, INC. - NORTHEAST
50005567	AMERICA'S BACK OFFICE, INC. - NORTHEAST
50000744	AMERICA'S BACK OFFICE, INC.-MWS
50002406	AMERICA'S HR DEPT - EMPLOYEES ONLY II INC.
50005531	AMERICA'S HR DEPT - EMPLOYEES ONLY II INC.
50004091	AMERICA'S HR DEPT - EMPLOYEES ONLY INC
50004924	AMERICA'S HR DEPT - EMPLOYEES ONLY INC
50001181	AMERICAS PREFERRED HOME WARRANTY INC
50005747	AMERICA'S TAX AND ACCOUNTING INC
50002627	AMERILODGE GROUP LLC
50000653	AMERIPAY INC
50006652	AMERITEAM SERVICES LLC
50006027	AMIN CONSULTING INC
50003484	AMN ALLIED SERVICES LLC
50002603	AMNET GROUP INC
50005334	AMPAK FINANCIAL SERVICES
50007200	AMPAK FINANCIAL SERVICES, LLC
50000666	AMPIAN STAFFING LLC
50000769	AMPLIFY HR MANAGEMENT LLC
50003879	AMTAX PAYROLL & TAX SERVICES I
50006303	AMTAX PAYROLL & TAX SERVICES I
50007304	AMY J START CPA PLLC
50006518	AMY JOHNSTON
50007758	AMY KIRBY, CPA
50005841	AMY L BRONDYKE
50007415	AMY L CORFIXSEN CPA
50000621	AMY MAILS
50001291	AMY S JOHNSON CPA PC
50005522	AMZ ACCOUNTANT LLC
50005760	AN3 TRANSPORT LLC
50001612	ANALYTICAL CONSULTING GROUP LL
50007642	ANASTASI, MOORE & MARTIN PLLC
50001089	ANCHOR BAY POWDER COAT LLC

TPA ID	TPA Name
50006333	ANCHOR PAYROLL
50003075	ANDERSEN EYE ASSOCIATES PLC
50000313	ANDERSON & LOEWY, LLC
50004710	ANDERSON ACCOUNTING PA
50003119	ANDERSON ACCOUNTING SERVICES LLC
50006742	ANDERSON TACKAMN & COMPANY PLC
50007033	ANDERSON TACKMAN & CO
50006309	ANDERSON TACKMAN & CO.
50006346	ANDERSON TACKMAN & CO. PLC
50007910	ANDERSON TACKMAN & CO. PLC
50007649	ANDERSON TACKMAN AND CO PLC
50007898	ANDERSON TAX & ACCOUNTING
50002397	ANDERSON TAX SERVICE LLC
50000150	ANDERSON TUCKEY BERNHARDT & DORAN PC
50006409	ANDERSON, TACKMAN & COMPANY
50007311	ANDERSON, TACKMAN & COMPANY
50007912	ANDERSON, TACKMAN & COMPANY
50003272	ANDREA L CAMPBELL PC
50000530	ANDREA BELDING LLC
50007169	ANDRES HURTADO
50006646	ANDREW J SMITH
50006969	ANDREW J. GLAZER, P.C.
50001194	ANDREW L. MITCHELL INC
50006489	ANDREW SCHMIDTMAN CPA
50003532	ANDREWS & SHIPE LLC
50005372	ANDREWS HOOPER PAVLIK PLC
50002975	ANDREWS TAX AT ACCOUNTING PC
50005528	ANDRIA GARRETT
50003355	ANDRIE INC
50002446	ANEDRA M LEWIS
50004868	ANESTHESIA ASSOC ANN ARBOR PC
50002559	ANESTHESIA CONSULTING AND MGMT LP
50000521	ANG HARPER INC
50006229	ANGELA BROCK ACCOUNTING, PC
50007755	ANGELA HOME CARE, LLC.
50004823	ANGELIA M ALLSBROOKS
50005109	ANGELINE & ASSOCIATES LLC

TPA ID	TPA Name
50003929	ANGELL & COMPANY PLLC
50006727	ANGELO & ANGELO ACCOUNTING
50004163	ANGLE & ASSOCIATES, CPA, PC
50003104	ANGSTROM USA LLC
50005901	ANIBAL & COMPANY PC
50001083	ANIL SAKHUJA & ASSOCIATES PC
50006006	ANITA BRETZ
50000751	ANITAX CONSULTING INC
50007190	ANJ TAX ACCOUNT PRO LLC
50005184	ANMAR THWENI CPA PC
50006361	ANN ARBOR BUSINESS CONSULTANTS
50004084	ANN ARBOR HEALING LLC
50002265	ANN ARBOR HR SOLUTIONS LLC
50003782	ANN ARBOR PAYROLL COMPANY
50003972	ANN ARBOR SMOOTHIE, LLC
50003684	ANN RELING
50007505	ANNA COURTRIGHT
50006219	ANNA M EFTHIMIOU
50004516	ANNA SILMANS TAX SERVICE INC
50004982	ANNAS ACQUISITION CO LLC
50003027	ANNA'S HOUSE WESTLAND
50007544	ANNE KATHERINE KRUGER
50001973	ANNETTE MARCUS
50005960	ANNETTE VIDRINE SANTINI, CPA, PC
50005054	ANNUAL & SEASONAL MAINTENANCE
50003285	ANR BUSINESS SOLUTIONS LLC
50005186	ANSARA CORP
50005800	ANSYS INC
50001928	ANT CPA LLC
50005589	ANTHONY C MICHAEL INC
50003136	ANTHONY LASKY
50006281	ANTHROS, INC.
50006455	ANTONIO PITTIGLIO, CPA
50006304	ANTOSZ TAX & ACCT SOLUTIONS
50007621	ANV
50002680	AON SERVICE CORPORATION
50001314	AP PREFERRED SOLUTIONS, LLC

TPA ID	TPA Name
50004762	APC ACCOUNTING & TAX, INC
50002718	APCO INC
50005874	APEX ACCOUNTING SERVICE
50005361	APEX BOOKKEEPING AND TAX SERVI
50005914	APEX CPA PLC
50007540	APLUS PAYROLL
50004984	A-PLUS STUDENT STAFFING INC
50007264	APPALACHIAN BOOKKEEPING
50003498	APPLEONE PAYROLL & TAX FILING
50003206	APPLE-QUICK INC
50002731	APPLIED BUSINESS SOLUTIONS, INC.
50004447	APPLIED BUSINESS SOLUTIONS, INC.
50003023	APPLIED POWER SOLUTIONS, LLC
50000202	APPROVED PROTECTION SYSTEMS, LLC
50004599	APRICUS QSR LLC
50007046	APS, INC
50001392	APT PLASTICS, INC.
50006650	APT SERVICES INC
50001854	APTIM MAINTENANCE LLC
50005611	AQUA TRANSPORT LLC
50007014	ARA INC., DBA PAPERLESS STAFFI
50006565	ARAGONA S S DDS PC
50006941	ARAIZE
50004576	ARAMARK MANAGEMENT LLC
50004089	ARANDELL CORPORATION
50004973	ARATI PATEL & ASSOCIATES PLC
50001583	ARBOR CREEK TAX & CONSULTING
50002972	ARBOR KEY PREMIUM SERVICES INC
50005318	ARBOR PLASTIC TECHNOLOGIES
50005837	ARC ENERGY SERVICES INC
50001745	ARCHER DANIELS MIDLAND COMPANY
50005564	ARDALYST FEDERAL, LLC
50006834	ARIES ACCOUNTING
50001293	ARISTA MANAGEMENT INC
50001118	ARMHR, LLC
50000359	ARMOND CASSIL RAILROAD CONSTRUCTION INC
50000695	ARNETT CARBIS TOOTHMAN LLP

TPA ID	TPA Name
50003720	ARNOLD ACCOUNTING
50007499	ARNTZEN & RUCKMAN
50005248	ART & JAKES
50005864	ART VAN FURNITURE TECH
50007257	ARTHUR BARBARSHOP INC
50003588	ARTHUR BLOOMBURG CPA
50002645	ARTHUR D PULLEN CPA PC
50001623	ARTHUR F ONYX, CPA
50001657	ARTHUR F PETERS CPA
50007787	ARTHUR GLADSTONE ACCOUNTING AN
50000159	ARTICLE STUDENT LIVING CORPORATE SERVICES LLC
50007039	ASAP ACCOUNTING & PAYROLL SERVICES INC
50001864	ASBESTOS CONTRACTORS INC
50001546	ASCEND CONSULTING
50001159	ASCENDANT BUSINESS SVCS LLC
50007044	ASCENDEUS LLC
50005384	ASCENDHR ENERGY, INC.
50001818	ASCENDUM SOLUTIONS LLC
50002103	ASCENSION HEALTH MINISTRY SERVICE CENTER LLC
50004954	ASCENTIS CORP
50000155	ASE EMPLOYEE LEASING
50000872	ASE EMPLOYEE LEASING
50007309	ASHTON BUSINESS CONSULTING, PL
50002949	ASKAR MANAGEMENT GROUP LLC
50000139	ASKEW INDUSTRIAL CORPORATION
50006822	ASM RAHMAN
50004346	ASMONDY'S BOOKKEEPING & TAX
50006839	ASPEN ADVISING & CPAS
50003913	ASPEN HR PEO, LLC
50000076	ASPHALT SPECIALISTS INC
50002476	ASRC FEDERAL HOLDING COMPANY LLC
50006353	ASSENMACHER & ASSOCIATES, PC
50002302	ASSET ACCEPTANCE LLC
50007011	ASSET HR
50003097	ASSOC ESTATES REALTY CORP
50007918	ASSOCIATED CONSULTANTS DBA RETROTAX
50007622	ASSOCIATED HCM

TPA ID	TPA Name
50005941	ASSOCIATED PAYROLL SERVICES LL
50000056	ASSOCIATES ACCOUNTING & TAX SERVICE INC
50000821	ASSURANCE PAYROLL LLC
50004032	ASSURANCE PAYROLL LLC
50001523	ASSURED BOOK. & PAY. SERV. LLC
50006870	ASSURED BOOK. & PAY. SERV. LLC
50004259	ASTRIKE FINANCIAL PLLC
50000004	ASURE PAYROLL TAX MANAGEMENT LLC
50002411	AT BITS COMPUTER & BUSINESS SYSTEMS SOLUTIONS INC
50003917	AT SYSTEMS GREAT LAKES INC
50001882	AT THE TAX COMP
50007417	ATERRAN, LLC
50002098	ATGW LEARNING CENTER KNAPP, LLC
50005825	ATHLETICS MANAGEMENT LLC
50005254	ATI FINANCIAL SERVICES
50001984	ATLANTIC TRAVEL & INSURANCE LLC
50006718	ATLAS CERTIFIED PAYROLL INC
50002925	ATLAS GROUP INC
50000417	ATLAS HR CONSULTANTS, LLC
50006691	ATLAS STATE WIDE REAL ESTATE INC
50007653	ATLASHR LLC
50003650	ATM & COMPANY
50001264	ATM OF AMERICA INC
50005385	ATS GROUP INC
50005928	ATTENTIVE ACCOUNTING GROUP, LL
50005013	AUBREE'S PIZZA #1 LLC
50002307	AUDETORIUM LLC
50000746	AUDIBLE BUSINESS LLC
50000149	AUDREY J SHELL CPA PC
50001748	AUDRIK INC
50005785	AUREON HR, INC.
50004380	AURORA CONSULTING GROUP LLC
50002089	AUSABLE BOOKKEEPING AND TAX LLC
50005836	AUSTIN NIESTER SCHWEIHOFFER & FINNEGAN PC
50001358	AUTO CLUB SOUTH INSURANCE COMPANY
50001964	AUTO IMAGE INC
50001112	AUTOMATED PAYROLL SERVICE LLC

TPA ID	TPA Name
50001921	AUTOMATED PAYROLL SOLUTIONS LL
50007679	AUTOMOTIVE CASTLE
50006408	AUTOPAYCHECKS INC
50007818	AUXILIUM LLC
50005882	AV HOTELS LLC
50006959	AVATAR HR SERVICES
50002050	AVENUE A MHP LLC
50006876	AVERBUCH ASSOCIATES
50005539	AVERILL TAX SERV INC
50002777	AVFLIGHT SAGINAW CORPORATION
50006853	AVI LABKOVSKI CPA LLC
50004862	AVITAS RETAIL LCC
50001867	AVITUS INC
50006433	AVITUS PAYROLL SERVICES INC.
50003185	AVIVA SENIOR LIVING LLC
50001092	AVL NORTH AMERICA CORPORATE SERVICES
50003048	AVL POWERTRAIN ENGINEERING INC
50002662	AVP BURNS MANAGEMENT LLC.
50003203	AVPM MI PC 5 LLC
50000245	AWADA PROFESSIONAL SERVICES LLC
50002186	AWP ACCOUNTING PLLC
50004135	AXCET HR SOLUTIONS INC
50001775	AXIOS INCORPORATED
50002474	AXIOS INCORPORATED
50003969	AXLE BREWING COMPANY LLC
50003839	AXTELL HALLER & SLACHTA
50005543	AZURE DRAKE SOLUTIONS LLC
50000592	AZZ INC



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TPA ID	TPA Name
50000672	B & A TAX SERVICE
50002932	B & B CONSULTING SERVICES INC
50003269	B & B CONTRACTING CALUMET INC
50004794	B & B TAX AND FINANCIAL SERVIC
50001060	B & G ACCOUNTING & TAX SERVICE INC
50004070	B & G BOOKKEEPING & TAX SERV. INC
50001005	B & H BUSINESS SOLUTIONS INC
50002174	B & J RESOURCE, INC.
50002903	B & W CARTAGE CO INC
50005991	B AND B SERVICES
50007208	B AND E ACCOUNTING AND TAX CPA
50004247	B I MANAGEMENT SERVICES INC
50000339	B MOORE INSURANCE AGENCY INC
50004241	B X 2 INCORPORATED
50002372	B&B CONSTRUCTION AND TRUCKING
50006768	B&H ACCOUNTING LLP
50005654	B. SCOTT ADAMS CPA
50000416	BA SERVICES INC
50006383	BABCOCK BOOKKEEPING & TAX SERV
50007325	BABUSH, NEIMAN, KORMAN & JOHNSON
50001109	BAC HOLDINGS LLC
50003067	BACARELLA TRANSPORTATION SERVICES INC
50002810	BACK OFFICE SOLUTIONS, LLC
50003302	BACK TO HEALTH CHIROPRACTIC WELLNESS CENTER, P.C.
50004186	BAD AXE AUTO SUPPLY INC
50007429	BADEN GAGE & SCHROEDER LLC
50001548	BADGERLAND PILE CO LLC
50000970	BADGERO ACCOUNTING & TAX SERVICES
50004370	BAER & COMPANY
50006754	BAHGAT & LAURITO-BAHGAT
50005218	BAHIYA FAWAZ CPA PC
50001391	BAHL AND CO
50004512	BAHOURA BARRINGER PLC
50002988	BAIERS & ASSOCIATES PC
50002747	BAILEY & ASSOCIATES CPA PC

TPA ID	TPA Name
50000735	BAILEY HODSHIRE & CO PC
50006999	BAILEY MARGOLES & ASSOCIATES
50007514	BAILEY SCARANO LLC
50007059	BAILEY TAX & ACCOUNTING
50003493	BAILEY TAX MATTERS LLC
50006203	BAILEYS BOOKKEEPING SERVICES
50001188	BAIRD COTTER BISHOP PC CPA
50006294	BAIRD COTTER BISHOP PC CPA
50001923	BAKER & ASSOCIATES CPAS
50005733	BAKER HOLTZ PC
50002417	BAKER TILLY ADVISORY GROUP, LP
50007256	BAKER'S ACCOUNTING SERVICE INC
50007259	BAL & ASSOCIATES, CPA INC
50006921	BALACHANDAR JAYARAMAN
50003844	BALANCE BOOKKEEPING
50005511	BALANCE LINE BOOKKEEPING LLC
50006194	BALANCED
50000985	BALANCED ACCOUNTING & TAX SERVICES INC
50003670	BALANCED EQUATION
50002385	BALANS CONSULTING LLC
50003760	BALISTRERI JEZO & LASCARI LLP
50002276	BALL SHANAMAN & TENORIO
50005501	BALLARD & VAN FLETEREN, CPA'S
50006231	BALLY & ASSOCIATES CPA PC
50004813	BALWIN ACCOUNTING CPA, PA
50001785	BAMMANN TAX SERVICE LLC
50003640	BAMMANN TAX SERVICE LLC
50007324	BANGOR SAVINGS BANK
50004438	BANNING COMPANY
50002950	BARAZSU AMD CROSS PC
50007074	BARBARA BRAZEAU
50002006	BARBARA BRUECKNER INC
50004702	BARBARA CROSLEY
50007298	BARBARA DELEON
50003665	BARBARA HAMMOND
50007149	BARBARA HUGHES
50006515	BARBARA J. POLLARD

TPA ID	TPA Name
50004088	BARBARA LEE DANIELS
50003892	BARBARA WASNESKI ACCOUNTING
50005545	BARBAT CAPITAL INC
50001799	BARBS BOOKKEEPING & TAX SERVICE
50001842	BARGAINS GALORE LLC
50004564	BARKIN SCRAP CONTAINERIZED SERVICES
50003807	BARNES, BLACKWELL & CO, P.C.
50001579	BARNES, BROCK, CORNWELL & HEIL
50006752	BARNETT ASSOCIATES
50000688	BARNETT FINANCIAL & TAX CHARLOTTE LLC
50003538	BARON TONS LLC
50003231	BARRIS SOTT DENN DRIKER
50007757	BARRON & ASSOCIATES INC
50003000	BARRY & COMPANY PC
50005031	BARRY ASSOCIATES INC
50007230	BARRY E VALLEE, CPA
50000043	BARTKOWIAK ACCNTNG/TAX SERV PC
50001305	BARTON & BARTON ACCOUNTANTS
50004166	BARTOS/HOFFER/LUSTIG/TOMES PC
50003965	BASE HOSPITALITY GROUP, LLC
50007287	BASE HOSPITALITY GROUP, LLC
50004717	BASHA CPA SERVICES PC
50007437	BASIC PAY LLC
50007246	BASSEM FARHAT
50001639	BAUCOM TAX SERVICE
50005039	BAUDVILLE INC
50004737	BAWOL ACCOUNTING & TAX SERVICE
50005973	BAWOL ACCOUNTING AND TAX
50004175	BAWOL ACCOUNTING TAX SER
50004636	BAY ARBOR LLC
50005788	BAY AREA CONTRACTING INC
50004490	BAY FIRE PROTECTION LLC
50001163	BAY LAUNDRY LLC
50004102	BAYCO MANAGEMENT COMPANY INC
50001708	BAYLOR UNIVERSITY MEDICAL CENTER
50004474	BAYSIDE BOOKKEEPING
50003903	BAYVIEW PAYROLL SERVICES LLC

TPA ID	TPA Name
50007051	BBCS PAYROLL
50004410	BBI ACCOUNTING
50002707	BBQ HOLDINGS INC
50004886	BBSI
50005510	BCM PAYROLL SERVICES INC
50003973	BCN ADVANTAGES INC
50000347	BCN ASSISTANCE 80 INC
50002776	BCN EMPLOYEE ASSETS 95 INC
50000161	BCN EMPLOYMENT PRACTICES 90 INC
50001591	BCN HRO, INC.
50002531	BCN MANAGEMENT 75 INC
50003290	BCN MEASUREMENT SERVICES INC
50004543	BCN MEASUREMENT SERVICES INC
50000183	BCN PROFESSIONAL SERVICES INC
50000121	BCN RESOURCES INC
50001856	BCN RESOURCES INC
50001140	BCN SERVICES CENTRAL INC
50001007	BCN SERVICES LIBERTY INC
50000539	BCN SERVICES MECHANICAL INC
50002278	BCN SERVICES METRO INC
50002940	BCN SERVICES NORTH INC
50000243	BCN SERVICES REGENCY INC
50002340	BCN SERVICES WEST INC
50002473	BCN STRUCTURED EMPLOYMENT 105 INC
50005688	BCN STRUCTURED EMPLOYMENT 105 INC
50000112	BCN TRANSPORTATION SOUTH INC
50002068	BCN WD ONE INC
50006618	BCN WD ONE INC
50000244	BCN WORKPLACE 1 INC
50007146	BD PAYROLL LLC
50002946	BD&D HARVESTING INC
50006110	BDB DIRECTAX INC
50001681	BDG-CPAS
50007741	BDO
50000858	BDO SEIDMAN LLP
50000317	BDPAPP INC
50000559	BEACON HOSPICE OF MICHIGAN LP

TPA ID	TPA Name
50000218	BEACON TRI-STATE STAFFING INC
50004052	BEACON TRI-STATE STAFFING INC
50005118	BEALS CARUANA & COMPANY PC
50002059	BEAN MANAGEMENT LLC
50000174	BEARING TREE, INCORPORATED
50001830	BEARING TREE, INCORPORATED
50007186	BEAUBIEN VENTURES LLC
50003081	BEAUPRE & MARKS CPAS PC
50004229	BEAUTY EXPRESS SALONS INC.
50005016	BEBOW DAIRY FARM INC
50004341	BECHER, NALL, BRYDON, SPAHN & CO
50002435	BECKER ORTHOPEDIC APPLIANCE COMPANY
50002304	BECKER'S TIRE WHOLESALERS INC
50007762	BECKEY & ASSOCIATES
50000657	BECKY KOPPEL - ACCOUNTING
50005468	BECKY VINBERG CPA, LLC
50000806	BECNS INC
50004831	BEENE GARTER
50007924	BEENE GARTER
50007719	BEENE GARTER HUMAN CAPITAL MGM
50002391	BEENE GARTER LLP
50004407	BEERBOWER'S PA
50000153	BEHAVIORAL OUTCOMES MANAGEMENT LLC
50005623	BEHAVIORAL OUTCOMES MANAGEMENT LLC
50000234	BELCAN ENGINEERING GROUP INC
50002350	BELDING MARATHON
50006546	BELFOR
50007067	BELGER AND ASSOCIATES
50002864	BELGER AND ASSOCIATES PC
50000853	BELINDA G WRIGHT PLLC
50006479	BELLEMAN & ASSOCIATES
50001774	BELLEVILLE DEVELOPMENT, INC
50005098	BELLEVILLE TAX & ACCOUNTING SERVICE INC
50001412	BELLISSIMO FOODS COMPANY LLC
50005787	BELLMORE'S TAX LLC
50002441	BELLON COMPANY ACCOUNTANTS
50007233	BELLS TAX SERVICE

TPA ID	TPA Name
50001927	BENCHMARK PAYROLL SERVICES
50007568	BENE-CARE PAYROLL LLC
50001527	BENECHEX INC
50001773	BENEFIT ADMINISTRATIVE SERVICES INTERNATIONAL CORP
50002762	BENEFIT SOLUTIONS INC
50002313	BENEPAY LLC
50002036	BENESON AND ZELEJI CPA PLLC
50000560	BENESYS INC
50003455	BENGAL HOSPITALITY LLC
50000659	BENITA PETRIE
50004013	BENJAMIN J CUNNINGHAM CPA PLC
50001045	BENJAMIN O BROWN, CPA, PC
50006117	BENNETT & ASSOCIATES LLC
50006692	BEN-TAX ASSOCIATES INC
50002229	BENZIE ACCOUNTING & TAX SERVICE INC
50006370	BERDON LLP
50006192	BERG FINANCIAL SERVICES
50003738	BERGANKDV EMPLOYEE MANAGEMENT
50001167	BERGELIN & MURPHY, LLC
50000290	BERGER & WILD PLLC
50000845	BERGER, GHERSI & LADUKE PLC
50004301	BERGER, GHERSI, & LADUKE
50002015	BERGER, GHERSI, & LADUKE PLC
50004719	BERKMAN JORGENSEN MASTERS & ST
50005926	BERKSHIRE TAX SERVICES LLC
50006909	BERNATH & ROSENBERG, P.C.
50001322	BERNIA FINANCIAL SERVICES PC
50000039	BERT STEIN CPA PC
50005876	BERTHIAUME K A CPA PC
50001362	BEST 2 LLC
50003133	BEST 2 LLC
50002094	BEST 8 INC
50004169	BEST BUY STORES LP
50001807	BEST CARE PLLC
50000574	BEST FINANCIAL CREDIT UNION
50003440	BEST STAFF SOLUTIONS
50002912	BEST TAX SERVICES OF AMERICA INC

TPA ID	TPA Name
50003706	BEST U LLC
50002143	BEST URGENT CARE PC
50002896	BET-CAR ACCOUNTING INC
50007515	BET-CAR ACCOUNTING INC
50007876	BETH TAVEIRNE CPA
50001099	BETTE J COGGER CPA
50006149	BETTER BOOKS BY MESH
50004297	BETTER BUSINESS FINANCIAL SERV
50000419	BETTER BUSINESS TAX & ACCOUNTING INC
50007883	BETTERS & ASSOCIATES, S.C.
50004723	BETTY ELLIOTT
50004258	BEUTHIN & BEUTHIN CPA S PC
50003068	BEVERAGES BURGERS & BEYOND INC
50001672	BEYOND PAYROLL INC
50007133	BEYONDPAY, INC.
50001065	BFI WASTE SYSTEMS OF NORTH AME
50002378	BFS RETAIL & COMMERCIAL OPERATIONS LLC
50001224	BG RETAIL, LLC
50004828	BGM CERTIFIED PUBLIC ACCOUNTAN
50007012	BGM INTERNATIONAL LLC
50006879	BH BOOKKEEPING & TAX LLC
50003262	BHARAT FORGE PMT TECHNOLOGIE LLC
50004040	BHR RESOURCES LLC
50001758	BHR SEASONS LLC
50004721	BHT&D GUSCO MONEY MANAGEMENT,
50006465	BHTD CPA'S
50007695	BIANCA POPE
50004185	BIEWER SAWMILL-LAKE CITY LLC
50000086	BIG AIR INC
50004445	BIG CATS LLC
50006412	BIG FISH PAYROLL SERVICES LLC
50005838	BIG POWDERHORN MTN RESORT LLC
50000184	BIG RAPIDS FITMI, LLC
50003898	BIG TONYS PIZZERIA AND VIDEO L
50005869	BIGA HOLDINGS, LLC
50002316	BIKE TECH INC
50006374	BIKOS & ASSOCIATES, CPA, PC

TPA ID	TPA Name
50005113	BILDNER & DONAHUE PC
50002628	BILL NEUENS ENTERPRISES INC
50006286	BILLBURG ACCOUNTING INC
50006341	BILLIE BAUCOM
50005474	BILLINGS & COMPANY TAX SERVICE
50001080	BIMBO QSR US LLC
50005578	BISBIKIS ADVISORS, LLC
50001737	BISHOPS INCOME TAX
50001872	BJU, INC.
50003391	BKD TWENTY ONE MANAGEMENT COMPANY INC
50004815	BKS ACCOUNTING SERVICES LLC
50002573	BLACK & WHITE CARS LLC
50006417	BLACK & WHITE LEASING LLC
50007832	BLACK DOG CPA
50001877	BLACK ROSE FINANCIAL SERVICES
50000650	BLACK TREE SERVICES, LLC
50004585	BLAIN SUPPLY, INC
50006805	BLAKE & WACHS LTD
50003515	BLETHEN TAX & ACCOUNTING INC
50005764	BLIZZARD BUSINESS SERVICE INC
50005877	BLOOMFIELD DENTAL GROUP PC
50004075	BLOOMFIELD HILLS ACCOUNTING SERVICE LLC
50001711	BLOOMFIELD HILLS ADVISORY LLC
50004004	BLOOMFIELD NO 1 INC
50005561	BLOSSOMLAND ACCOUNTING, LLC
50002763	BLUE BAY SOUTH LLC
50001252	BLUE CHIP TAX, LLC
50002820	BLUE CONSULTING PC
50003259	BLUE CROSS BLUE SHIELD OF SOUTH CAROLINA
50004732	BLUE FLAME ENTERPRISES INC
50001463	BLUE HERON BOOKKEEPING, LLC
50001014	BLUE JEAN ADVISORS, LLC
50006852	BLUE JEAN ADVISORS, LLC
50004470	BLUE PELICAN INN INC
50002431	BLUE RIBBON MANAGEMENT CO
50006962	BLUE RIDGE FINANCIAL, LLC
50001455	BLUE SKY PAYROLL LLC

TPA ID	TPA Name
50004211	BLUE WATER FAMILY DENTISTRY DDS PC
50006873	BLUEWATER PARTNERS
50006389	BLUEWAVE HR LLC
50004156	BLUNDEN AND ASSOCIATES PC
50000266	BLYSTONE & BAILEY CPAS PC
50006736	BMC CONSULTING
50006285	BMD FINANCIAL SOLUTIONS
50007650	BMO HARRIS
50000779	BOBROWSKI & MULARCZYK PC
50002736	BOEKEMA & DUNSTONE ASSOC INC
50003405	BOERKOEL & BOERKOEL LTD
50007815	BOGE, WYBENGA & BRADLEY PC
50007726	BOGINS ACCOUNTING
50001783	BOHREN & ASSOCIATES PLLC
50002038	BOIS PLUMBING LLC
50007463	BOJRAB, KAUFMAN & COMPANY
50002657	BOLDREY, SENCHUK, ROULEAU & WILLIAMS, CPAS, PC
50005394	BOLDT & MALOY, P.C.
50005641	BOLOVEN MOON AND COMPANY PC
50005667	BONADIO & CO LLP
50002377	BOND CONSULTANTS LLC
50007048	BONITA STEELE
50007929	BONITA STEELE
50005857	BOOGREN, BALLY & ASSOCIATES, CPAS, P.C.
50003944	BOOKED AND BALANCED PLLC
50003654	BOOKKEEPER EXTRAORDINAIRE
50003531	BOOKKEEPER PRO
50004645	BOOKKEEPING BY BRIDGET
50006173	BOOKKEEPING BY DESIGN, INC.
50005484	BOOKKEEPING MINISTRY LLC
50006310	BOOKKEEPING PLUS
50006844	BOOKKEEPING SOLUTIONS, LLC
50006697	BOOKKEEPING SPECIALIST LLC
50005450	BOOKMEDIC FINANCIAL SOLUTIONS
50006743	BOOKS KEPT SIMPLE LLC
50000762	BOOM LLC
50003989	BOOM LLC

TPA ID	TPA Name
50000378	BOOMS ACCOUNTING, PLLC
50005729	BOSK CORP
50006550	BOSLER & COMPANY PC
50002519	BOTT & CO PC
50004330	BOTTOM LINE ACCOUNTING
50001946	BOTTOM LINE ACCOUNTING & TAX LLC
50007783	BOTTOM LINE BOOKKEEPING SERVICE INC
50005129	BOURDKANI LLC
50006128	BOVITZ CPA PC
50002341	BOWHEAD TOTAL ENTERPRISE SOLUTIONS, LLC
50000304	BOWMAN & COMPANY CPA PC
50002467	BOWMAN & ROGERS, P.C.
50003078	BOYER & GOODMAN CPA LLC
50007305	BOYLE DEVENY & MEYER PC
50003890	BP PAYROLL LLC
50005229	BRAD SMITH CPA PC
50001218	BRADBURY PARKHOMES CONDO ASSOC
50000543	BRADLEY M SIMON PC
50004972	BRADLEY W GOLDSMITH& ASSOCIATES, LLC
50006330	BRAINARDS TAXES INC
50006270	BRANDI BUNCH
50000918	BRANDON M CRONEY
50004324	BRANDS TAX SERVICE INC
50000445	BRANDSAFWAY INDUSTRIES LLC
50004788	BRANGHAM & ASSOCIATES INC
50007619	BRASS RAIL
50003491	BRAUGHTON, FOSTER & FITE, LLC
50002991	BRAUN KENDRICK FINKBEINER P.L.C.
50003153	BRAY ROAD DINER LLC
50007556	BRD SERVICES CORP
50005015	BRECHT ENTERPRISES LLC
50006215	BREDERNITZ WAGNER & CO PC
50007931	BREDERNITZ WAGNER CO PC
50005157	BREDEWEG & ZYLSTRA, PLC
50006151	BREEDLOVE AND ASSOCIATES
50003279	BREEN ACCOUNTING & TAX SERVICE
50001220	BRENDA K HUNTER CPA PC

TPA ID	TPA Name
50000588	BRENDA M GENERAUX CPA LLC
50006939	BRENDA PAVLAK
50001311	BRENDA S BOSCH CPA, PLC
50001437	BRENDA W SMITH CPA
50001605	BRENT BRACHT
50003066	BRENT REED SALES COMPANY
50002974	BRENWAR INC
50005507	BRESNICK FINANCIAL SERVICES
50004260	BRESSLER-GORDON METALS INC
50005834	BRIAN A SWEATLAND
50000995	BRIAN B HEMKER, CPA
50002691	BRIAN BORAWSKI CPA PC
50005087	BRIAN H KELEMEN AND ASSOC INC
50007134	BRIAN HAMILL
50000484	BRIAN KELLEY CPA LLC
50007501	BRIAN NEWMAN CPA, PLLC
50000175	BRIAN PAPO CPA PC
50005041	BRIAN R WEILAND & ASSOCIATES PC
50003906	BRIANNA JONES
50000892	BRIANSQUARED 2 LLC
50000689	BRICE D EVANS
50000869	BRICE ENVIRONMENTAL SERVICES CORPORATION
50000891	BRICKLEY DELONG PLC
50004096	BRIDGE ALTERNATIVE INVESTMENTS, INC
50002711	BRIDGESTONE AMERICAS HOLDING INC.
50000117	BRIDGEWATER ASSOCIATES, LLC
50006342	BRIGET SAWALLICH BOOKKEEPING L
50002243	BRIGG TAX SERVICE
50004850	BRIGGS & CO CPA PC
50003164	BRIGHT DIRECTION DENTAL LLC
50000437	BRIGHT FUTURE FINANCIAL SERVICES
50001815	BRIGHT STAR LEARNING CENTER
50003475	BRIGHT WAY DEVELOPMENT LLC
50002216	BRIGHTON BUSINESS HOLDINGS LLC
50001857	BRIGHTON EMPLOYMENT INC.
50002934	BRIGHTON PAYROLL SERVICE INC
50002453	BRINING AND BRINING PC

TPA ID	TPA Name
50001191	BRINK KEY & CHLUDZINSKI PC
50006566	BRINKEL KAPOLNEK AND MULVIHILL PC
50005734	BRISTOL ERECTORS INC
50006622	B-RITE FINANCIAL SERVICES, INC.
50007433	BRITNI KETOLA
50004059	BRITNI KETOLA, CPA PLLC
50007139	BRITTANY V BOWMAN CPA
50002459	BRITTS FITNESS LLC
50005609	BRM KERN ROAD LLC
50000185	BROADWAY AUTO SALES & PARTS LLC
50003142	BROADWIND SERVICES LLC
50003737	BROCK ANDERSEN
50000721	BRODSKY AND ASSOCIATES PC
50003676	BROKER RESOURCES, LLC
50000961	BROMBERG & ASSOCIATES LLC
50001433	BRONSON HEALTH CARE GROUP
50004772	BRONSWICK REICIN POLLACK, LTD
50007470	BROOKS BARRON LLC
50003683	BROOKSIDE ACCOUNTING
50000420	BROTHERS ACCOUNTING LLC
50000309	BROWN & NOFZINGER PC
50002071	BROWN IRON BREWERY, LLC
50004734	BROWN, BROWN, AND ASSOCIATES
50007055	BROWN, STERMAN, REZNIK & GERSHKOWITZ, CPA
50003527	BROWNS FUNERAL HOME LTD
50001482	BROYLES & COMPANY CPAS LLC
50001575	BROYLES & COMPANY CPA'S LLC
50003115	BRUCE A EPSTEIN INC
50006256	BRUCE E BELLGRAPH CPA LLC
50003756	BRUCE E BELLGRAPH LLC
50007165	BRUCE H. PAIGE, CPA
50005520	BRUCE J SAGE ATTY AT LAW
50003893	BRUCE R TABOR CPA PC
50003499	BRUCE SNAUWAERT
50003291	BRUCE WELD EDWARDS LLC
50006225	BRUNETTE TAX AND ACCOUNTING LL
50003630	BRYAN RITT

TPA ID	TPA Name
50000890	BRYAN RUSSEL PC
50001910	BRYANT & DAVALLE PC
50001507	B'S BOOKKEEPING
50000898	BSE & ASSOCIATES INC
50000606	BT & ASSOCIATES INC
50003565	BT SOUTHERTON, CPA
50002968	BT TAX AND ACCOUNTING SERVICES LLC
50006658	BTCY LLC
50006874	BTN LLC, BY THE NUMB3RS
50007422	BUCCIERO & ASSOCIATES PC
50007104	BUCCIERO & ASSOCIATES, P.C.
50000242	BUCHER & CHRISTIAN CONSULTING INC
50000482	BUCHHOLZ & ASSOCIATES PC
50001880	BUCKENMEYER & KING
50005329	BUCKENMEYER & KING
50005291	BUCKEYE TAX & ACCOUNTING ENTER
50001481	BUCKTOWN ACCOUNTING & TAX SERV
50001393	BUCKTOWN BOOKKEEPING INC
50007862	BUD EXPRESS LLC
50007935	BUD EXPRESS LLC
50000884	BUDDYS RENDEZVOUS PIZZERIA
50004496	BUDGET BOOKEEPING INC
50002238	BUDGET BOOKKEEPING & BUSINESS SERVICES LLC
50006975	BUENA VISTA BUSINESS CONSULTING
50000704	BUFFAMANTE WHIPPLE BUTTAFARO
50000760	BUILDING BRIDGES PROFESSIONAL SERVICES
50006182	BULL MOOSE CPA SERVICES LLC
50000619	BULL MOOSE FINANCIAL
50001095	BULTYNCK & CO PLLC
50007476	BUNKER CLARK WINNELL & NUORALA
50001059	BUNZL DISTRIBUTION MIDCENTRAL INC
50006772	BURDETTE & STURGELL PC
50005929	BURDETTE SMITH & BISH LLC
50003372	BURGER BRAND LLC
50002700	BURKES ACCOUNTING TAX SERVICE INC
50007307	BURKLAND ASSOCIATES
50007481	BURNS O'HARE & BELLA INC

TPA ID	TPA Name
50002769	BURNS T M PC
50000563	BURROUGHS SETTLEMENT FUND
50007349	BURTON CAROL MANAGEMENT, LLC.
50002152	BUSH HINES & COMPANY PC
50001516	BUSHMAN & CERRITO
50007651	BUSINESS & TAX SYSTEMS LLC
50007749	BUSINESS ACCOUNTING AND TAX LL
50000131	BUSINESS AND SUPPORT SERVICES GROUP, LLC
50002427	BUSINESS ASSOCIATES, INC.
50007098	BUSINESS CENTS INC
50007936	BUSINESS CONSULTING CONCEPTS
50005597	BUSINESS CONTROL SERV
50004237	BUSINESS FINANCIAL CNSLTS INC
50007203	BUSINESS FINANCIAL GROUP HRM
50000849	BUSINESS INFORMATION STRATEGIES INC
50000646	BUSINESS SOLUTIONS TODAY LLC
50006868	BUSINESS SOLUTIONS TODAY LLC
50003088	BUSS & COMPANY PC
50004363	BUSS & COMPANY PC
50004820	BUSS & COMPANY PC
50001350	BUTLER AMERICA LLC
50004125	BUTLER CPA & ASSOCIATES PLLC
50002748	BUTZEL LONG
50000581	BUYBUYBABY
50001478	BY - THE - BOOK
50004569	BY LO OIL CO
50004388	BYKER & ASSOCIATES
50003064	BYRON OIL COMPANY INC
50003749	BYRT CPAS, LLC
50000874	BZ BUSINESS SERVICES INC

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TPA ID	TPA Name
50005660	C & C EVENT SERVICES LLC
50003716	C & D CPA'S INC
50007688	C & D TAX SERVICES
50003303	C & J ACCOUNTING SERVICE
50003757	C & L VALUE ADVISORS, LLC
50002527	C & R ACCOUNTING AND TAX SERVICE INC
50004603	C F INVESTMENTS INC
50004291	C L AMERNICK CPA PC
50004847	C SCHRIEBER CPA PC
50005851	C&L WARD BROS CO
50000902	C. A. MURREN & SONS CO., INC
50007570	C. POWAGA
50004275	C.E. TAX CONSULTING, LLC
50006190	C.P. ABOD & CO. LLC
50004897	C.P. BOOGREN PC
50003139	C2 ESSENTIALS INC
50004980	CABINETWORKS GROUP MICHIGAN LLC
50006843	CABRALES GIL SERVICES
50002713	CAD FINANCIAL SERVICES INC
50007394	CADENCE HCM LLC
50006993	CADICK WILLIAMS MCALLISTER FOR
50004148	CADILLAC ACCTG & TAX SERVICE INC
50004078	CAFMEYER & COMPANY PLC
50002811	CAIN & SISUNG CPA'S PC
50007345	CAITLYN MEYERS, CPA, PLLC
50001240	CAL SERVICES INC
50000384	CALEDONIA TAX & ACCOUNTING, PL
50004829	CALIBEO & ASSOCIATES
50007020	CALIFORNIA CREDITS GROUP, LLC
50002054	CALIPER BUILDING SYSTEMS LLC
50003420	CALL PHOTOGRAPHY LLC
50000236	CALLIHAN'S TAX SERVICE INC
50003950	CALSPAN SYSTEMS CORPORATION
50004917	CALVIN D MEEUSEN CPA PLLC
50006156	CAM JENNINGS CPA PC

TPA ID	TPA Name
50005799	CAMBIUM ASSESSMENT INC
50003686	CAMERON ACCOUNTING & TAX
50002771	CAMERON ACCOUNTING & TAX SERVICE PLLC
50004093	CAMPBELL ACCOUNTING INC
50001656	CAMPBELL BOOKKEEPING SERVICE
50006797	CAMPBELL FINANCIAL PLANNING IN
50007076	CANAAN CPA & ASSOCIATES, INC.
50003633	CANDI'S ACCOUNTING SERVICE
50001892	CANDY WIKA
50007406	CANON USA
50002373	CANTON ONE PIZZA LLC
50005898	CANTORO CAFE LLC
50001675	CANTWELL, CUMMINS & COMPANY
50002792	CANTWELL, CUMMINS, MOFFATT & STUART, P.C.
50007648	CAP ACCOUNTING SERVICES, LLC
50004598	CAPAC COMMUNITY SCHOOLS
50006243	CAPFORGE BOOKKEEPING AND MORE
50003952	CAPITAL BUSINESS SERVICE OF MANISTIQUE, LTD
50007543	CAPITAL BUSINESS STRATEGIES
50001279	CAPITAL FUND TITLE SERVICES LLC
50001861	CAPITAL INVESTMENT COMPANY LLC
50007383	CAPITAL TREE ACCOUNTING SERVICES LLC
50002390	CAPITOL FITNESS, INC.
50003773	CAPOCORE CPA PLLC
50003113	CAPSTONE CPA GROUP PLLC
50007015	CAPSTONE CPAS
50002521	CAPSTONE TAX & FINANCIAL
50007937	CAPTURE TAX CREDITS
50006553	CARABELL, LESLIE & COMPANY PC
50005428	CARDIAC PACEMAKERS INC
50006196	CARDINAL BUSINESS SERVICES LLC
50001806	CARDINAL CONSTRUCTS INC
50004521	CARDINAL HEALTH 108 INC
50000324	CARDINAL LOGISTICS MANAGEMENT CORPORATION
50003174	CARDINALI TAX & ACCOUNTING SERVICE, INC.
50006732	CAREFREE BOOKKEEPING LLC
50002381	CARELINE HEALTH GROUP - MI LLC

TPA ID	TPA Name
50007778	CARE-TAX @ GRIFFIN ASSOCIATES
50007135	CAREWORKSCOMP
50003761	CAREY CAMPBELL
50005379	CARL ZEISS INC
50003742	CARLENE J HACKETT
50003955	CARLEX ENTERPRISES INC
50003297	CARLISLE INTERCONNECT TECHNOLOGIES INC
50003192	CARLISLE ROOFING SYSTEMS INC
50001456	CARLSON CPA INC
50000457	CARLSON PAVING PRODUCTS INC
50004118	CARMAN ASSOCIATES LLC
50003089	CARNAGHI & SCHWARK, PLLC
50006224	CAROL A TABACCHI CPA
50000682	CAROL ALLEN
50001317	CAROL BARTOLOMUCCI CPA PC
50004848	CAROL D GATES-BOWERMAN
50000847	CAROL GENTRY INC
50004956	CAROL HARMS CB ACCOUNTING AND TAX SERVICE
50004079	CAROL L DIENER
50006601	CAROL L SOENS CPA MBA PC
50001601	CAROL M BIERNAT
50000938	CAROL RIDEOUT
50005375	CAROLE A ROBSON/SCOTT MCCALLUM
50005903	CAROLE FABRICS CORPORATION
50002803	CAROLINE P LOWE CPA PLC
50007226	CAROLYN CARMACK
50003594	CAROLYNN KELEHER
50003280	CARRIE VANTIL, CPA, PLLC
50005432	CARRINGTON GOLF CLUB LLC
50006166	CARRISIMONCPA
50007126	CARROLL ACCOUNTING INC.
50007365	CARTER ACCOUNTING AND CONSULTING
50007685	CAS & ASSOCIATES INC
50003371	CAS BUSINESS SERVICES INC
50006722	CASA PAYROLL SERVICE
50003655	CASARI & COMPANY
50007616	CASCADE BUSINESS SERVICES

TPA ID	TPA Name
50005490	CASCADIA TJ CPA PC
50005022	CASE FOSTER POTTER & KUNITZER PLLC
50003730	CASEY MOSS TAX & ACCOUNTING, L
50001073	CASH N CARRY FLOORING, LLC
50001382	CASPER WILLSON WILSON & HOLMES INC
50003850	CASSANDRA ROSE
50005082	CAST & GLOW
50002463	CAST IRON FAMILY RESTAURANTS INC
50003408	CATALYST CONSULTING SVCS INC
50002087	CATCH UP KEEP UP ACCT SVC INC
50004055	CATERPILLAR INC
50004236	CATHERINE ANDERSON
50005350	CATHY E LAMBERT CPA, PLLC
50003349	CB ACCOUNTING LLC
50007473	CB SMITH & ASSOCIATES
50004274	CBCS
50005842	CBIZ PAYROLL
50000669	CBM ACCOUNTING SERVICE
50006509	CBM INC.
50002681	CBS RADIO SERVICES INC
50007566	CBWE ENTERPRISES INC.
50003613	CBWE ENTERPRSES INC.
50005405	CC SERVICES ACCOUNTING & PAYROLL LLC
50007371	CCH BOOKKEEPING INC
50007564	CCH TAX & ACCOUNTING SERVICE
50001859	CCS SERVICES, LLC
50001969	CD BOOKKEEPING LLC
50004869	CDA INVESTMENTS
50004315	CDH, P.C.
50005144	CDS THEATER SHOWS LLC
50000399	CDW GOVERNMENT LLC
50005053	CE POWER ENGINEERED SERVICES LLC
50003122	CEB CLEANERS, LLC
50006535	CEC EMPLOYEE GROUP LLC
50000405	CEDAR CREEK TAX SERVICE
50007181	CEGELSKI & CEGELSKI SC
50000142	CELLCO PARTNERSHIP

TPA ID	TPA Name
50000784	CELTIC SUPPORT SERVICES, INC
50002795	CENTENE MANAGEMENT COMPANY LLC
50002466	CENTER FOR WOUND HEALING & HYPERBORIC MEDICINE LLC
50007838	CENTEX WAYNE ENTERPRISES
50007940	CENTIVISE, LLC
50003562	CENTRAL ACCOUNTING SERVICES
50001993	CENTRAL MESA ACCOUNTING INC
50001881	CENTRAL PAYROLL ASSOCIATES LLC
50004360	CENTRAL PAYROLL SERVICE
50000281	CENTRAL STATE BANCORP INC
50003413	CENTRIC HC INC
50006350	CENTRICITY SOLUTIONS, INC.
50000197	CENTURI GROUP INC
50005617	CENTURY BANK & TRUST
50002194	CENTURY EMPLOYER ORGANIZATION LLC
50005142	CENTURY II STAFFING LLC
50005172	CENTURY II STAFFING LLC
50001607	CENTURY TAX SERVICE
50001205	CENTURYLINK MANAGEMENT COMPANY
50004090	CEOHR INC
50001439	CEP INC
50003219	CERIDIAN CORPORATION
50006586	CERIDIAN TAX SERVICE, INC
50003868	CERTIFIED PAYROLL ASSOCIATES I
50005442	CERTITAX, LLC
50004835	CETERUS, INC
50004008	CF JOHNSON CPA PLLC
50007385	CFD ACCOUNTING, INC
50004011	CFG TAX & ACCOUNTING LLC
50006937	CFO BUSINESS STRATEGIES
50002461	CFO NATION INC
50007944	CFO RESOURCES INC
50003507	CFO RICK
50002673	CFV & ASSOCIATES INC
50007162	CG ACCOUNTING
50007460	CG FINANCIAL SERVICES
50006200	CGI PAYROLL LLC

TPA ID	TPA Name
50003112	CGI TECHNOLOGIES & SOLUTIONS INC
50004006	CHAD SCHAFER, CPA, PC
50002714	CHAFFEE & COMPANY CORPORATION
50000943	CHALLENGOE AND JABRO CPAS PC
50003359	CHALMERS KENDALL CPAS
50006847	CHAMBERLIN CPA SERVICES
50007248	CHAMBERS ACCOUNTING
50002985	CHAMELEON ENTERPRISES LLC
50007003	CHAMLIN PC
50000906	CHAMPION EMPLOYMENT INC
50005086	CHAMPION EMPLOYMENT INC
50003331	CHAMPION INC
50006649	CHAMPION PAINTING SPECIALTY SERVICES CORP.
50007879	CHAN & COMPANY LLC
50002941	CHANESS AND COMPANY PC CERTIFIED PUBLIC ACCOUNTANTS
50001608	CHANGING THE FACE OF BEAUTY IN
50005862	CHAPEL COMPANY LLC
50001310	CHAPMAN & MYERS, CPAS, PC
50006703	CHAPNICK AND CHAPNICK PC
50002326	CHAR P KIRCHNER CPA MSA PLC
50005283	CHARLES ABBONIZIO, PLLC
50001107	CHARLES BUCKS TAX SERVICE, INC
50000352	CHARLES G HODGSON
50007174	CHARLES J. LADD, ATTORNEY
50003258	CHARLES K POOR CPA PC
50002319	CHARLES M GREEN CPA PC
50007009	CHARLES MADDEN PC
50004238	CHARLES P KELLY PC
50003958	CHARLES R SPENSLEY
50000629	CHARLESTON PAYROLL PLUS, LLC
50003478	CHARLIP B L PC
50004381	CHARLOTTE KEY
50001951	CHARLOTTE PAYROLL LLC
50002933	CHARTER COMMUNICATIONS, INC
50004896	CHASE HAMMOND GOLF CLUB LLC
50002796	CHASE ORCHARDS INC
50007615	CHASNICK ACCOUNTING SERVICES

TPA ID	TPA Name
50002477	CHATHAM TELEPHONE CO
50007440	CHAVIS TAX & ACCOUNTING
50005487	CHECK IT BOOKKEEPING, LLC
50007840	CHECK RITE PROCESSING
50000438	CHECK TECHNOLOGIES INC
50007673	CHECKRIGHT
50006894	CHECKRIGHT INC
50001746	CHECKS AND TIME PAYROLL LLC
50005243	CHECKWISE PAYROLL LLC
50002596	CHECKWRITERS INC
50003829	CHELSEA BETANCOURT   ALL THINGS TAX
50005987	CHELSEA HOSPITALITY INC
50000905	CHEMICAL BANK
50004530	CHEMICO SYSTEMS INC
50002021	CHEN AND CHEN, CPA'S
50000114	CHERRYLAND ACCOUNTING AND TAX SERVICES LLC
50005962	CHERYL A OTT
50005066	CHERYL L HALL CPA PC
50001761	CHERYL MARIE HALIFAX
50002553	CHICAGO BRIDGE AND IRON CO (DELAWARE)
50000081	CHIEF FINANCIAL & ACCOUNTING LLC
50006734	CHIRO PRO ACCOUNTING
50007828	CHOICE EMPLOYER SOLUTIONS II I
50006325	CHOICE EMPLOYER SOLUTIONS III
50001645	CHOICE PAYROLL SERVICES
50007703	CHOICE PS INC
50001808	CHOP DETROIT
50002538	CHOREOGRAPH LLC
50002679	CHORUS HR MANAGEMENT
50003183	CHORUS HR MANAGEMENT
50001123	CHORUS HR SOLUTIONS
50002554	CHORUS HR SOLUTIONS
50003592	CHRIS CONTINO INC
50001304	CHRIS MCGREGOR
50004434	CHRIS MICKLATCHER PC
50007776	CHRISPELL AUTO BODY REPAR
50001522	CHRISTA GOODRICH CPA PC

TPA ID	TPA Name
50001837	CHRISTENSEN & MARTIN INC
50007377	CHRISTIAN BARBER
50007547	CHRISTIAN FAMILY FINANCIAL
50005056	CHRISTINA J PARMENTER
50001444	CHRISTINA M JEN CPA PC
50002836	CHRISTINA R HAMILL CPA
50006892	CHRISTINE K HAGER CPA LTD
50001962	CHRISTINE M ZARYCKY PC
50007610	CHRISTINE ZARYCKY PC
50005603	CHRISTOPHER J BRENT CPA PC
50004352	CHRISTOPHER REID
50000633	CHRISTOPHER V HARO CPA
50005933	CHRISTY BOWIE FINANCIAL SOLUTI
50003657	CHS PAYROLL
50007026	CHUGH CPA'S LLP
50003646	CHUGH LLP
50004711	CHUNYEE W MIOT
50003193	CIGNA INSURANCE COMPANY
50005338	CIMPLX HR INC
50000246	CINCO DE MAYO INC
50007822	CINCY ACCOUNTING & TAX SERVICE
50000561	CINDY KALISZEWSKI CPA PLLC
50000255	CINDY RAE SNYDER
50006240	CIRRUS PAYROLL
50003181	CISCO SYSTEMS INC
50002584	CITIBANK NA
50006085	CITIZENS ELEC REF INCM TAX SER
50002862	CITY OF HOLLAND
50002440	CITY OF LINCOLN PARK
50000987	CITY OF SOUTH HAVEN
50006144	CJBS, LLC
50004309	CJD CONSULTING INC
50007402	CJH
50007892	CK COULS TAX & ACCOUNTING SER
50006493	CKP, LLP
50007284	CL ADVISORS, PLC
50003713	CLA

TPA ID	TPA Name
50007496	CLAIRE & MASSIE PLLC
50002740	CLAIRE AND MASSIE PLLC
50005497	CLAIRES TAX SERVICE
50002745	CLARENCE H JOHNSON PC CPA
50002291	CLARITY HCM
50007148	CLARK ACCOUNTING AND REALTY
50000093	CLARK ACCOUNTING SERVICES, INC
50002241	CLARK AND CLARK ACCOUNTING & TAX INC
50007013	CLARK HILL PLC
50005859	CLARK SCHAEFER HACKETT & CO
50004939	CLARK SMALL BUSINESS SOLUTIONS LLC
50001292	CLARK TAX SERVICE, INC.
50005502	CLARK, SCHAEFER, HACKETT
50007268	CLARK, SCHAEFER, HACKETT
50005400	CLARKSON EYECARE LLC
50000736	CLARKSTON EMPLOYEE LEASING SERVICES INC
50002093	CLARKSTON TREE SERVICE INC
50000055	CLASSIC OFFICE SYSTEMS, INC
50005380	CLAWSON BUSINESS SERVICES
50005709	CLAYIN AROUND POTTERY LLC
50003264	CLAYTON & MCKERVEY PC
50006358	CLC LLP
50004423	CLEAR CREEK CONSULTING
50002806	CLEAR PEO LLC
50002107	CLEMENTI TAX SERV INC
50007590	CLEMENTINES LLC
50003452	CLEVELAND GEAR COMPANY INC
50002507	CLIENT HR LLC
50006506	CLIENTAX INC
50004189	CLIFTON LARSON ALLEN LLP
50004365	CLIFTONLARSONALLEN LLP
50003836	CLINT A. SUMMERS, CPA
50002125	CLINTON FITNESS INC
50003336	CLINTON HOP CO INC
50006123	CLOCKWORK ACCOUNTIG & TAX SERI
50004834	CLOPTON & COMPANY, LLC
50001258	CLOUD 10 CORP

TPA ID	TPA Name
50004726	CLOUDEL A DEGUZMAN CPA
50007100	CLOUDPAYROLL LLC
50000176	CLOVERLAND MOTORS INC
50001903	CLYBURN ACCOUNTING
50002978	CLYDESDALE CONSULTING, LLC
50000544	CMH HOMES INC
50005572	CMS INCOME TAX, LLC
50000622	CNC INC
50000893	CNI AVIATION, LLC
50000179	CNM ENTERPRISES INC
50000737	CO ADVANTAGE RESOURCES INC
50000755	CO ADVANTAGE RESOURCES INC
50000818	COADVANTAGE RESOURCES 16 INC
50002325	COADVANTAGE RESOURCES 25 INC
50002484	COADVANTAGE RESOURCES INC
50004294	COASTAL PAYROLL SERVICES INC
50003939	COASTAL RESOURCES LLC
50000203	COASTAL XS, LLC
50005651	COEMPLOYER GROUP, LLC
50003060	COGNOS HR LLC
50000116	COHEN & COMPANY MARKETING ASSOCIATES
50004503	COHEN A N PC
50006669	COHEN S A PC
50002226	COHESIVE NETWORKS 2, INC.
50003841	COHESIVE NETWORKS INC
50000371	COL MEL INC
50003719	COLE GAVLAS PC
50005146	COLE GAVLAS PC
50006762	COLE GAVLAS PC
50001924	COLE GAVLAS, PC
50001138	COLE INC
50004223	COLE SMART CPA PLLC
50004085	COLE T R CPA
50004804	COLE, NEWTON & DURAN
50001662	COLE, NEWTON & DURAN CPAS
50001183	COLFAX NO 1 FRL SCHOOL DIST
50004551	COLGATE PALMOLIVE CO ATZINGEN R

TPA ID	TPA Name
50002119	COLIN BROWN
50005666	COLLABORATION SOFTWARE PARTNER
50004766	COLLEEN ADAMS CPA PLLC
50001753	COLLEEN DEGRANDE CPA PC
50004026	COLLEEN J MCQUADE CPA PC
50000498	COLLEGE LAUNDRY 1, LLC
50005985	COLLINS & ASSOCIATES
50002486	COLLINS ACCOUNTING AND TAX SERVICES
50004822	COLLINS, ASSOCIATES & YOU LLC
50007519	COLUMBIA EDP CENTER, INC
50006826	COLUMBIA TAX AND ACCOUNTING SE
50001151	COLUMN 9 INC
50007368	COMERICA BANK - TRUST TAX
50001051	COMFORT DENTAL GROUP PLLC
50004218	COMMERCE DONUTS INC
50000107	COMMERCIAL CARPENTRY RESOURCES
50005266	COMMONWEALTH CASH MANAGEMENT
50007655	COMMONWEALTH PAYROLL
50006644	COMMSCOPE CONNECTIVITY LLC
50005080	COMMUNITY CENTRE HCM INC
50002703	COMMUNITY DEVELOPMENT INSTITUTE HEAD START
50000617	COMMUNITY LIVING NETWORK
50002604	COMO LLC
50002493	COMPASS GROUP USA INC
50006014	COMPASS INSURANCE AGENCY
50000678	COMPASS PAYROLL SERVICES
50007212	COMPASS-I
50004770	COMPENSATION SOLUTIONS
50006698	COMPLETE ACCOUNTING AND TAX SERVICES, LLC
50007513	COMPLETE ACCOUNTING SOLUTIONS
50000165	COMPLETE AUTOMATION INC
50006264	COMPLETE FINANCIAL SERVICES, I
50004395	COMPLETE PAYROLL PROCESSING INC
50007580	COMPLETE PAYROLL SERVICES
50000647	COMPLETE PAYROLL SOLUTIONS, LLC
50001782	COMPLIANCE LLC
50006169	COMPLOY, INC.

TPA ID	TPA Name
50000827	COMPREHENSIVE PAYROLL COMPANY
50004782	COMPREHENSIVE PAYROLL SOLUTION
50002159	COMPTAX PC
50006316	COMPUBOOKS, LTD.
50000376	COMPUPAY INC.
50004401	COMPUTER EASE PAYROLL SERVICE, INC.
50002744	COMPUTER SCIENCES CORPORATION
50000005	COMPUTING RESOURCES, INC
50003267	COMSTOCK & COMSTOCK CPAS INC
50007037	CONCEPT HR
50005042	CONCORD PAYROLL - GRAND RAPIDS LLC
50006623	CONCURRENT CPA SERVICES PLLC
50001955	CONCURRENTHRO LLC
50002582	CONDON HECHT BISHER WADE AND COMPANY PC
50004618	CONFIDENTIAL ACCOUNTING AND TAX
50000572	CONGRUITY HR, LLC
50006529	CONLIN/MCKENNEY/PHILBRICK PC
50003922	CONN GENEVA & ROBINSON LLC
50006524	CONNALLY, JORDAN & ASSOCIATES
50007010	CONNECTICUT PAYROLL PROCESSING
50007040	CONNECTIFY HR LLC
50002452	CONNECTIONS WELLNESS GROUP
50002464	CONNECTPAY LLC
50002187	CONNELL & MUCK, P.C.
50002375	CONNIE M TEWES CPA LLC
50005498	CONNIE PIERSON ACCOUNTING
50000186	CONNOR & GALLAGHER ONESOURCE
50003775	CONRAD TAX AND ACCOUNTING
50006439	CONRADS INCOME TAX AND ACC.SER
50003953	CONSCIOUS SENIOR LIVING OPERATIONS LLC
50003063	CONSOLIDATED COMPUTER ACCOUNTING SERVICES INC
50001975	CONSOLIDATED EMPLOYER SERVICES
50002183	CONSOLIDATED GRAPHICS INC
50007765	CONSOLIDATED HUMAN RESOURCES LLC
50001192	CONSTELLATION R.O. WRITER INC.
50005959	CONSULTECH
50001772	CONSUMER DIRECT MICHIGAN LLC

TPA ID	TPA Name
50001986	CONSUMER TAX CLINIC
50005119	CONSUMERS ENERGY COMPANY
50001458	CONTEMPO HCM, LLC
50005555	CONTINENTAL MANAGEMENT LLC
50007571	CONTRACT FOOD SERVICE, INC.
50006694	CONTROL SYSTEMS OF MICHIGAN INC
50006378	CONTROL TACTICS CONSULTING LLC
50003386	CONTROLLERSHIP SERVICES INC
50005149	CONWAY CPA & ASSOCIATES PLLC
50002167	COO INVESTMENT SERVICE INC
50005937	COOK MARTIN POULSON, P.C.
50007016	COOKIE FINANCE INC
50002828	COOKS FARM DAIRY INC
50002458	COOLEY HEHL WOHLGAMUTH CARLTON
50001485	CO-OP TAX
50004459	COOPER & ASSOCIATES CPAS, PLLC
50001841	COOPER, MARTIN & KENNEDY PC
50003628	CO-OPERATIVE PAYROLL SOLUTIONS
50001545	COPAC PAYROLL SERVICE
50005509	COPELAND ACCOUNTING & TAX
50000515	COPLIN TAX & ACCOUNTING LLC
50006578	COPPER COUNTRY INTERMEDIATE SCHOOL DISTRICT
50006863	CORBAK OFFICE TECHNOLOGY SOLUT
50007706	CORE BUSINESS & FINANCIAL SERV
50001477	CORE CPAS AND ADVISORS
50000981	COREY MURPHY & HARBER PC
50001504	CORINNE T RUDZINSKI
50001145	CORNELL & COMPANY CPA PLLC
50006078	CORNELL & SZASZ CPAS, PLLC
50005781	CORNERSTONE CAPITAL GROUP CORP
50006343	CORNERSTONE CPA GROUP LLP
50002674	CORNERSTONE EMPLOYER SOLUTIONS, LLC
50007384	CORNERSTONE FINANCIAL SOLTUION
50001454	CORNERSTONE TAX SERVICE INC
50000835	CORPORATE ACCOUNTING SERVS INC
50003151	CORPORATE LEDGERS INC
50007856	CORPORATE PAYROLL SERVICES

TPA ID	TPA Name
50007953	CORPORATE TAX INCENTIVES
50002513	CORRAL OF CLINTON INC
50004861	CORRELL ADVISORS PLLC
50001795	CORRELL ASSOCIATES PRO CORP
50003460	CORTEZ TAX & ACCOUNTING INC
50002359	CORVETTE RUBBER RETAIL INC
50002914	CORWIN SMART CLIP LLC
50001977	COS ACCOUNTING & TAX
50004640	COST EFFECTIVE BOOKKEEPING LLC
50007812	COST MANAGEMENT CORPORATION
50007954	COST MANAGEMENT SERVICES LLC
50007361	COSTAFF ADMINISTRATIVE SERVICES INC
50002936	COSTAFF CONNECT INC
50003961	COSTAFF CONNECT INC
50000860	COSTAFF EMPLOYMENT SERVICES INC
50003925	COSTAFF EMPLOYMENT SERVICES INC
50003510	COSTAFF HR SERVICES INC
50005108	COSTAFF INSIGHT SERVICES INC
50005147	COSTAFF INSIGHT SERVICES INC
50007423	COSTAFF MEDICAL SERVICES INC
50001813	COSTAFF NATIONAL SERVICES INC
50002330	COSTAFF NATIONAL SERVICES INC
50003211	COSTAFF OUTSOURCED HR SERVICES INC
50005162	COSTAFF OUTSOURCED HR SERVICES INC
50002355	COSTAFF SPECIALIZED HR INC.
50004095	COSTAFF SPECIALIZED HR INC.
50005534	COSTOPOULOS & CO PLLC
50005163	COULTERS LLC
50000868	COUNT PLUS INC
50005777	COUNT SMB PLLC
50000714	COUNTING BEAN SERVICES, PLLC
50005171	COUNTING HOUSE ASSOCIATES, INC.
50004744	COUNTRY ACRE LLC
50001414	COUNTRY CROSSING FOOD STORE INC
50005947	COUNTRY VALLEY ACCOUNTING LLC
50005724	COUNTRYSIDE CARE CENTER
50007548	COUNTRYSIDE CPA SERVICES PLLC

TPA ID	TPA Name
50005141	COUNTRYSIDE DISPOSAL SERVICES INC.
50002207	COUNTRYSIDE DRUG COMPANY III
50004731	COUNTRYWIDE PEO 2
50006282	COUNTSY
50007698	COUNTY ACCOUNTING & TAX SERVIC
50000140	COUNTY COLLABORATIVE CHARTER SCHOOL
50002317	COUZENS/LANSKY/FEALK/ELLIS/ ROEDER AND LAZER PC
50003943	COVESTRO LLC
50005189	COWELL AND LAPOINTE PC
50004296	COWGILL & COMPANY, LLC
50003226	COX ACCOUNTING & TAX SERVICE LLC
50002515	CP ACQUISITION. LLC
50004299	CPA BUSINESS SERVICES
50005094	CPA PROFESSIONAL SERVICES PC
50004460	CPA SOLUTIONS PLLC
50003638	CPA WEB BOOKS LLC
50002333	CPE HR INC
50005562	CPE HR INC
50006108	CPI QUALIFIED PLAN CONSULTANTS
50005488	CPI-HR
50001759	CPM CONSULTANTS LTD
50004606	CPM EMPLOYER SOLUTIONS
50001517	CPR
50006943	CPS PAYROLL LLC
50007113	CPU PAYROLL LLC
50003997	CR COMMERCIAL CORP
50001263	CRAFT & ASSOCIATES, LLC
50001919	CRAFT ACCOUNTING
50000256	CRAFT ACCOUNTING SERVICE INC
50004342	CRAIG CODY & COMPANY
50000480	CRAIG M CROLETTO CPA PLC
50000103	CRAIG S MARTIN ASSOCIATES INC
50006233	CRAIG S OWENS ACCOUNTING
50005089	CRANDALL ACCOUNTING & TAX SERVICE INC
50006093	CRANE CARTAGE SERVICES LLC
50002753	CRAWFORD ACCOUNTING & TAX PREPARATION SERVICES INC
50001119	CREATIVE BUSINESS AND TAX SOLUTIONS LLC

TPA ID	TPA Name
50001345	CREATIVE BUSINESS CONSULTANTS PC
50005500	CREATIVE BUSINESS SOLUTIONS
50007038	CREATIVE CANINE SOLUTIONS
50004205	CREATIVE GARDENERS INC
50003043	CREATIVE HUMAN RESOURCES INC
50007453	CREATIVE PLANNING PAYROLL LLC
50000006	CREATIVE SOLUTIONS SOFTWARE CORPORATION
50007138	CREATIVE STAFFING CONCEPTS
50004851	CREATIVE WEB SPINNER INC
50007690	CREDIT FORCE LLC
50003322	CREMATINCHOICE.COM, LLC
50007751	CRESCENT PAYROLL SOLUTIONS INC
50002413	CRESTVIEW SNF, LLC
50002768	CREW MAGS LLC
50000916	CRIBAR & CO LLC
50006227	CRISCO ELECTRIC LLC
50002011	CRISLER CPA, PLLC
50002212	CRISPELLI S TROY LLC
50004105	CRISS WILMARTH & PARR PC
50004792	CRISSEY WILLIAMS
50005285	CRONIN, HANLEY & VANZILE, LLC
50003356	CROSKEY LANNI & COMPANY PC
50006680	CROSS LAKE CONSTRUCTION INC
50002606	CROSS-K ENTERPRISES INC
50003003	CROSSMAN LLC
50002320	CROSSROADS BUSINESS SERVICES LLC
50002108	CROSSWAY MULTINATIONAL CHURCH
50000584	CROSWELL ACCOUNTING SERVICES, LLC
50005990	CROUCH, SLAVIN & CO, DBA CS3 T
50005630	CROUSE TAX SERVICE LLC
50006755	CRYAN & SOLLY ACCOUNTING LLC
50000841	CRYPTON LLC
50005866	CRYSTAL FLASH INC
50003873	CRYSTAL, SHAPIRO & DWORKIN LLP
50001995	C'S ACCOUNTING SERVICES
50005344	CS TAX & ACCOUNTING INC
50005046	CS TAX & BOOKKEEPING LLC

TPA ID	TPA Name
50007401	CSC PAYMASTER INC
50007526	CSC2, LLC
50004022	CSD ADVISORS PLLC
50004681	CSJ TAX SERVICE INC
50004210	CSL ACCOUNTING SERVICES INC
50002376	CSS PAYROLL INC
50000061	CT CORE TECHNOLOGIES INC
50001894	CTAX, INC.
50002306	CTE SERVICES INC
50007355	CTR SYSTEMS
50000908	CTS SOLUTIONS LLC
50004733	CTS-TAX, LLC
50003934	CUATRO AMIGOS, LLC
50002090	CUBIC WORLDWIDE TECHNICAL SERVICES INC
50002725	CULANTRO, LLC
50000443	CULVER CPA GROUP, P.C
50000801	CUMMINGS MCCLOREY DAVIS & ACHO PLC
50005767	CUMMINS SOUTHERN PLAINS
50000879	CUNNINGHAM & ASSOCIATES ADVISORY SERVICES PLLC
50004077	CURCURU & ASSOCIATES CPA PLC
50002478	CURO HEALTH SERVICES LLC
50007589	CURRENT CONSULTING, PLLC
50003740	CURRENT HR LLC
50006521	CURRY PA
50007523	CURTIS ACCOUNTING SOLUTIONS
50004964	CURTIS BAILEY EXELBY
50001254	CURTIS, CURTIS & BRELINSKI, P.C.
50001441	CUSTER OFFICE ENVIRONMENTS INC
50003447	CUSTOM ACCOUNTING CO INC
50002282	CUSTOM ACCOUNTING SERVICE INC
50000073	CUSTOM BOOKKEEPING INC
50006003	CUSTOM BUSINESS & TAX SOLUTIONS, INC.
50001331	CUSTOM CONSTRUCTION CONSULTANTS LLC
50007850	CUSTOM HR SOLUTIONS LLC
50007493	CUSTOM PAYROLL & ACCOUNTING
50006311	CUSTOM PAYROLL ASSOCIATES, INC
50002240	CUSTOM PERSONNEL INC

TPA ID	TPA Name
50000328	CUSTOMIZED OFFICE MNGMNT INC
50000969	CUTTING & CUTTING PC
50002644	CV ACCOUNTING PC
50004573	CVS MICHIGAN LLC
50007348	CWA ACCOUNTING
50004873	CYBER GROUP
50002518	CYGNET AUTOMATED CLEANING LLC
50001651	CYGNET TAX
50002074	CYNTHIA CHURCHES CPA PC
50006043	CYNTHIA J SULLIVAN
50003949	CYNTHIA SALINIS
50000718	CYNTHIA SHUTT
50004356	CYNTHIA SMITH
50004673	CYNTHIA T POSEN, CPA
50007804	CYPHER & CYPHER

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TPA ID	TPA Name
50007738	D & A PAYROLL INC
50000468	D & D BOOKKEEPING & TAX SERVIC INC
50003734	D & D BUSINESS SERVICES
50006700	D & J'S PRECISION MACHINE SERVICES INC
50007344	D & M BOOKKEEPING
50006967	D & S MANAGEMENT SERVICES INC
50002136	D A MUTSCHLER PC
50000926	D ACKERMAN BOOKKEEPING & TAX SERVICE INC
50003725	D AND B DEVELOPMENT COMPANY LL
50007958	D AND B DEVELOPMENT COMPANY LL
50000075	D E K INC
50003090	D E MORRIS & ASSOCIATES INC
50000080	D J R DIDNEY INC
50000231	D M D TAX SERVICES INC
50005650	D&D INGREDIENTS LLC
50004153	D&R BUSINESS SERVICES, LLC
50001475	D&Z TAX AND ACCT SRVS LLC
50005957	D. A. RAINSBERGER CO.
50007154	D. JABLONSKI, PC
50003095	D.A. MCNEIL & ASSOCIATES PC
50006651	D.A.M. TAXES LLC
50007179	D.W. HIGGINSON INC
50005575	DA CORP
50001124	DAAWATH LLC
50006522	DAC MANAGEMENT INC
50002231	DADA INC
50002018	DAE M CHOI, CPA
50002826	DAIG DAIG PC CPA S
50007633	DAISY INC
50007607	DAKOTA CPA PLLC
50006063	DAL TAX LLC
50000479	DALE & ASSOCIATES PLLC
50000237	DALE R DE WAARD CPA PC
50003838	DALLAS FALLS CPA
50005801	DALLO CPA PLLC

TPA ID	TPA Name
50000158	DALTON CHIROPRACTIC PLLC
50004134	DAMARK MARINE SPECIALTIES INC
50003762	DAMASCO & ASSOCIATES LLP
50007197	DAMIAN SERVICES CORPORATION
50001966	DAN CARTER ADVISORS CPA PLC
50000626	DAN KUS, CPA & ASSOCIATES, PLLC
50002873	DANA LIMITED
50003681	DANA R BELL
50003254	DANCHER ACCOUNTING & TAX SERVICES LLC
50006496	DANEEN M. STANCLE
50003974	D'ANGELO'S PIZZA LLC
50002356	DANIEL CHOI CPA INC
50003396	DANIEL J ROBINSON INC
50000230	DANIEL J SCHLATTMAN CPA PC
50004522	DANIEL J. GARANT, INC.
50004685	DANIEL JONES AND ASSOCIATES
50001976	DANIEL PICKART
50002905	DANIEL S SMITH CPA
50005037	DANIELLE K PATTON CPA P C
50004871	DANIELS GROUP CPA PLC
50003135	DANLAW INC
50006355	D'ARCY BUSINESS SERVICES LLC
50003693	DARCY MCNEAL
50005128	DARNELL & MEYERING P C
50000743	DARRIN BEIRING INC
50006897	DAS
50001644	DASCO HME, LLC
50007382	DATA ACCOUNTING & TAX SERVICE
50000712	DATA DESIGN, INC.
50001213	DATA INC
50005197	DATA ONE INC
50004632	DATA SERVICE CENTER, INC
50003277	DATAPAK SERVICES CORPORATION
50005340	DATARITE OF MAINE INC
50002266	DATASPHERE INC
50005847	DATAVERIFY LLC
50006181	DAULT FINANCIAL SERVICES

TPA ID	TPA Name
50007458	DAVENPORT TAX SERVICE INC
50005369	DAVID A HEINONEN CPA PC
50000188	DAVID A LEDSWORTH CPA PC
50000558	DAVID A MOORE
50002614	DAVID A RADEMACHER CPA PC
50000382	DAVID A SHILAKES PC
50005647	DAVID A STROM PC
50006800	DAVID A. BECKER CPA
50002146	DAVID B FORSTER CPA LLC
50006440	DAVID BREWSTER & ASSOCIATES, INC.
50001965	DAVID BRUCE WEISS JD CPA
50007242	DAVID C. MCFARLAND, ATTORNEY
50007175	DAVID CULP CPA PC
50002964	DAVID DUFFY CPA & CO LLC
50004027	DAVID E MONTAYNE PC
50000986	DAVID FOLEY
50006660	DAVID G DENKHAUS & CO PLLC
50005757	DAVID GERARD MYLER PC
50003993	DAVID H STONIK CPA PC
50002310	DAVID J AMBROSE CPA PLLC
50000804	DAVID J WEIGEL CPA PC
50007327	DAVID JIN CPA PC
50006878	DAVID K BECKWITH, CPA
50003381	DAVID K FAUGHT CPA PLC
50004520	DAVID L BOWEN PLC
50000962	DAVID L DYJACH CPA
50000750	DAVID L STECHSCHULTE FAMILY
50006462	DAVID LEE
50007299	DAVID M HAGE CPA
50004331	DAVID MARTIN
50001824	DAVID OESTERLE PLLC
50002923	DAVID OFFORD CPA PLC
50000878	DAVID P LINDEN CPA
50003087	DAVID P LUSTIG II INC
50007316	DAVID PERADOTTO PC
50007960	DAVID PERADOTTO PC
50007516	DAVID RODRIGUES CPA PA

TPA ID	TPA Name
50005942	DAVID S CUTLER CPA PC
50006724	DAVID S. KAUFMAN
50007630	DAVID SAMET CPA
50003951	DAVID SCHAEDIG
50006477	DAVID TORCHIN CPA PA
50003501	DAVID TRACZYK CPA
50001561	DAVIDSON, DOYLE & HILTON LLP
50004491	DAVIS AND DAVIS CPA PC
50004738	DAVIS DAVIS PRO ACCTG TAX INC
50002595	DAVIS FINANCIAL ENTERPRISES INC
50007438	DAVIS PAYROLL PROCESSING
50004674	DAVIS, GRIFFIN LLP
50004519	DAWA ENTERPRISES 6 INC
50003847	DAWN DOBSON
50006080	DAWN DOHERTY
50004326	DAWN MULLARD ACCOUNTING
50006414	DAY ACCOUNTING & TAX SERVICE
50003149	DAYUNG LLC
50003591	DC & ASSOCIATES
50007637	DCL INFORMATION RESEARCH LLC
50005414	DCP PAYROLL
50005143	DCXL INC
50007661	DD ACCOUNTING
50007442	DE ACCOUNTING SOLUTIONS LLC
50000134	DE SAEGHER DAIRY INC
50006587	DE VRIES M H CPA
50005726	DEAN ACCOUNTING AND TAX SERV PLLC
50001387	DEAN AND FULKERSON PC
50003668	DEAN FINANCIAL SERVICES
50002845	DEAN TRANSPORTATION INC
50001521	DEANNE HOEKSEMA CPA
50000058	DEARBORN 27, LLC
50003857	DEB CLELLAND
50002336	DEBBIE SHOLES ACCOUNTING AND TAX SERVICES LLC
50006915	DEBBIE STRATTON
50004680	DEBBIE WEBB
50001704	DEBOER GOODYKE KAHLER & TUTTLE PC

TPA ID	TPA Name
50006706	DEBOER,BAUMANN & CO
50004019	DEBORAH A STEINBECK CPA
50003790	DEBORAH GAGNON
50001313	DEBORAH HICKS
50000529	DEBORAH L KINNISH
50007479	DEBORAH L PARRETT
50005517	DEBORAH L. GRAHAM
50005328	DEBORAH L. MCDONALD, P.C.
50003558	DEBORAH MALONE, MIDWEST EXCHANGE GROUP LLC
50005297	DEBORAH PAULSON, CPA
50006290	DEBORAH REDDING
50001389	DEBORAH SULLIVAN
50002737	DEBRA A ACCURSO CPA PC
50007728	DEBRA ATWELL
50004391	DECISIONHR I
50007367	DEEL TAX LLC
50005091	DEHOEK & COMPANY PLLC
50002259	DEIGHAN & DEIGHAN PC
50007161	DEKA FINANCIAL
50000612	DELANGE L W CPA
50007654	DELAWARE VALLEY BUSINESS CONSU
50006419	DELAWARE VALLEY PAYROLL, INC
50007322	DELOITTE
50000994	DELOITTE CONSULTING OVERSEAS PROJECTS LLC
50001693	DELOITTE TAX LLP
50006832	DELONG & BROWER
50005493	DELONG & BROWER, PC
50001042	DELONG AND BROWER PC
50004493	DELPHI ACCOUNTING/TAX SERVICE
50006908	DELTA CENTER FINANCIAL MGMT
50005678	DELTA DENTAL PLAN MICH
50005714	DELTEK SYSTEMS INC
50003197	DELUXE DENTAL ASSOCIATES PLLC
50000940	DEM CONCEPTS LLC
50003446	DEM CONCEPTS LLC
50001848	DEM SOLUTIONS LLC
50006070	DEMIS AND WENZLICK PC

TPA ID	TPA Name
50000068	DEMPSEY & DEMPSEY PC
50005950	DENICE D PAVEY CPA
50004810	DENISE BESSON LIGHTHOUSE BOOKKEEPING AND TAX SERVICE LLC
50006857	DENISE DEVEREAUX BOOKKEEPING
50001577	DENISE DUNCAN
50006466	DENISE H. DIBBS
50005316	DENISE L. ARTUSHIN, CPA
50001948	DENISE M SCALLY, CPA
50004756	DENISE WHITE
50007444	DENNIS A KENT
50005471	DENNIS BAULT CONSTRUCTION
50000726	DENNIS F. DESANTIS CPA PLLC
50007254	DENNIS F. DESANTIS CPA PLLC
50007963	DENNIS F. DESANTIS CPA PLLC
50001027	DENNIS GARTLAND NIERGARTH PC
50003074	DENNIS J FRITZ CPA PC
50004466	DENNIS J LIEFER CPA PC
50001207	DENNIS MCDONALD CPA
50007487	DENNIS PIPER & ASSOCIATES, PC
50006400	DENNY & ALASTANOS PLLC
50001006	DENOMME ACCOUNTING SERVICES
50000518	DENTAL BUSINESS SERVICES, INC.
50002367	DENTAL ROI ASSOCIATES PLLC
50000163	DERBY ACCOUNTING LLC
50004560	DERDERIAN, KANN, SEYFERTH & SALUCCI, P.C.
50005899	DESAI ASSOCIATES ACCOUNTING
50007886	DESERT MOUNTAIN INSURANCE
50000565	DESHANO LUMBER COMPANY
50002193	DESIGNERS DIVERSIFIED SRVS LTD
50005814	DESMON CREIGHTON PC
50006804	DESMOND & AHERN LTD
50002917	DESTINATION PET, LLC
50000770	DETRAMS, INC.
50003102	DETROIT ACCOUNTING, INC.
50000166	DETROIT IRON & METAL COMPANY
50001833	DEVER EWING CO CPA PLLC
50002804	DEVEREAUX & COMPANY PC

TPA ID	TPA Name
50001555	DEVERMAN REALTY
50006017	DEVINEYCPA PC
50001386	DEVRIES + ASSOCIATES CPA LLC
50005239	DEWITT COMMUNICATIONS INC
50000493	DEWYS ENGINEERING LLC
50001863	DEXTER HOSPITALITY HOLDINGS, LLC
50001201	DEZ GROUP, LLC
50006031	DF TAX & ACCOUNTING LLC
50004465	DFCU FINANCIAL
50007852	DGN, LLC
50003256	DHR OPERATIONS LLC
50003324	DHR OPERATIONS LLC
50000808	DIAMOND ACCOUNTING AND INCOME TAX, INC.
50005875	DIAMOND CONSTRUCTION II INC
50003018	DIAMOND INCOME TAX & BKKPNG
50004254	DIAMOND KAPSALIS
50000496	DIAMOND MARKETING SOLUTIONS GROUP, INC
50000162	DIAMOND REYNOLDS, CPA, LLC
50001376	DIANA SPRIK
50001536	DIANE CATLETT
50001022	DIANE CULHANE
50003791	DIANE MANGLOS
50004666	DIANE MCPHEE DAUGHTER POA
50004335	DIANE S. WIEDMAYER, CPA
50003557	DIANE SMITH
50005895	DIATHERIX LABORATORIES, LLC
50002488	DICKSON & ASSOCIATES, PC
50006320	DIEBOLD & ASSOCIATES, LTD.
50004945	DIEBOLT & ASSOCIATES PC
50006232	DIEHL BANWART BOLTON CPA'S
50002677	DIEMER ACCOUNTING & TAX SERVICE INC
50002879	DIEMER ACCOUNTING INC
50007292	DIFILIPPO AND CO. CPA INA
50003596	DIGIT PAYROLL CORP.
50001344	DIGITAL RIVER WORLD PAYMENTS INC
50000126	DILIGENT HEALTH, LLC.
50005946	DIMENSIONS ACCOUNTING PC

TPA ID	TPA Name
50004812	DINCOLO & COMPANY, PLC
50002454	DINSMORE & SHOHL LLP
50003701	DIPU CONSULTING INC
50003369	DIPZINSKI & SIWULA INC
50004265	DIRECT HR SERVICES INC
50007889	DISALVO & ASSOCIATES
50000046	DISC REPLAY OF MICHIGAN, INC.
50006663	DISCOVER FINANCIAL SERVICES
50000452	DISCOVER PRODUCTS INC
50006089	DISCOVERY OUTSOURCING LLC
50001429	DISNEY WORLDWIDE SERVICES INC
50007594	DISTELDORF LTD CPAS
50002144	DIVERSIFIED FINANCIAL INC
50006633	DIVERSIFIED DISTRIBUTION SYSTEMS INC
50002555	DIVERSIFIED INFRASTRUCTURE SERVICES INC
50003046	DIVERSIFIED MINORITY SERVICES LLC
50004821	DIVERSIFIED PAYROLL SOLUTIONS
50002374	DIVERSIFIED RESOURCE MANAGEMENT INC
50004967	DIVERSIFY FINANCIAL LLC
50002939	DIVERSITAK INC
50002778	DIVINE AND SERVICE GP INC
50002586	DIVISION VENTURES INC
50005554	DIX ACCOUNTING SERVICES INC
50006216	DIXON HUGHES GOODMAN
50000164	DIXON INC
50004046	DIXON TAX & PAYROLL LLC
50007081	DK HOLMES CPA
50004706	DK TAX & ACCOUNTING INC.
50002424	DK WEISS,HOLT & ASSOCIATES PLLC
50005439	DLJ, LLC DBA PAYROLL VAULT AZ
50006199	DLJTAX LLC
50002724	DM BURR SECURITY SERVICES INC
50003071	DM COMPANIES INC
50004931	DM FARMS LLC
50000008	DM PAYROLL SERVICES LLC
50003659	DMG BOOKKEEPING SOLUTIONS LLC
50002688	DMK FINANCIAL SERVICES INC

TPA ID	TPA Name
50003365	DMP MANAGEMENT INC
50004819	DMP TAX PROFESSIONALS LLP
50004092	DNA FINANCIAL SERVICES LLC
50003787	DO PAYROLL SOLUTIONS LLC
50000307	DOBB ACCOUNTING & TAX SERVICE LLC
50000090	DOBB AND SAGER CPAS PLC
50006575	DOBLE RENTALS 3, LLC
50001023	DOCKSON CORPORATION
50000639	DOC'S OIL INC
50005983	DOCTORS FINANCE LLC
50002003	DOEHRING, WINDERS & CO LLP
50006244	DOEREN MAYHEW ADVISORS, LLC
50006656	DOEREN MAYHEW CO PC 2300 TOP OF TROY
50001434	DOHERTY EMPLOYMENT GROUP
50001275	DOHM INC
50007754	DOING BUSINESS ASSOCIATES
50002256	DOLINKA, VANNOORD & COMPANY, A LIMITED LIABILITY PARTNERSHIP
50001831	DOLLAR CASTLE INC
50006380	DOLLARS & SENSE-TAX & ACCTING
50001682	DOLLARS AND SENSE ACCOUNTING
50006910	DOLPHIN TAYLOR CPA
50007966	DOLPHIN TAYLOR CPA
50005873	DOMINIC G FRABOTTA
50000699	DOMINION PAYROLL SERVICES
50005939	DOMINION PAYROLL SERVICES CO
50003963	DOMINION SYSTEMS INC
50000029	DOMRASE FOREST PRODUCTS
50001680	DON BERRY
50005280	DON R STEPHENS CPA
50005027	DONALD F JOHNSON JR
50003814	DONALD FERGUSON
50001370	DONALD L HARKINS CPA PC
50000644	DONALD L. HARVEY, CPA, PC
50004213	DONALD R FRANCE PC
50003415	DONALD RADBAUGH ASSOCIATES PLLC
50001067	DONALD W STROM CPA PC
50005624	DONGAH AMERICA INC

TPA ID	TPA Name
50006548	DONNA BAKER AND ASSOCIATES LLC
50001570	DONNA PERKINS
50002945	DONNA SACS INC
50005913	DOREH MAYHEW CPA & CONSULTANTS
50004754	DORIS BRANDT
50000632	DOROTHY B KELLY EA
50000156	DOROTHY L HOWARD CPA PLLC
50006636	DORSEY COLLEGE HOLDINGS
50003524	DOSHI & ASSOCIATES CPA PLLC
50001484	DOTS TAX LLC
50005604	DOTTE PUB INC
50000807	DOUBLE J INC
50003057	DOUGHBABY HOLDINGS LLC
50002301	DOUGLAS SHERMOE & ASSOC PC
50003225	DOUGLAS A MCDONALD CPA PC
50004034	DOUGLAS A TROSZAK CPA
50005462	DOUGLAS J BOSTICK, EA
50001862	DOUGLAS M KNIFF & ASSOC INC
50005088	DOUGLAS P HUNT CPA PC
50003161	DOUGLAS R SWATOSH
50002080	DOUGLAS RELYEA CPA PC
50002562	DOUGLAS S EPLEE
50005426	DOUGLAS WOHLBERG CPA
50002869	DOVE, HICKEY & BOSWELL, PLC
50001070	DOW SILICONES CORPORATION
50000340	DOWD & CO
50004394	DOWNS LAW OFFICE, S.C.
50004537	DOWNTOWN JOHNNIES TAVERN INC
50006617	DOYLE HCM INC
50002855	DOYLE LITT KURAS & COMPANY PC
50006605	DOYON LOGISTIC SERVICES, LLC
50007065	DP FINANCIAL & TAX, INC
50000774	DR MARK E PETERSON DDS
50003021	DRAKE BUSINESS SERVICES INC
50002058	DRAKE WATTERS & ASSOCIATES PLLC
50006449	DRAKES ACCOUNTING & TAXES LLC
50002825	DRAPER BIALIK & COMPANY CPAS PLLC

TPA ID	TPA Name
50004402	DRC BOOKS & TAX
50000734	DREAMLAB INDUSTRIES LLC
50001562	DREVS & HANCZ, CPAS
50002208	DREW ACCOUNTING INC
50003404	DREYER & DREYER CPA'S LLC
50004928	DREYER'S GRAND ICE CREAM INC
50001364	DRIVEN BUSINESS SOLUTIONS PC
50002046	DRS ACCOUNTING TAX SERVICE INC
50002591	DRSN ASSOCIATES LLC
50005095	DSAD PUB INC.
50005657	DSI ACCOUNTING & TAX SERVICES INC
50004203	DST ACCOUNTING AND TAX SERVICE INC
50000239	DTA MANAGEMENT SERVICES INC
50006249	DUANE TIMMER EA
50006858	DUANE WEBER BUILDERS
50005073	DUCHARME MCMILLEN & ASSOC INC
50007184	DUE DILIGENCE TAX & FINANCIAL
50004074	DUER BUILDING AND DESIGN, LLC
50007008	DULIN, WARD & DEWALD, INC
50004836	DUMONT ACCT AND TAX SERVICE
50003673	DUNCAN & ALLEN NE LLC
50004979	DUNDEE GOLF CLUB INC
50005044	DUNDEE PIZZA COMPANY
50000885	DUNHAM ACCOUNTING SERVICES LLC
50005346	DUNN CORPORATE RESOURCES LLC
50001631	DUNSMORE ACCOUNTING SERVICE
50005722	DURATION FARMS INC
50007528	DWYER LODHA AND ASSOCIATES
50004220	DYN365 DBARESTAURANT365
50002079	DYNAMIC ASSURANCE SERVICES PLC
50003690	DYNAMIC BUSINESS CONSULTING SO
50001576	DYNAMIC HR
50002597	DYNAMIC HUMAN RESOURCES INC

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TPA ID	TPA Name
50007628	E & D ACCOUNTING AND TAX SERVICE, INC.
50004595	E A ADVANTAGE LLC
50001187	E A SCHENSKY AND ASSOCIATES INC
50004527	E J VINCENT & ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS PC
50002184	E JAMES REESE & ASSOC PC
50006612	E N MCGRAW & ASSOCIATES INC
50000971	E R SEYMOUR & ASSOCIATES INC
50006713	E&Y TAX PREPARATION SERVICES LLC
50003834	E.D. NORTHCUTT ACCOUNTING SERV
50006860	E.S. EVANS AND COMPANY
50001980	E3 HR INC
50006865	EAGLE ASSO INC
50000939	EAGLE GLEN GOLF COURSE INC
50005107	EAGLE HARBOR SOLUTIONS LLC
50007485	EAGLE HEALTH LLC
50003620	EAGLES WINGS TAX & FINANCIAL S
50006129	EAKUB A KHAN CPA PC
50007900	EARLYBIRD SERVICES LLC
50006375	EARNEST TAX AND ACCOUNTING LLC
50005818	EAST BEACH PIZZERIA INC
50000502	EAST SIDE TAX SERVICES INC
50003283	EAST U PROVISIONS LLC
50005464	EASTSIDE TAX & ACCOUNTING
50003218	EASTSIDE TAX & ACCOUNTING LLC
50000433	EATON CORP
50000458	EATON STEEL BAR COMPANY INC
50000440	ECHELBARGER HIMEBAUGH TAMM AND CO PC
50007533	ECHIE CPA LLC
50001564	ECI BUSINESS SOLUTIONS
50005720	E-CIG OUTLET, LLC
50003564	ECJ TAX & FINANCIAL SERVICES
50004154	ECLECTIC CHIROPRACTIC REHAB PC
50003441	ECOLAB INC
50003156	EDGEWATER RESOURCES LLC
50007743	EDITH A HERROLD

TPA ID	TPA Name
50006777	EDITH L RUDKO BOOKKEEPING
50001996	EDP SYSTEMS INC
50004508	EDWARD C LEVY CO
50006334	EDWARD C SCHNELL, CPA
50004583	EDWARD GUY COFFMAN
50001914	EDWARD IZZI & ASSOCIATES LTD
50003320	EDWARD J FORSYTH CPA PC
50001812	EDWARD JONES TRUST COMPANY
50004298	EDWARD KEMP CPA LLC
50001958	EDWARD M BEDIKIAN CPA
50002965	EDWARD MARC BRANDS INC
50005768	EDWARD T PERCZAK PC
50002289	EDWARDS COMMUNICATIONS LLC
50003069	EDWARDS MELTON ELLIS, KOSHIW & COMPANY PC
50001954	EDWIN BRANNAM LLC
50004505	EEMPLOYERS SOLUTIONS, INC.
50007968	EF COST RECOVERY
50007969	EFFICIENT FORMS, LLC
50003399	EGERTHE INC
50000296	EGGLESTON & ASSOCIATES, L.L.C.
50002037	EHP LLC
50002902	EINSTANDIG KLINE & MEEHAN LLP
50006132	EKANGER & ASSOCIATES, PC
50001568	EKLUND TAX
50002081	EL ARRIERO # 3 INC
50005416	EL CAJON INC
50001339	EL SHADDAI CONSULTING LLC
50003519	EL TAX MEXICANO
50002743	ELDON J VINCENT ATTY AT LAW PLC
50006137	ELEANOR VON BONCEL
50003247	ELECTRIC HERO HOLLAND LLC
50004858	ELECTRONIC COMMERCE INC
50002558	ELEMENTS PEO, INC
50002171	ELEVATE LEARNING
50006424	ELEVATED FINANCIAL & TAX SERVI
50000591	ELHADY & ASSOCIATES ACCOUNTANT
50006184	ELISABETH REUS

TPA ID	TPA Name
50001751	ELITE ACCOUNTING & TAX SERVICES INC
50002704	ELITE BANKCARD SOLUTIONS LLC
50006174	ELITE BOOKKEEPING SERVICES LLC
50001127	ELITE CPA GROUP, PLLC
50006291	ELITE CPA SERVICES, PLLC
50007101	ELITE NORTH BOOKKEEPING & SERV
50003581	ELITE TAX & ACCOUNTING
50004489	ELITE TAX & FINANCIAL PLLC
50001821	ELIZABETH ARDEN INC
50007620	ELIZABETH DURBIN
50004067	ELIZABETH LONDO
50002268	ELIZABETH M TOWERS
50003444	ELIZABETH MELCHER
50006459	ELIZABETH T MCGUIRE CPA LLC
50003645	ELIZABETH WETZEL
50004396	ELIZABETH'S BOOKKEEPING
50001053	ELKAY PLUMBING PRODUCTS COMPANY
50001419	ELLAS TAX ACCOUNTING LLC
50007400	ELLEN BRIDWELL
50001046	ELLERY PC
50000404	ELLIOT & SANGSTER P C
50001888	ELLIOTT LEVELING INC
50005170	ELLIS PARKING COMPANY INC
50002414	ELLWOOD SPECIALTY STEEL
50005127	ELMBROOK INC
50003784	ELMORE CPA, PLLC
50002665	ELS CONSTRUCTION INC
50003026	ELSER & BRIGGS PC
50000724	ELYSE KOERBER
50004923	EMA ENTERPRISES LLC
50002196	EMBOSSING PRINTERS INC
50000663	EMERGENT HR LLC
50000044	EMERGENT IV LLC
50002929	EMERGENT IV LLC
50002651	EMERSON PROCESS MANAGEMENT LLP
50004366	EMERY UC SERVICES, INC
50001573	EMI GRAY CPA

TPA ID	TPA Name
50007276	EMI GRAY CPA
50007441	EMILY ESCAJEDA
50003352	EMMET COUNTY
50002035	EMPATHIA, INC.
50000169	EMPLOVA, LLC
50001290	EMPLOVA, LLC
50003947	EMPLOYCO RESOURCES INC
50006483	EMPLOYDRIVE
50000369	EMPLOYEE CAPITAL
50007652	EMPLOYEE MANAGED SERVICES INC
50006399	EMPLOYEE MANAGEMENT SRVCS III
50005250	EMPLOYEE PAYMENT SOLUTIONS LLC
50003601	EMPLOYEE-SERVICES.NET
50007715	EMPLOYER ADVOCATES LLC
50006068	EMPLOYER FLEXIBLE HR LLC
50004686	EMPLOYER NETWORK LLC
50001466	EMPLOYER RESOURCE GROUP
50002735	EMPLOYER SERVICES CORPORATION
50004653	EMPLOYER SERVICES LLC
50007244	EMPLOYER SERVICES ONLINE
50001066	EMPLOYERS ALLIANCE IV LLC
50003457	EMPLOYERS ALLIANCE IV LLC
50000819	EMPLOYER'S ALLIANCE VI LLC
50001636	EMPLOYER'S CHOICE PAYROLL
50007565	EMPLOYERS CHOICE PLUS INC
50006323	EMPLOYERS DIRECT ADMINISTRATIV
50006044	EMPLOYERS EDGE, LLC
50006903	EMPLOYERS RESOURCE
50001849	EMPLOYERS RESOURCE MGMNT CO
50003146	EMPLOYERS RESOURCE MGMNT CO
50006481	EMPLOYERS UNITY, LLC
50007970	EMPLOYMENT HISTORY BUREAU, INC
50002514	EMPLOYMENT MANAGEMENT SERV INC
50007088	EMPLOYMENT TAX SERVICING CORP
50005237	EMPLOYMENT TAX SPECIALISTS INC
50000532	EMPOWER HR, LLC
50000579	EMPOWER HR, LLC

TPA ID	TPA Name
50005072	ENA SERVICES LLC
50001388	ENCO ENGINEERING INC
50003772	ENCOMPASS EMPLOYEE MANAGEMENT
50001909	ENCOMPASS FINANCIAL PARTNERS
50007795	ENCORE FUNDING II LLC
50000590	ENDELMAN & SKOCZYLAS PC CPAS
50007897	ENDSOURCE CONSULTING DBA TAX T
50000034	ENERGETICS LLC
50004487	ENGARDIO & EDER PC
50007306	ENSIGN CPA GROUP INC
50006253	ENVIRONMENTAL & OCCUPATIONAL C
50007730	ENVISION BUSINESS SOLUTIONS LLC
50000009	ENVISION PAYROLL LLC
50001627	EONLY INC
50001670	EOSG PAYROLL SERVICES
50003849	EP TAX SERVICE LLC
50006157	EPAY BUSINESS SOLUTIONS INC
50005342	EPAY SYSTEMS INC
50005341	EPAYROLL RESOURCE GROUP LLC
50003763	EPB 2, LLC
50007578	EPB 3, LLC
50001721	EPB LLC
50002214	EPB LLC
50000394	EPI USE AMERICA INC
50000377	EPIC ACCOUNTING AND TAX SERVICE INC
50001308	EPIQ EDISCOVERY SOLUTIONS INC
50007111	EPT CONSULTING
50006591	EQ ENVIRONMENT QUALITY CO
50003727	EQUIFAX WORKFORCE SOLUTIONS
50003551	EQUINE BUSINESS SERVICES
50004286	EQUITABLE ACCOUNTING & TAX SER
50004173	EQUITABLE ACCOUNTING SOLUTIONS PLLC
50002347	EQUITRUST LIFE INSURANCE COMPANY
50000248	EQUITY TAX AND ACCOUNTING SERVICES LLC
50003992	EQUITY VEST INC
50006046	ERARD ACCOUNTING & INCOME TAX
50001451	ERBER BOOKKEEPING & TAX SERVIC

TPA ID	TPA Name
50004958	ERFAN INC
50004417	ERG PAYROLL SERVICES INC.
50001202	ERIC GREENBERG
50001282	ERIC R SLOAN CPA PLLC
50000393	ERIC S CANVASSER CPA PLLC
50004446	ERIC WOLOSZYK CPA PC
50003019	ERICKSON LIVING MANAGEMENT LLC
50004975	ERIE CUSTOM COMPUTER APPLICATIONS INC
50003079	ERIGO INC
50006749	ERIKA A WALTERS
50005994	ERIKA MIERZWA
50004439	ERIN M HANEY
50000928	ERIN MUTH
50004535	ERITANO
50002332	ERMAN, TEICHER, ZUCKER & FREEDMAN PC
50003680	ERNEST REED
50005513	ERNST & YOUNG LLP
50002612	ERNST & YOUNG U S LLP
50007056	ESCALON PAYROLL SOLUTIONS
50000141	ESCAPE ROOM NOVI LLC
50006418	ESF BOOKKEEPING, LLC
50006317	ESG ACCOUNTING
50007660	ESKEW AND ASSOCIATES CPAS
50000125	ESKY MCDS INC
50001512	ESPERANZA PREMIER PROFESSIONAL
50000608	ESSENCE MANAGING LLC
50000199	ESSHAKI & ASSOCIATES PLLC
50000069	ESTEP ACCOUNTING SERVICE INC
50003808	ESTES & ASSOCIATES LLC
50002850	ESTES & ASSOCIATES PC
50000713	ETIMEPAY
50007599	ETS FIRM
50001284	ETS NORTH OAKLAND, LLC
50001182	EUCLID TECHNOLOGY SOLUTIONS, LLC
50007317	EUGENE A BELL, CPA
50007684	EUGENE BRAZEAL JR
50002980	EUROFINS MET LABORATORIES, INC.

TPA ID	TPA Name
50006640	EVANGELICAL HOMES OF MICHIGAN
50007258	EVELYN GOLOSOW COA
50003825	EVENS TIME, INC.
50000160	EVER BANK
50004054	EVEREE INC
50002205	EVERETTE E SPARKS
50001238	EVERGREEN HEIGHTS INC
50002881	EVERGREEN PAYROLL SERVICES INC
50005063	EVERYTHINGHR PEO LLC
50007608	EVOLUTION PAYROLL PROCESSING
50001597	EVOLUTION PAYROLL SERVICES
50005519	EVOPRO SOLUTIONS INC
50007530	EWH SMALL BUSINESS ACCOUNTING
50004155	EXACT PAYROLL
50002564	EXATEC LLC
50007369	EXCEL-PAY BUSINESS SOLUTIONS
50006165	EXEC-TAX, LLC
50002287	EXECUPAY INC
50002156	EXECUTIVE CPA SERVICES, LLC
50001010	EXECUTIVE HR INC
50002062	EXECUTIVE HR INC
50001255	EXECUTIVE OPTIONS LTD
50005665	EXP REALTY LLC
50003940	EXPERIAN EMPLOYER SERVICES INC
50005571	EXPERT ACCOUNTING & TAX SERVICES INC
50003664	EXPERT BOOKKEEPING
50007326	EXPERT BOOKKEEPING & TAX SVC
50001625	EXPERT HUMAN RESOURCES
50000535	EXPERT TAX SOLUTIONS INC
50006946	EXPONENT TECHNOLOGIES
50006254	EXPRESS BOOKKEEPING & COMP SVC
50006729	EXPRESS BOOKKEEPING SERVICES C
50004314	EXPRESS DATA SYSTEMS INC
50001679	EXPRESS PAYROLL
50005272	EXPRESS PAYROLL SOLUTIONS, INC
50003473	EXPRESS SCRIPTS STRATEGIC DEVELOPMENT, INC.
50002785	EXTENDED CARE OF RAMSDELL

TPA ID	TPA Name
50000031	EXTENSIS II
50002236	EXTERIORS OF LANSING
50006295	EXTRA HELP PAYROLL SERVICES IN
50005454	EXTRA POWER INC

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TPA ID	TPA Name
50005672	FAHIM UDDIN
50004250	FAIRCHILD & LABEL PC
50004780	FAIRCHILD, LABEL & RICE, PC
50007723	FAIRVIEW MANAGEMENT GROUP INC
50004698	FAIRWAY SPORTS MANAGEMENT LLC
50003238	FAITH DRIVEN MOVEMENTS
50001860	FAITHFUL MANAGEMENT SOLUTIONS OF MICHIGAN LLC
50001235	FAITH'S BOOKKEEPING SERVICES
50000693	FAIZUR RAHMAN
50005376	FAKIH FOOD SERVICE INC
50001200	FALCONE & LISTWAN P C
50003986	FALES ACCOUNTING/TAX SERV INC
50006516	FAMILY AUTO FINANCE
50006045	FAMILY BOOKKEEPING SERVICE
50002308	FAMILY DOLLAR SERVICES INC
50000294	FAMILY DOLLAR, LLC
50001613	FAMILY FIRST LAW GROUP
50004339	FAMILY GROWTH PSYCHOLOGY LLC
50006277	FAMILY PRIDE LAUNDRY SERVICE
50001352	FAMILY TAX SERVICE INC
50001033	FANATICS RETAIL GROUP FULFILLMENT INC
50002649	FANT HOLDINGS CPA PC
50006569	FAR MANAGEMENT INC
50005332	FARAH & ASSOCIATES CPA, PC
50005101	FARAH & ASSOCIATES PC
50004400	FARM FINANCIALS LLC
50003769	FARMINGTON HILLS MOBILE MANOR LLC
50007592	FARRELL INCORPORATED
50007166	FARRIS TAX SERVICES.COM
50006893	FAS TAX
50007310	FAST TRACK TAX INC
50005343	FASTPAY PAYROLL SERVICES
50005668	FASTTRAX INC
50000752	FAT MAN FISH MARKET LLC
50000616	FAW & ASSOCIATES, PLLC

TPA ID	TPA Name
50005124	FCA US LLC
50006774	FEDDER & GARTEN
50006849	FEDERAL LIAISON SERVICES LLC
50006810	FEDERAL TAX ACCOUNTING, INC.
50002702	FEDERAL-MOGUL LLC
50007605	FEDERATED FUNERAL DIRECTORS
50004432	FEDERSPIEL FINANCIAL ADVISORS INC
50001373	FEDEX GROUND PACKAGE SYSTEM INC
50005779	FEDILITY BUSINESS MANAGEMENT G
50007363	FELD SCHUMACHER & CO LLP
50007215	FELICITY INC
50006230	FELIZ TAXES AND ACCOUNTING SER
50005949	FELLE & ASSOCIATES, SC
50002952	FENIX 2 LLC DBA PAYVILLE USA
50002002	FENNER MELSTROM AND DOOLING,
50000444	FENNER/MELSTROM/DOOLING LLP
50003374	FENTON MEATS LLC
50007110	FERGUSON & ASSOCIATES
50003378	FERNDALE GOODTIMES FOOD & DRINK, INC
50002687	FERNDALE PIZZA CO INC
50002138	FERRIS BUSSCHER ZWIERS & MAST PC
50001418	FEYEN-ZYLSTRA HOLDINGS, LLC
50005590	FIDELITY WORKPLACE INVESTING LLC
50000051	FIDUCIAL BUSINESS CENTERS INC
50001990	FIDUCIAL PAYMASTER, INC
50000261	FIEDLER LANDSCAPE COMPANY, INC
50002876	FIEGER FIEGER KENNEY AND JOHNSON PC
50003038	FIELD OF MARS, LLC
50000719	FIFE LAKE AREA EMERGNCY SERVIC
50002858	FILBRANDT AND COMPANY INC
50006055	FILION FREDERICK
50001825	FILM COMMERCIALS CA, INC
50001206	FINALLY FRIDAY PAYROLL SERVICE, INC.
50002115	FINANCE OF AMERICA REVERSE LLC
50001621	FINANCIAL AFFAIRS
50005325	FINANCIAL CONSULTING ASSOCIATE
50007770	FINANCIAL INDEPENDENTS, INC.

TPA ID	TPA Name
50007667	FINANCIFY LLC
50006502	FINEMAN WEST & CO.
50004594	FINFROCK & CO., INC.
50004234	FINLEYS MANAGEMENT COMPANY
50006023	FINN ACCOUNTING SERVICE LLC
50002105	FIORITTO AND ASSOCIATES PLLC
50001943	FIREFLY ACCOUNTING, BOOKKEEPIN
50007977	FIRST ADVANTAGE (STG)
50004914	FIRST CLASS CONSULTING FIRM, LLC
50005806	FIRST CLASS INC
50001262	FIRST DIGITAL ENABLER LLC
50004999	FIRST HERITAGE INSURANCE AGENCY INC
50000739	FIRST REHAB USA INC
50001348	FIRST TENNESSEE BANK MEMPHIS
50001229	FISHER ACCOUNTING LLC
50002698	FISHER SPIEGEL KUNKLE & GERBER PLLC
50003634	FISHMAN HAYGOOD LLP
50000577	FITNESS MGMT CORP
50004661	FITZ TAX & ACCOUNTING LLC
50001506	FITZHUGH TAX SERVICE
50002695	FITZPATRICK FINANCIAL SERV INC
50007735	FIVE KS INC C/O PETER KALOGEROPOULOS
50002258	FIVE STAR STORE IT MICHIGAN 1 SPE LLC
50005003	FLAHERTY MILLER & DUNSON PC
50002051	FLAT RIVER CONSULTING LLC
50000229	FLATWATER TRADING COMPANY
50003110	FLAWLESS MGT LLC
50007114	FLEET STAFFING OF OHIO LLC DBA
50001114	FLEGAL & MELNIK
50001381	FLEGAL & MELNIK
50001161	FLEMING FINANCIAL SERVICES INC
50001754	FLEURY SINGLER & CO PC
50005422	FLEURY T R CPA
50003539	FLEX PAY BUSINESS SERVICES INC
50005810	FLEX TAX AND ACCOUNTING INC
50007018	FLEXHR
50007884	FLICKEMA CPA'S PLC

TPA ID	TPA Name
50007890	FLIGEL, BRINT & CO CPAS/TAX TI
50005017	FLINT CLEANING SUPPLIES INC
50006851	FLINT LODGING INC
50005708	FLINT MEDICAL LABORATORY, INCORPORATED
50000026	FLINT THEATRICAL ENTERPRISES
50002117	FLINTOFF AND KLEIN
50002847	FLO'S PIZZA & RESTAURANT
50000965	FLOURISH SERVICES LLC
50003867	FLOYD MARTINEZ
50004349	FLYNN ACCOUNTING, LLC
50001106	FMACPA PC
50001915	FMP
50001125	FMS FINANCIAL MANAGMENT SERVICES INC
50000915	FOCUS HOPE
50004609	FOCUS HR INC
50007613	FOCUSPAY SOLUTIONS LLC
50002371	FOLEY BARON & METZGER PLLC
50007446	FONTG HANSEN
50003008	FOOT LOCKER RETAIL INC
50002073	FOOTE ILES LLOYD CPA
50005370	FORD MOTOR CREDIT COMPANY LLC
50004184	FOREST GRILL 2 LLC
50002661	FORREST TAX & ACCOUNTING SERVICES LLC
50006382	FORT & COMPANY PA
50003432	FORTIS EMPLOYEE SOLUTIONS, LLC
50002361	FORTIS, LLC
50005067	FORTUNE HR LLC
50000597	FORVIS LLP
50005730	FOSTER SWIFT COLLINS SMITH PC
50004830	FOUDY CPA GROUP, P.C.
50004295	FOUNDATION CONSTRUCTION PAYROL
50001142	FOUR LAKES MARINE, LLC.
50007550	FOUR QUADRANTS TAX ADVISORY
50006503	FOUR SEASONS VENTURES GROUP LL
50002598	FOUR STAR SALES LLC
50006976	FR ACCOUNTING AND TAX SERVICES
50004245	FRANCHISE MANAGEMENT SERVICES, LLC

TPA ID	TPA Name
50007736	FRANK AKEF
50004855	FRANK AMBROSE INC
50000059	FRANK BOLEY & CO PC
50000387	FRANK J ANTOSZ JR
50002580	FRANK J CHUDY CPA PC
50005846	FRANK P RUFFINO DDS, PC
50005689	FRANK W ROSS CPA PC
50000525	FRANK, HIRSCH, SUBELSKY & FREEDMAN PC
50002102	FRANKCRUM 11 INC
50004536	FRANKCRUM 11 INC
50000426	FRANKCRUM 6 INC
50000488	FRANKCRUM 6 INC
50000749	FRANKCRUM1 INC
50000786	FRANKCRUM1 INC
50003827	FRANKEL LLC
50006931	FRANKENMUTH TAX SERVICE
50001800	FRANKLIN MADISON GROUP LLC
50007443	FRANKLIN TAX AND ACCOUNTING
50005626	FRANSKOVIK AND COMPANY PC
50006923	FRANZ CPAS
50006301	FRAUKE SIMON
50004657	FRAZIER'S ACCOUNTING SERVICES
50000047	FRED J SPIKER CPA
50000903	FRED KOEHLER
50003190	FREDERICK PAUL AND ASSOCS INC
50002616	FREEDMAN & GOLDBERG CPA'S PC
50005984	FREEDOM DIESEL SERCIVE LLC
50006273	FREEDOM TAX
50002049	FREELAND MOBILE HOME PARK INC
50007769	FREEMARK HR LLC
50003429	FRENCH R P INC
50000478	FRIDLINE ACCOUNTING SERVICES INC
50000338	FRIED ZWICK & ASSOCIATES INC
50002172	FRIEDMAN & ASSOCIATES PC
50004908	FRIENDLY ACCOUNTING & TAX SERVICE INC
50002447	FRIENDS OF DAVE COULTER
50004206	FRIESLANDCAMPINA INGREDIENTS N.A INC.

TPA ID	TPA Name
50004998	FRITA ANN ARBOR LLC
50005952	FRITZ BRICKS CO
50005194	FROHM KELLEY & BUTLER, PC
50007454	FROISTAD & ASSOCIATES, INC
50001730	FROMHOLZ PAAUWE BAKER PC
50007296	FRUCI & ASSOCIATES
50003358	FRUITPORT DISTRICT LIBRARY
50000954	FSA TAX & ACCOUNTING
50001677	FSI-DBS INC
50001375	FTI LLC
50000636	FTS
50000223	FUJIFILM HOLDINGS AMERICA CORPORATION
50003366	FUJIKURA AUTOMOTIVE SERVICES INC
50004856	FUJITSU AMERICA INC
50000215	FULL SPECTRUM MANAGEMENT, LLC
50001852	FULLSTACK INC
50005133	FUNERAL DIRECTORS SERVICE CORP
50002121	FUSION EMPLOYER SERVICES LLC
50002097	FUSION FINANCIAL SERVICES LLC
50001632	FUTURE SYSTEMS, INC.

## G

TPA ID	TPA Name
50005887	G & D ACCOUNTING INC
50002633	G & E REAL ESTATE MANAGEMENT SERVICES INC
50002833	G AND A OUTSOURCING INC
50002023	G FORCE PRODUCTIONS LLC
50006305	G&C ACCOUNTING SERVICES, PLC
50003941	G3 PAYROLL, TAX & ACCOUNTING LLC
50004801	GABRIEL BURDETTE, CPA PLLC
50007260	GABRIELLA GUIMARAES
50007125	GABRIELLE PETER
50007980	GABRIELLE PETER
50000811	GADZINSKI ACCOUNTING & TAX SERVICE INC
50003397	GAIL & RICE, INC.
50006064	GAIL I GEASLER PC
50004426	GALAZIN & GALAZIN P C
50001480	GALE POWERS
50004550	GALER ACCOUNTING SERVICE INC
50001592	GALLAGHER & ASSOCIATES CPAS
50006686	GAMBLE M H ACCT TAX SERV
50006274	GAM-DOMICKS INC
50001326	GANESH DESHMUKH MD
50000846	GANNETT SATELLITE INFO NETWORK
50005884	GARDEN CITY OSTEOPATHIC HOSPITAL
50004347	GARDNER & ATWOOD, INC.
50002409	GARDNER PROVENZANO & SCHAUMAN PC
50002032	GARLIC SPECIALTIES INC
50006869	GARNER & DUNHAM, CPA'S
50003036	GARRISON PROPERTY AND CASUALTY ASSOC
50000702	GARROW ACCOUNTING & TAX SERVIC
50002380	GARTNER CONSULTING GROUP LLC
50000582	GARY DAVISON PC
50003813	GARY G. RENFRO, CPA
50006952	GARY J. HIRSCH CPA
50005417	GARY L FIGURSKI PC CPA
50005457	GARY MOULTON TAX & ACCOUNTING
50004642	GARY P BUDD CPA PC

TPA ID	TPA Name
50002353	GARY S MOROF PC
50004416	GARY T HAWORTH & COMPANY LTD
50007049	GARY WHITT
50000765	GATEHOUSE REAL ESTATE LLC
50000469	GATEWAY TAX & ACCOUNTINGV SERVICES INC
50006784	GATOR SIGN COMPANY INC
50004453	GAYLE INFELD CPA PC
50004625	GAYLORD N SMITH CPA
50006471	GBS PAYROLL PLUS, INC.
50005347	GC ROOFING & SIDING
50002279	GCA SPECIALTY SERVICES LLC
50003186	GCWAX LLC
50000670	GDS CONSTRUCTION INC
50000372	GEA 1 INC
50005093	GEA 1 INC
50000842	GEARY GROUP PC
50000275	GEDRIS WIGENT & HOSSINK
50002761	GEENEN & KOLEAN PC
50002937	GEENER, INC
50006024	GEHMAN ACCOUNTING INC.
50006497	GEHRES & ASSOCIATES PC
50003418	GELBAUGH GELBAUGH
50002706	GELD MACHERS, INC.
50007981	GEM ENROLLMENTS
50005355	GENERAL ACCOUNTING
50000263	GENERAL ELECTRIC COMPANY
50004144	GENERAL MOTORS LLC
50002859	GENESIS HR SOLUTIONS INC
50006083	GENESIS HR SOLUTIONS INC
50005638	GENESYS REGIONAL MEDICAL CNTR
50007315	GENESYS SOFTWARE SYSTEMS INC
50007043	GENOESE & ASSOCIATES, P.A.
50007229	GENSKE, MULDER & CO., LLP
50004457	GENTNER EXCAVATING LLC
50005010	GENUINE CABLE GROUP, LLC
50003013	GEO SECURE SERVICES LLC
50006204	GEORGE C HUANG, CPA

TPA ID	TPA Name
50001491	GEORGE JAY KITE LTD
50006796	GEORGE KHALAF
50005992	GEORGE LANG & ASSOCIATES
50001797	GEORGE W GREGORY PLLC
50001303	GEORGE W KELSEY
50001035	GEORGETOWN FOUNDATION SUPPLIES INC
50002166	GEORGIA PACIFIC CORP
50005201	GEORGIA-PACIFIC LLC
50003083	GEP ADMINISTRATIVE SERVICES INC
50000064	GERACE CONSTRUCTION COMPANY, INC.
50000911	GERALD M BASKERVILLE CO
50000363	GERALD M GABRIEL CPA PLC
50005345	GERALD NEFF CPA
50003458	GERALD R. POTTS CPA PC
50006716	GERARD SIMONY
50003474	GERBEL COMPANY PC
50000424	GERKEN ASPHALT PAVING INC
50000083	GERMAIN ON STATE II LLC
50001979	GERSHON BEIGELEISEN & CO., CPA
50000053	GESTAMP NORTH AMERICA AKA GESTAMP ALABAMA INC
50002056	GETZEN AND CONNELL CPA PC
50005393	GFK, PLC
50006202	GIANNOLA CONSTRUCTION SERVICES
50005366	GIANNOLA INVESTMENTS INC
50006513	GIBSON & ASSOCIATES LLC
50005658	GILBANE BUILDING COMPANY
50003530	GILDAY, INC. DBA DOWN TO EARTH BUSINESS MANAGEMENT
50002853	GILLET HALVORSEN & LEONHARDT PC
50007799	GILMAN CIOCIA INC
50007234	GILMORE, JASION & MAHLER, LTD
50003875	GLADYS R WILSON & ASSOCIATES P
50007302	GLAHN BOOKKEEPING
50004962	GLANBIA NUTRITIONALS INC
50003282	GLASSER & ASSOCIATES PC
50000966	GLC HOME HEALTH SWMI
50002402	GLEANER LIFE INS SOCIETY
50004038	GLEASON ACCOUNTING SERVICE INC

TPA ID	TPA Name
50003960	GLEN OLIVACHE CPA PC
50001720	GLI WESTRIDGE LLC
50005675	GLOBAL CHESTERFIELD LLC
50003199	GLOBAL EDUCATION ENTERPRISES
50000998	GLOBAL EXPATRIATE TAX SERVICES, LLC
50005159	GLOBAL HR IV LLC
50001735	GLOBAL TAX & ACCOUNTING INC.
50002075	GLOBAL TAX SERVICES LLC
50006018	GLOBAL WAGES INC
50004454	GLOGOWER AGENCY LLC
50006510	GLORIA CONYERS
50006478	GLORIA J. LAPOINTE CPA
50006112	GLORIA J. YATES, C.P.A.
50003845	GLORIA'S TAX AND ACCOUNTING SE
50006787	GLORY OAKS PHARMACY
50002631	GLS ACCOUNTING SERVICES LLC
50000951	GNL ENTERPRISES LLC
50005461	GOAR, ENDRISS, & WALKER, P.A.
50003167	GODFREY FINANCIAL PARTNERS LLC
50000748	GODFREY HAMMEL DANNEELS & CO PC
50001932	GOETTSCH SERVICES, INC.
50003788	GOFF BACKA ALFERA & COMPANY, L
50000395	GOLDEN GATE ANCILLARY LLC
50007724	GOLDEN LION TAX SOLUTIONS
50003765	GOLDFINE & CO
50003674	GOLDLEAF PARTNERS HR PAYROLL L
50007095	GOLDMAN TAX AND PAYROLL
50000709	GOOD EGG LLC
50004548	GOODLANDER & COMPANY CPAS
50007089	GOODSELL & ASSOCIATES, INC.
50003004	GOODWILL IND OF GREATER DETROIT
50003061	GORDON & COMPANY PC
50005045	GORDON FOOD SERVICE STORE LLC
50007593	GOSHEN ACCOUNTING SERVICES LLC
50005646	GOSIGER HOLDINGS
50005105	GOULD STINSON & GRAY PC
50001342	GOULDS PUMPS IPG, LLC

TPA ID	TPA Name
50001307	GPI CONVERTING,LLC
50004472	GPW JUICE LLC
50003348	GRACIK & GRACIK, P.C,
50006763	GRAD & SHOEMAKER
50005106	GRAFF FINANCIAL LLC
50007773	GRAHAM ACCOUNTING & BUSINESS S
50002045	GRAHAM W M INC
50001385	GRAND BLANC WINGCO LLC
50002358	GRAND ISLAND LANDING, INC
50006600	GRAND LEDGE VETERINARY HOSPITAL LLC
50007546	GRAND RAPIDS CPA, LLC
50002750	GRAND RAPIDS SNF, LLC
50004123	GRAND RAPIDS YOUTH CHORUSES
50003901	GRAND RIVER BOOKKEEPERS LLC
50001698	GRAND RIVER COMMERCE INC
50000099	GRAND TRAVERSE ACCOUNTING INC
50004790	GRAND TRAVERSE BAY BOOKKEEPING
50004192	GRAND TRAVERSE RUBBER SUPPLY INC
50002126	GRAND TRAVERSE SYSTEMS LTD
50004844	GRAND TRAVERSE TRUCKING INC
50006588	GRANITE CONSTRUCTION COMPANY
50004699	GRANITE RETIREMENT & TAX ADVIS
50002040	GRANT MILLMAN JOHNSON PC
50000977	GRANT THORNTON LLP
50004219	GRAPHICS HOUSE SPORTS PROMOTIONS INC
50003253	GRAPP LERASH LLC
50005264	GRATIOT/ISABELLA RESD
50004867	GRAVES & COMPANY PC
50002710	GRAVITY IMAGING
50006198	GRAY, CALLISON AND CO., PA
50007584	GRAY, SALT & ASSOCIATES, LLP
50006620	GREANEY ENTERPRISES INC
50000036	GREAT AMERICAN ENVIRONMENTAL SERVICES INC
50001949	GREAT GIANT FLINT
50003984	GREAT LAKES ACCOUNTING & TAX SERVICE, INC.
50005576	GREAT LAKES ACCOUNTING PC
50002621	GREAT LAKES ACCOUNTING SERVICE INC

TPA ID	TPA Name
50005858	GREAT LAKES AVIATION LLC
50007686	GREAT LAKES BUSINESS SOLUTIONS
50004121	GREAT LAKES COMPOSITE, LLC
50001359	GREAT LAKES EMPLOYER SERVICES INC
50005585	GREAT LAKES FABRICATION & MACHINING
50001009	GREAT LAKES FAMILY DENTAL GROUP ALMONT PC
50002415	GREAT LAKES FOOD
50002832	GREAT LAKES FOOT & ANKLE INSTITUTE PC
50000123	GREAT LAKES GENERAL CONTRACTOR, LLC
50002052	GREAT LAKES HOSPITALITY GROUP, LLC
50000342	GREAT LAKES HR LLC
50000267	GREAT LAKES NEUROSURG MGMT
50001177	GREAT LAKES PAPER STOCK CORP
50001883	GREAT LAKES PARTNERSHIP
50002599	GREAT LAKES VEHICLE SERVICES INC
50001057	GREAT NORTHERN STAFF ADMINISTRATORS LLC
50005792	GREAT NORTHERN TAX
50000701	GREAT SOLUTIONS INC
50006517	GREATER DEVELOPMENT LLC
50000972	GREATER MICHIGAN HOLDING GROUP LLC
50001248	GREATER OTTAWA COUNTY UNITED WAY INC
50000764	GREATLAND CORPORATION
50005535	GREEN BOX TAX SOLUTIONS INC
50004195	GREEN BRIAR TAX & ACCOUNTING LLC
50005374	GREEN CURE GROUP, LLC
50005794	GREEN LEAF PAYROLL & BUSINESS SOLUTIONS INC.
50003210	GREEN MOUNTAIN CENTERLINE LLC
50000999	GREEN PAYROLL SERVICE INC
50002708	GREEN SOLUTIONS HR INC
50005084	GREEN SOLUTIONS HR INC
50006029	GREEN SOLUTIONS PAYROLL INC
50004157	GREENE J W CPA PC
50001394	GREENE RESOURCES INC
50004243	GREENFIELD MGMT & TAX SERVICES LLC
50003243	GREENFIELD REALTY INC
50004355	GREENLINK
50007987	GREENLINK

TPA ID	TPA Name
50006441	GREENSHADES SOFTWARE INC
50003627	GREENSTONE
50001505	GREENSTONE FARM CREDIT SERVICE
50001629	GREENSTONE FARM CREDIT SERVICE
50003517	GREENSTONE FARM CREDIT SERVICE
50003571	GREENSTONE FARM CREDIT SERVICE
50003658	GREENSTONE FARM CREDIT SERVICE
50003860	GREENSTONE FARM CREDIT SERVICE
50005993	GREENSTONE FARM CREDIT SERVICE
50007848	GREENSTONE FARM CREDIT SERVICE
50002309	GREENWALT CPAS INC
50004751	GREG ELPHINSTONE
50005349	GREGORY A TUSCH
50005615	GREGORY D SEMAN & COMPANY, PC
50003098	GREGORY R CHEESEMAN
50007766	GREGORY S SOBCZAK, CPA
50007988	GREGORY S SOBCZAK, CPA
50001203	GREGORY W DURR
50001589	GREGORY W. PARKER & COMPA
50001336	GRESKOVIK ENTERPRISES INC
50000429	GREWETTE FINANCIAL SERVICES PLLC
50005616	GREY & COMPANY, P.C.
50005076	GRHH, LLC
50001298	GRID LLC
50003513	GRIFFIN ACCOUNTING
50006177	GRIFFIN ACCOUNTING
50000546	GRIFFIN ACCOUNTING PLLC
50004266	GRIFFIN ASSOCIATES
50000157	GRIFFIN BEVERAGE CO
50000917	GRILLCHEEZERIE LLC
50000201	GRIMSON GRIMSON AND ASSOCIATES INC
50007503	GROEN, KLUKA & COMPANY
50006193	GROSS AND COMPANY
50007418	GROSS, PUCKEY, GRUEL & ROOF PC
50000391	GROSSE POINTE MOVING
50007213	GROTH ACCOUNTING
50005883	GROUNDWORK ACTION FUND

TPA ID	TPA Name
50002653	GROUP 10 MGMT CO INC
50000345	GROUP MANAGEMENT SERVICES
50005193	GROUP MANAGEMENT SERVICES
50001574	GROUP MANAGEMENT SERVICES, INC
50006185	GROVES TAX & FINANCIAL, INC
50007991	GROWTH LOGICS LLC
50005367	GRT FINANCIAL INC
50007286	GRUBER AND ASSOCIATES PA
50004200	GRZYWACZ & GRZYWACZ PLC
50002450	G'S PIZZERIA & DELI OF BAY CITY LLC
50003728	GT FINANCIAL SERVICES
50000925	GT INDEPENDENCE, LLC
50002770	GT INDEPENDENCE, LLC
50006090	GT INDEPENDENCE, LLC
50005207	GT MANAGEMENT CO INC
50005917	GTM PAYROLL SERVICES INC
50005420	GUARDIAN INDUSTRIES CORP
50002701	GUARDIAN PROTECTION PRODUCTS INC
50000194	GUIDANT FINANCIAL GROUP, INC.
50004045	GULLA CPA PLLC
50003777	GUMBINER SAVETT INC
50006154	GUNTER ACCOUNTING
50005826	GURIN GURIN PC
50000010	GUSTO, INC
50006793	GUY TRIER CPA
50003819	GW ACCOUNTING, LTD.
50001300	GWIZDALA & ASSOCIATES PC

## H

TPA ID	TPA Name
50002993	H & B BOOKKEEPING TAX SERVICE
50001170	H & R BLOCK DUNDEE
50001743	H AND G ASSOCIATE INC
50007335	H E VROMAN TAX & ACCOUNTING, L
50002846	H I E MACKINAW OPERATING INC
50001019	H R SERVICE GROUP LLC
50004405	H&M ACCOUNTING & TAX SERVICE
50007329	H&R BLOCK
50006956	H.D. ROSETH & ASSOCIATES LTD
50005503	H.JAIN & CO
50005867	H2 SMOOTHIES #5, INC.
50007157	HA&W PAYROLL SERVICES
50002106	HAAG ACCOUNTING TAX LLC
50003412	HACH COMPANY
50007045	HACKER NELSON & CO PC
50002110	HADDAD MANAGEMENT GROUP LLC
50002551	HADDAD'S MANAGEMENT AND CONSULTING SERVICES, LLC
50002866	HADDRILL D E PC
50004695	HAGAN, TUCKER, SCHMITT & GINTZ
50005649	HAGERTY INSURANCE AGENCY LLC
50000671	HAGY INC
50006955	HAGY INC
50002705	HAISE ACCOUNTING AND TAX SERVICE INC.
50006971	HAJEK & ASSOCIATES LLC
50000297	HAKIM & CO., P.C.
50000963	HALCYON STILL WATER LLC
50007105	HALES BRADFORD, LLP
50000694	HALL & ROMKEMA
50007283	HALL & ROMKEMA PLC
50001184	HALL4TAXES & BOOKKEEPING LLC
50000982	HALLMANN ADVISORS CPAS PC
50002774	HALLMARK FINANCIAL SERVICES
50000732	HAMILTON ACCOUNTING
50001390	HAMILTON DISTRIBUTING COMPANY
50003928	HAMLITON HM INCOME TX SERV INC

TPA ID	TPA Name
50007217	HAMMERBACHER & CO., PLC
50001834	HAMTRAMCK BOOKKEEPING & TAX SERVICE INC
50006988	HAN GROUP LLC
50006809	HANCZ & ASSOCIATES
50001267	HANDZON AUTO SALES, LLCS
50004539	HANLEY CPA, PLLC
50007707	HANSEN ROPER TAX & ACCOUNTING
50001204	HANSENS QUIK STOP INC
50003368	HANTZ EWALD LLC
50002010	HANTZ TAX & BUSINESS
50003699	HANTZ TAX & BUSINESS
50001885	HANTZ TAX AND BUSINESS
50006283	HANTZ TAX AND BUSINESS LLC
50004745	HANTZ TITUS URBANSKI LLC
50005745	HAPPY VIKING FARMINGTON CORP.
50000747	HAPPYS PIZZA #5 INC
50000707	HARA CHAUDHURI CPAS PC
50003851	HARA CPA PROFESSIONAL SERVICES
50000703	HARABEDIAN, HALL & CO
50005541	HARB AND ASSOCIATES PLLC
50003481	HARBOR AMERICA CENTRAL INC
50002022	HARBOR COUNTRY TAX & ACCOUNTIN
50002091	HARBOR FARMZ NORTH LLC
50005190	HARBOR FREIGHT TOOLS USA INC
50001031	HARBOR MASTER LTD
50005812	HARBORTOWN TREATMENT CENTER PLLC
50006161	HARDING, SHYMANSKI & CO
50005532	HARDING'S MARKETS WEST INC
50004515	HARDINS AUTO SERVICE INC
50006056	HARELIK, SHAPIRO, WOLGIN & FINE P.C.
50001559	HARGER ACCOUNTING & TAX SERVIC
50006102	HARGER CPA GROUP
50003160	HARLAND CLARKE CORP
50003045	HARLAND W FINE CPA PC
50004429	HARLEY H COTT PATSY J COTT
50007697	HARLEY M SHERMAN
50001094	HARLEY M. SHERMAN, CPA, INC

TPA ID	TPA Name
50003009	HARLEY SIETSEMA
50000483	HARMAN BECKER AUTOMOTIVE SYSTEMS INC
50005592	HARMONY FINANCIAL SERVICES, LLC
50001539	HAROLD D BLACKBURN INC.
50006111	HAROLD KELLY
50007694	HAROLD W. JOHNSEN, CPA
50001190	HAROLD ZEIGLER KALAMAZOO, INC
50001233	HARPER 16 INC
50001000	HARPER,FINLEY & ASSOC PC
50007603	HARPERS PAYROLL SERVICES
50007672	HARRIS & ASSOCIATES, INC
50002165	HARRIS WILLIAMS LLC
50001199	HARRISON & NEWMAN CPA PLLC
50006986	HARRISON RYAN GROUP
50000258	HARRY BURLESON PC CPA
50007196	HARTINGTON BOOKKEEPING
50006780	HARTWAY AND BRESHEARS CPA LLC
50002613	HARTWICK C R INC
50002067	HARVEY CADILLAC COMPANY
50000613	HARVEY M BEIM PC
50001324	HARVEY W LYNN CPA PC
50004280	HASLETT & GAYNOR PC
50000509	HASLETT PHARMACY LLC
50001008	HASSELSCHWERT CONSULTING LLC
50004053	HASSOUN ACCOUNTING & TAX SERVI
50000664	HATFIELD BOOKKEEPING & TAX SERVICE
50006026	HATFIELD TAX & ACCOUNTING SERV
50007434	HATT ACCOUNTING SERVICE LLC
50000867	HATZEL BUEHLER INC
50004497	HAUKKALA & CO., P.C.
50001302	HAUMAN ACCOUNTING
50003589	HAUSWIRTH ACCOUNTING
50000364	HAVENS ORTHODONTICS PLLC
50003117	HAVEY TAX ACCOUNTING SERV
50002908	HAWKINS & CO CPA PC
50004249	HAWKINS ACCOUNTING INC
50001325	HAWKINS ADVISORS LC

TPA ID	TPA Name
50000383	HAWKINS BAILEY WAREHOUSE INC
50003495	HAWKINS, ASH, BAPTIE & CO, LLP
50000238	HAWKS BROS LLC
50001245	HAYEN ENTERPRISES INC
50002849	HAYSE PALIAROLI PC
50002438	HAYWARDS TAX & ACCOUNTING INC
50001338	HAZIMI ACCOUNTING SERVICE INC
50004480	HAZZOURI ACCOUNTING & TAX INC
50003375	HBF APU II JV LLC
50002292	HBT INC
50001286	HC ASSOCIATES HOLDINGS LLC
50002659	HC AUTOMOTIVE LLC
50005891	HC BETA LLC
50003422	HC MICHIGAN INC
50003384	HCA ASSOCIATES INC
50005686	HDD206 LLC
50003293	HEALTH CARE DURABLE MEDICAL EQUIPMENT LLC
50002775	HEALTH CARE MANAGEMENT AND ACCTG SERV
50002298	HEALTH CARE SERVICE CORP
50007668	HEALTH SONG INC
50004433	HEART TRUSS & ENGINEERING CORP.
50004047	HEARTFELT IMPRESSIONS LEARNING CENTER LLC
50004106	HEARTFELT IN-HOME CARE LLC
50003205	HEARTH AND HOME DESIGN CTR INC
50004399	HEARTLAND PAYMENT SYSTEMS
50000011	HEARTLAND PAYROLL SOLUTIONS INC
50005058	HEARTLAND PRIMARY CARE, PLLC
50004660	HEATH B STAFFORD CPA PLLC
50000168	HEATHER M COOK CPA PLC
50003752	HEATHER MALLETTE
50006944	HEATHER ZINK LLC
50002875	HEATHERS MOBILE GROOMING INC
50005775	HECO PREDICTIVE SERVICE GROUP, LLC
50005853	HEDGES & ASSOCIATES PC
50004368	HEE KYUNG KIM CPA PC
50004082	HEEMER KLEIN GRAINER ETA
50000074	HEEMER, KLEIN & COMPANY PLLC

TPA ID	TPA Name
50007005	HEFFNER HOLDINGS, LLC.
50006179	HEINS ACCOUNTING LLC
50000467	HEINZMANN D TOOL DIE INC
50005547	HELEN JOHNSTON, CPA, PC
50005613	HELENA H PHAM CPA PLLC
50006423	HELPER & COMPANY CPAS
50001733	HELLA CORPORATE CENTER USA INC
50004463	HELLA ELECTRONICS CORPORATION
50006808	HELMHOLDT + COMPANY, LLP CPA'S
50005111	HELPING HANDS ACCOUNTING LLC
50000683	HELVEY, SMITH, MALAK & WILLIAMS
50002548	HEMENWAY BUSINESS SERVICE INC
50004986	HEMKER HOLODY CPAS PLLC
50003028	HENDERSON FINANCIAL ASSOCIATES INC
50002331	HENDON AND SLATE PC
50000964	HENKELS & MC COY, INC.
50004031	HENRY FORD HEALTH SYSTEM
50004495	HENRY LINK & LOPICCOLO PC
50004676	HENTON AND ASSOCIATES
50004224	HEPFER L D CO PC
50002814	HEPP AND ASSOCIATES INC
50006487	HERBERHOLZ & COMPANY PC
50003434	HERITAGE BROADCASTING CO OF MI
50003039	HERMAN MILLER INC
50001736	HERRIMAN AND ASSOCIATES INC
50004849	HERRMANN & ASSOCIATES PC
50007577	HERZOGS ACCOUNTING INC
50002462	HESCO GROUP LLC
50000931	HESS & LEIB CPA'S PC
50007130	HESS & SCHWARTZ LLC
50007824	HESSE NEWS, INC.
50001838	HESSENAUR & ASSOCIATES CPA PC
50006983	HEWLETT PACKARD ENTERPRISE
50007091	HEWLETT PACKARD ENTERPRISE
50002026	HEYSE AND ASSOCIATES INC
50004525	HFG ACCOUNTING AND TAX SERVICES, LLC
50000594	HG GROUP

TPA ID	TPA Name
50005715	HGS CORP
50001173	HHS ENVIRONMENTAL SERVICES LLC
50001470	HIATT CONSULTING
50007606	HIAWATHA ELECTRIC LLC
50003837	HIERHOLZER ACCOUNTING SERVICES
50004133	HIESTAND AND COMPANY PC
50006766	HIEU LE & ASSOCIATES
50007771	HIGHERUP PAYROLL LLC
50007379	HIGHFLYER PAYROLL
50000548	HIGHLAND HILLS INC
50003196	HIGHLAND TANK OF CENTRAL MICHIGAN LLC
50002729	HIGHPOINT BUSINESS SERVICES, LLC
50006337	HIGHTOWER TAX ASSOCIATES LLC
50005122	HII SERVICES CORPORATION
50003394	HILCO REAL ESTATE AUCTIONS
50001647	HILL COUNTRY PAYROLL LLC
50003626	HILL, BARTH & KING LLC
50003509	HILL, WINGATE & JAMES, LLC
50004854	HILLARY C MORRIS
50003015	HILLER GROUP, LLC
50007870	HIMAL TAX LLC
50006332	HINES AND COMPANY PC
50006390	HINES FINANCIAL SERVICES, LLC
50003503	HINRICHS+PESAVENTO LLC
50003616	HINRICHS+PESAVENTO LLC
50004903	HINTON V EXTREME REACH
50000490	HIPPENSTEEL AND ASSOCS INC
50002712	HIRDES ACCOUNTING AND TAX INC
50007689	HIREATHENA, INC
50007997	HIRECREDIT LLC
50007266	HIRETECH
50007999	HIRING INCENTIVES INC
50007658	HIS TAX INCENTIVE SERVICES
50000265	HIS-HOTEL EARL INC
50001030	HITACHI DIGITAL LLC
50003543	HITCHCOCK ENTERPRISES LLC
50007140	HIVEMIND CLOTHINGLLC

TPA ID	TPA Name
50007511	HK TAX AND ACCOUTNING
50001195	HKD SERVICES LLC
50005114	HLC LOGISTICS CORP
50000805	HL-SER INC
50003938	HL-SER INC
50003157	HOCKSTAD & ASSOCIATES INC
50000523	HODES LLC
50001532	HODGES ACCOUNTING & TAX PREPAR
50005817	HOERNER & ASSOCIATES LLC
50004116	HOFFMAN ACCOUNTING SERVICES LLC
50001143	HOFFMAN CPA FIRM, PC
50000471	HOFSTRA BOTT & KRAFT PC
50000623	HOFSTRA, BOTT & KRAFT PC
50006539	HOGQUEST FARMS, INC
50001223	HOLDAN W A CPA PC
50001547	HOLLAND BUSINESS SERVICES
50007032	HOLLAND CPA LLC
50006671	HOLLAND HOMES INC
50001537	HOLLAND TAX SERVICES
50004099	HOLLANDER & LOPATIN PC
50005540	HOLLANDER/ELLISON ANE ASSCS PC
50000654	HOLLIE WENDLAND
50000520	HOLLINGSWORTH MANAGEMENT SERVICES LLC
50005828	HOLLI-PAC, INC
50000316	HOLLY DLUGE CPA
50002588	HOLLY HALL POLOPOLOS CPA PC
50006744	HOLMES & COMPANY, LLP
50007681	HOLT LAW FIRM
50005910	HOLTZ AFS GROUP LLC
50003912	HOME INCOME TAX LLC
50002805	HOMESTEAD CENTER INC
50000506	HOMETOWN TAX & ACCOUNTING LLC
50001111	HOMETOWN VENTURES INC
50003311	HONDA DEV AND MFG OF AM LLC
50002155	HONEYDOO CONSTRUCTION LLC
50003916	HONEYWELL INTERNATIONAL INC
50001409	HONIGMAN MILLER SCHWARTZ COHN

TPA ID	TPA Name
50000645	HONKAMP PAYROLL LLC
50004475	HONOR BANK
50006066	HONOR TITLE AGENCY LLC
50007152	HOON KIM CPA OFFICE
50004852	HOPE NETWORK
50001893	HOPPE CPA
50006979	HORIZON ACCOUNTING INC
50007456	HORIZON BUSINESS SERVICE LLC
50006041	HORIZON BUSINESS SERVICES LLC
50007877	HORIZON CPA SERVICES INC
50000641	HORIZON FINANCIAL ADVISORS LLC
50004859	HORIZON GLOBAL AMERICAS, INC
50005664	HORIZON GLOBAL COMPANY LLC
50000837	HORIZON NORTH INC
50003576	HORIZON PAYROLL SERVICES
50004891	HORNER PROPERTY MANAGEMENT LLC
50003319	HOSCOMM SYSTEMS LLC
50005679	HOT NORTH CHICKEN LLC
50006541	HOTEL INVESTORS OF MICHIGAN INC
50003406	HOUDEKS TUFF JON RENTALS INC
50006619	HOUMAX IBO INC
50002982	HOURANI ASSOCIATES INC
50006435	HOUSE ADVANTAGE LLC
50000233	HOUSE OF DANK HOLDINGS LLC
50003313	HOUSE OF DANK, LLC
50003609	HOUSEMENDERS
50001402	HOUSER & ASSOCIATES PC
50002844	HOUSER COOK PLLC
50005559	HOVEY'S ACCOUNTING & TAX SERVICES INC
50006864	HOVEYS TAX SERVICE
50002001	HOVINGA TAX SERVICE
50004302	HOWARD ACCOUNTING
50001738	HOWARD I BLEIWAS CPA
50002533	HOWARD LEASING III, INC
50001165	HOWARD R SIMON CPA PLC
50000930	HOWELL SERVICES INC
50002180	HOWRYLAK & COMPANY, P.C.

TPA ID	TPA Name
50007837	HP
50002491	HP & ASSOCIATES PC
50001595	HPE
50006803	HPE
50000358	HPE GOVERNMENT LLC
50003798	HR ADVANTAGE ADVISORY LLC
50003065	HR ALLIANCE I, INC
50000227	HR ALLIANCE II INC
50000614	HR ALLIANCE INC
50006158	HR AWARE, INC.
50004937	HR BLISS
50003904	HR BLOCK
50006119	HR BLOCK/TAXES PLUS
50004650	HR BUTLER LLC
50003401	HR ETC INC
50003230	HR MANAGEMENT LLC
50004471	HR OUTSOURCING ASSOCIATES INC
50001047	HR OUTSOURCING ENTERPRISES
50004320	HR PALS LLC
50001659	HR PAYROLL INC
50006195	HR PLUS II, LLC
50002053	HR PLUS LLC
50006637	HR PLUS LLC
50002571	HR RISK OF TEXAS, INC.
50004925	HR RISK OF TEXAS, INC.
50003818	HR YOUR WAY, INC
50007269	HR&P COMPANIES
50004337	HR-1 LLC
50007785	HR1 SERVICES, INC
50004351	HRB TAX SERVICES INC
50005639	HRE SOLUTIONS, LLC
50000250	HRLOGICS LLC
50006365	HRO RESOURCES LLC
50008002	HROMIKO & ASSOCIATES, LLC
50003606	HRSOLUTIONS LLC
50006715	HS&A PAYROLL SERVICES INC
50000435	HS&S LLC

TPA ID	TPA Name
50002131	HTM ACCOUNTING & TAX CENTER INC
50004018	HU FRIEDY MFG CO LLC
50000833	HUB INTERNATIONAL LIMITED
50005435	HUB LIFE FINANCIALS, INC.
50007352	HUB PAYROLL INC
50004641	HUDSONVILLE CHIROPRACTIC PLLC
50001446	HUMACARE CONSOLIDATED EMPLOYEE MANAGEMENT
50004216	HUMAN CAPITAL CONCEPTS LLC
50002693	HUMAN CAPITAL LLC
50006741	HUMAN CAPITAL MANAGEMENT LLC
50000138	HUMAN RESOURCE ADVISORS INC
50001827	HUMAN RESOURCE ADVISORS INC
50001886	HUMAN RESOURCE CONSULTING GROU
50002568	HUMAN RESOURCE CONSULTING INC
50003168	HUMAN RESOURCE CONSULTING INC
50005152	HUMAN RESOURCES & PAYROLL INC
50002503	HUMAN RESOURCES INC
50002956	HUMAN RESOURCES PARTNERS INC
50000782	HUMAN RESOURCES STRUCTURE INC
50004030	HUMAN RESOURCES STRUCTURE INC
50004087	HUMAN RESOURCES VENTURES INC
50001426	HUMANA INC
50006918	HUMANIC GLOBAL SOLUTIONS LLC
50006670	HUMES FINANCIAL SERVICES
50006608	HUNDERMAN & SONS REDI MIX, INC.
50002368	HUNDT CPA & ADVISORS PLLC
50000431	HUNGERFORD ALDRIN NICHOLS CARTER
50006205	HUNGERFORD NICHOLS CPA'S + ADV
50003016	HUNT TAX & ACCOUNTING LLC
50000817	HUNTER CABIN INC
50007414	HUNTER CPA GROUP
50004288	HUNTER CPA GROUP PC
50007291	HUNTER, HUNTER & HUNT, LLP, CPAS
50004325	HUNTERCPA
50005023	HUNTINGTON NATIONAL BANK
50006570	HURLEY CLINICS
50004883	HURON MANAGED SERVICES LLC

TPA ID	TPA Name
50001992	HUSH PUPPIES RETAIL LLC
50002684	HUSSAIN & COMPANY CPA PC
50002794	HUTCHINSON SEALING SYSTEMS INC
50007780	HUTTER & ASSOCIATES, P.C.
50003671	HWS BUSINESS SERVICES
50003051	HYBRID PAYROLL
50003091	HYDRATIGHT OPERATIONS INC
50000108	HYOUNG JAE KIM CPA PC
50004251	HYPERSPRING, LLC
50003471	HYPRECISION USA INC
50002158	HYZER HILL KUZAK & CO PC

TPA ID	TPA Name
50000032	I B CORPORATION
50003014	I Q ACCOUNTING INC
50006217	I&I ACCOUNTANCY CORPORATION
50003140	IAC INTERACTIVE CORPORATION
50001912	IAMAW
50005167	IANNUZZI MANETTA & COMPANY PC
50002784	IBI GROUP ENGINEERING SERVICES (USA) INC.
50005351	IBM
50007814	IBTESAM S B AQUILINA CPA PC
50006733	IBUSINESSSOLUTIONS
50005198	IDEAL BUSINESS SOLUTION LLC
50007853	IDEAL PAYROLL SERVICE
50005161	IDICULLA GROUP LLC
50000321	IDILUS LLC
50003234	IDILUS LLC
50006764	IDM SOLUTIONS INC
50002891	IGNASH TWO INCORPORATED
50005330	IHLENFELD SKATRUD AND ANDERSON
50002061	IKRG CPAS AND CONSULTANTS, PC.
50005413	ILITCH HOLDINGS INC
50002176	ILMOR ENGINEERING INC
50002529	ILTIS & SONS INC
50004477	IMAD WILLIAMS CPA PC
50000607	IMAJAM, INC
50000570	IMI NORGREN LLC
50001001	IMLAY CITY CONCRETE INC
50002501	IMMUNEX RHODE ISLAND CORP
50006568	IMPACT ANALYTICAL INC
50004509	IMPERATIVE CARE INC
50004398	INCOME TAX PLACE
50004936	INCOME TAX PLACE-DEARBORN LLC
50003246	INCOME TAX TEAM, LLC
50002860	INCOME TAX WIZARD INC
50006945	INDEPENDENT ACCOUNTING SOLUTIO
50000456	INDESIGN CORP

TPA ID	TPA Name
50004554	INDIANA UNIVERSITY HEALTH INC
50000668	INDINERO INC
50002530	INDUSTRIAL EDUCATIONAL SERVICES, INC.
50005670	INDUSTRIAL FIREBRICK CORP
50002976	INDUSTRIAL LOGIC INC.
50007808	INDUSTRIAL UI SERVICES
50006116	INDY PAYROLL SERVICE
50002127	INEOS OLIGOMERS USA LLC
50006767	INETHR
50006142	INFINET PAYROLL
50001369	INFINISOURCE INC
50002560	INFINITI HR LLC
50005632	INFINITY HEALTHCARE MANAGEMENT
50001588	INFINIUM GROUP
50007007	INFLECTION HR
50007573	INFOCUS PAYROLL LLC
50007252	INFORMATION DYNAMICS DBA SINGL
50001630	INFOSYNC SERVICES
50005386	INLAND BANK & TRUST INC.
50006828	INN AT HARBOR SHORES
50007281	INNES & LOTITO P.C.
50002668	INNES AND LOTITO PC
50005690	INNOVATE ENGINEERING INC
50004562	INNOVATIVE ADVISORY SVCS LLC
50004809	INNOVATIVE BUSINESS SOLUTIONS
50004506	INNOVATIVE EMPLOYER SOLUTIONS INC
50004141	INNOVATIVE FINANCIAL INC
50000045	INNOVATIVE HUMAN RESOURCES INC
50002990	INNOVATIVE HUMAN RESOURCES INC
50004449	INNOVATIVE PAYROLL PROCESSING INC
50003982	INNOVATIVE SOFTWARE SERVICES INC
50005444	INOVA PAYROLL
50007539	INOVA PAYROLL
50000427	INPHASTOS PLANT 01, LLC
50006223	INPROCESS INC
50002823	INQUIRE PARTNERS INC.
50000336	INSIGHT CPAS & FINANCIAL LLC

TPA ID	TPA Name
50005885	INSIGHT HRM LLC
50000839	INSPERITY PAYROLL SERVICES, LLC
50000214	INSPERITY PEO SERVICES LP
50004033	INSPERITY PEO SERVICES LP
50000610	INSPIRED GROUP INC
50000343	INSPIRED SENIOR HEALTHCARE, LLC
50007459	INSTITUTE OF IMAGINATIONS, LLC
50000306	IN-SYNC SERVICES LLC
50004541	INTACT SERVICES USA LLC
50005472	INTANDEM HUMAN RESOURCES LLC
50002233	INTEC SERVICE COMPANY LLC
50003053	INTEGRAL ACCOUNTANTS & CONSULTANTS INC
50007752	INTEGRATED ACCOUNTING CONSULTA
50001637	INTEGRATED COMPENSATION SYSTEM
50005221	INTEGRATED INSIGHTS PC
50007171	INTEGRATED INTERNATIONAL PAYRO
50007060	INTEGRATED PAYROLL SERV. INC
50007551	INTEGRATED PAYROLL SERVICES
50005174	INTEGRATED PAYROLL SERVICES INC
50001528	INTEGRATED PAYROLL SYSTEMS INC
50003111	INTEGRATED POWER SERVICE
50003096	INTEGRATED RESOURCE TEAM LLC
50001945	INTEGRATED SERVICE LLC
50000651	INTEGRATED TAX SERVICES
50006554	INTEGRITY BUSINESS SERVICES OF CARLETON INC
50000283	INTEGRITY HR LLC
50007793	INTEGRITY OUTSOURCE USA, INC
50006811	INTEGRITY PAYROLL
50007245	INTEGRITY PAYROLL
50004624	INTEGRITY PAYROLL LLC
50007525	INTEGRITY PAYROLL, LLC
50007711	INTEGRITY PAYROLL, LLC
50002490	INTEGRITY STAFFING GROUP INC
50001158	INTEGRITY TAX & FINANCIAL LLC
50004919	INTEGRITY TAX & WEALTH MANAGEMENT LLC
50004127	INTEGRITY TAX & WEALTH SERVICES LLC
50001510	INTEGRITY TAXES & ACCOUNTING

TPA ID	TPA Name
50002915	INTELISYS, INC.
50001013	INTELLIGENT EMPLOYEE SOLUTIONS, INC.
50003328	INTELLIGENT EMPLOYEE SOLUTIONS, INC.
50005886	INTERLAKE LOGISTICS SOLUTIONS
50005000	INTERLAKES ACCOUNTING INC
50004051	INTERLOCHEN CENTER FOR ARTS
50001728	INTERLOGIC OUTSOURCING INC
50006906	INTERMED, LLC
50006526	INTERNATIONAL FINANCE
50000836	INTERNATIONAL MOTOR SPORTS ASSOCIATION LLC
50000831	INTERNATIONAL SMART TAN NETWORK INC
50005178	INTERTAPE POLYMER CORP
50005529	INTERTWINE ACCOUNTING & TAX LL
50000397	INTRUST,PC
50004424	INTUITIVE SURGICAL, INC.
50000993	INVO PEO INC., III
50005807	IONIS PHARMACEUTICALS, INC
50000130	IORIO GELATO HORROCKS LLC
50006075	IQVIA INC
50002682	IRON MOUNTAIN SCHOOLS
50003710	IRONROAD, INC.
50007796	IRS HELP INC
50001563	ISA'S BOOKKEEPING INC
50000975	ISENHOFF & COMPANY CPAS
50006792	ISI HR, INC.
50007662	ISIDORA DUKA
50002752	ISLAND TAX ADVISORY GROUP LLC
50001353	ISOLVED HCM MIDWEST LLC
50000280	ITAX INC
50007531	IVAN MELVIN
50002818	IVERS AND RICKELMANN CPAS PLLC
50006302	IVY RIDGE ACCTG
50003810	IYER ASSOCIATES

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TPA ID	TPA Name
50000778	J & J CPA & BUSINESS CONSULTANTS PC
50001239	J & J RESTAURANT COMPANY INC
50005200	J & J TAXES AND MORE INC
50005021	J & M CONSTRUCTION SERVICES LLC
50004165	J & R FULLER LONE STAR, LP
50002654	J & S BOOK KEEPING SVC
50005092	J A BOWES CPA PC
50006819	J AND C TAX SERVICE INC
50002451	J AND K ENTERPRISES ACCOUNTING SERVICES LLC
50003660	J ANTAL TAX SERVICES LLC
50000809	J B POINDEXTER & CO INC
50005774	J C COX INC
50004343	J C RAYMOND ACCT & TAX SVC
50006538	J COURVILLE INC BUSINESS MANAGEMENT SVCS
50007449	J D K LIMITED
50000151	J DULZO TAX & ACCOUNTING SERVICES INC
50005176	J ELIAS MANAGEMENT INC
50002209	J GARZA CPA PLLC
50005849	J K FINANCIAL SERVICES INC
50007180	J M ACCOUNTING & TAX SERVICES
50003886	J MORSMAN & ASSOICATES
50005175	J OLSON & ASSOCIATES ACCOUNTANTS INC
50002575	J R SCHULTZ AGENCY LLC
50001994	J ROGGOW ACCOUNTING & CONSULTI
50002851	J W ROHRER CPA PC
50000062	J&A TAX SERVICES
50003058	J&A TAX SERVICES 2
50006076	J&D PROPERTIES OF MICHIGAN LLC
50002150	J&F ADVISORS, PLLC
50004276	J&J BUSINESS SERVICES LLC
50006825	J&S MOORE FINANCIAL GROUP
50001922	J. DUPEE CPA LLC
50007168	J. H. SWAFFIELD, EA
50003648	J. LOVING & COMPANY
50002283	J. W. KIELISZEWSKI CPA, PC

TPA ID	TPA Name
50004635	J. WOJCIK & ASSOCIATES, LLC
50003726	J.D.ALLMAN, INC DBA OMEGACOMP HR
50005284	J.E. CARGILL COMPANY
50004114	J.L. RANSFORD, CPA, PC
50000254	J/J BUSINESS SERVS OF MICH INC
50007378	JA BILLS LLC
50001663	JA MOORE ASSOCIATES LLC
50000637	JACELYN PROVOST
50005382	JACK CARSO
50000474	JACK COOPER INVESTMENTS, INC
50000554	JACK E VOSS CPA PC
50002842	JACK KAUFMAN CPA PC
50007491	JACK WH TAM ACCOUNTANCY CORP
50006107	JACKIE KETOLA
50003577	JACKQUELIN PIPER
50002749	JACKSON & ASSOCIATES INCOME TAX & ACCOUNTING INC
50000960	JACKSON & JACKSON LLC
50000505	JACKSON COMPUTER SERVICES INC.
50005791	JACKSON COUNTY CIVIL PROCESS LLC
50001420	JACKSON INTERMEDIATE SCHOOLS
50003141	JACKSON OPCO LLC
50001316	JACKSON SMALL BUSINESS SERVICE INC
50005241	JACOB KARDEGAR
50002479	JACOB L SCHULTZ, EA
50005140	JACOBS ACCOUNTING AND TAX SERVICE LLC
50000791	JACOBS ENGINEERING GROUP INC
50004955	JACOBS TECHNOLOGY INC
50004580	JACOBSENS FLORAL AND GREENHOUSE
50004273	JACOBSON
50004947	JACOBSON BELAND, PLLC
50004586	JACOBSON WAREHOUSE COMPANY INC
50001740	JACQUE WALLACE CPA PC
50006773	JACQUELINE
50003189	JACQUELINE BAKER
50003376	JACQUELINE BOURASSA INC
50004715	JADE NAE LLC DBA TAXMOM
50007861	JAI ASSOCIATES

TPA ID	TPA Name
50006124	JAMAL AHMED
50007597	JAMES & SPRINGGATE PLC
50007224	JAMES & SPRINGGATE, PLC
50007872	JAMES & SPRINGGATE, PLC
50007859	JAMES ACCOUNTING & TAX
50001617	JAMES BIANCO
50000189	JAMES C COBB JR PC
50005419	JAMES CAMILLER CPA LLC
50002967	JAMES CAMPBELL LLC
50002992	JAMES COURT CPA PC
50000934	JAMES D OLIVER CPA
50007436	JAMES D. MCLEOD
50000330	JAMES E STEIN CPA
50007362	JAMES E WILSON CPA LLC
50006525	JAMES GEOGHEGAN
50002756	JAMES H BENNETT CPA PLLC
50002570	JAMES H DAMMANN CPA
50005277	JAMES H. HALL CPA
50004419	JAMES HUMENIK JR
50004151	JAMES M IRELAND PC
50006037	JAMES MCENERNEY
50000190	JAMES P MILLER INC
50004066	JAMES PARISHO W PARISHO
50004023	JAMES PROULX
50003241	JAMES R STUCHELL & CO PLLC
50006795	JAMES R. WALLACE CPA
50002951	JAMES V HARTWELL CPA CFP PC
50002788	JAMES W GORDON CPA PC
50007657	JAMIE WRIGHT
50001655	JAN MCDONOUGH
50004621	JANA M PLAISIER
50005872	JANE I DENISE
50001926	JANE SUNTER
50002200	JANES GROUP US LLC
50000979	JANET K BRUSICH CPA PC
50001900	JANICE C HELLER, EA
50007647	JANICE HERMANN TAX & ACCT. SER

TPA ID	TPA Name
50003967	JANICE M VAN EFFEN CPA PC
50004112	JANINE A THEISEN CPA PC
50005134	JANSEN VALK THOMPSON & REAHM PC
50000674	JARED MILLER
50003308	JARED R PRUST
50003137	JAS & ASSOCIATES INC
50005216	JAS001 LLC
50007025	JASBIR K AULAKH
50007586	JASON GRUBBS
50004312	JASON PALMER
50000412	JAVON AYAR CPA PLLC
50006160	JAX TAX CO
50004757	JAX TAX CORP ACCOUNTING
50001865	JAY JOLLAY
50003107	JAY THIEBAUT PC
50007412	JAYA A. NAIKEN CPA, LLC
50003287	JAYAKAR GS MD PC
50007860	JAYCAD ACCOUNTING
50001884	JBA BOOKKEEPING SERVICES LLC
50001371	JBD COMPANY INC
50007574	JBD TRUCKING LLC
50005276	JC CONCRETE INC
50005383	JC SUBS INC
50004329	JC&COMPANY PC
50002148	JCALDWELL CONSULTING PLLC
50001335	JCD 271 LLC
50003792	JCMP & ASSOCIATES P.C.
50003428	JD GROUP ACC INC
50000785	JD MCCLURE & COMPANY INC
50001789	JDJ HOSPITALITY LLC
50007663	JE STRAUSS CONSULTING/CPA, LLC
50008007	JEAN & CO CPAS
50004413	JEAN GRABOWSKI
50004627	JEANNETTE E RITTGERS, CPA
50003121	JEANNINE A DOAN
50000684	JEANNNETTE E LEVENE LLC
50004268	JEFF STUMPF ENTERPRISES

TPA ID	TPA Name
50005750	JEFFERSON CHEVROLET COMPANY
50004149	JEFFERY COMPANY
50000167	JEFFINER 2 LLC
50000909	JEFFREY A PETERSEN CPA PC
50007194	JEFFREY D SHAPIRO CPA
50003966	JEFFREY E REILLY CPA PC
50005215	JEFFREY J WEISS CPA PLC
50001021	JEFFREY S FREEMAN PLLC
50001533	JEFFREY S MARTIN CPA
50005337	JEFFREY VEDUA
50005922	JEFFREY VEDUA CPA
50007177	JEFFREYP. OGG, CPA LTD
50001196	JEILMI USA, INC.
50005776	JELLISON CPA CO.
50004646	JEN CICHOWSKI
50004142	JENKINS & COMPANY PC
50003072	JENKINS MAGNUS VOLK CARROLL PC
50004215	JENNIFER C MULLER ACCOUNTING & TAX PRACTICE INC
50006131	JENNIFER GREEN
50004103	JENNIFER L DOUGLAS
50006984	JENNIFER R HALL CPA LLC
50006234	JENNIFER T CLARK, CPA
50004367	JENNIFER THIELEN
50005368	JENNINGS ACCOUNTING SOLUTIONS LLC
50001671	JENNY CHAPLA
50006994	JENNY J ROSSI CPA
50005362	JEREMY BONDY
50001941	JEROME P EILERS, CPA
50001061	JERRY J FLYNN CPA PLLC
50003778	JERRY L BROEKHUIS CPA, LLC
50000848	JERRY LEROY AIKEN JR
50003329	JERRY TREPPA & ASSOCIATES INC
50005403	JES PROFESSIONAL SERVICES LLC
50001878	JESS MORTON
50004793	JESSE TAX SERVICE INC
50007121	JESSICA SCHREINER
50001443	JESSUP GROUP PC

TPA ID	TPA Name
50004281	JET CONSULTING SERVICES, INC
50002400	JETS AMERICA INC
50004043	JETTS PIZZA
50000569	JH BDT, INC.
50004455	JHG HOLDINGS LLC
50000037	JILL L SHELBY CPA PC
50005505	JIM BERDAN
50002856	JIM NOEL LLC DBA: TOP SHELF PIZZA
50004968	JIM RAY CPA PC
50005924	JIM ZVONECEK
50006855	JIMENEZ ACCOUNTING LLC
50005921	JINA ACCOUNTING SERVICES INC
50007805	JINHUN
50003945	JIPPING FARMS LLC
50006251	JITENDRA R SHAH, CPA
50000171	JK & T WINGS INC
50002482	JKL MINI MARKET FOOD INC
50002931	JKM TOOLS LLC
50000628	JKSQ
50001691	JL STEPHAN CO PC
50001981	JLP CPAS
50007534	JLR FINANCES
50006559	JMAX LLC
50005495	JMK107, LLC.
50005568	JND ESOLUTIONS LLC
50005481	JOAN INC
50005976	JOAN LAARMAN BOOKKEEPING
50004255	JOAN M GREEN
50000899	JOB1AMERICA INC
50005612	JOCKS AND ASSOCIATES PC
50003724	JODIE MOORE
50007354	JODY BIJARRO SPRITE
50004284	JOE KLOOSTER
50001614	JOE PETRIK
50005918	JOE ROSARIO
50007733	JOEL FRIEND & ASSOCIATES, INC.
50007538	JOGINDER SINGH

TPA ID	TPA Name
50003184	JOHN A BIEWER CO INC
50002577	JOHN A SANCHEZ CPA PLLC
50005556	JOHN A. VAN DEN BOSCH FREIGHT, LLC
50003041	JOHN BRENNAN RYAN
50003988	JOHN C. MOREY
50000354	JOHN D MCGOWAN PC
50000473	JOHN D VANATOR CPA PC
50002543	JOHN F BISSONNETTE CPA PC
50006721	JOHN F ANDERSON CPA
50001870	JOHN F DONALDSON ASSOCIATES
50001146	JOHN F O'MARA CPA PC
50001041	JOHN F UZNIS BUILDERS INC
50007201	JOHN F WEITZ CPA INC
50005033	JOHN F. NYQUIST, CPA, PC
50007087	JOHN FORAN
50004795	JOHN G. STALENSKI
50003876	JOHN H POTRZUSKI
50001695	JOHN J BAUMAN CPA
50001580	JOHN M SALISBURY
50004375	JOHN M. RYAL C.P.A
50000733	JOHN MACDONALD, CPA, PLLC
50005336	JOHN MARK KING CPA PA
50003689	JOHN MAZUR
50005995	JOHN MICHAEL MILLER CPA INC
50000832	JOHN OBERLIN TAX SERVICE INC
50006537	JOHN R RUPPEL
50000357	JOHN R ZAKERSKI CPA PC
50007484	JOHN R. STEELE
50003085	JOHN ROFEL AND COMPANY PC
50005691	JOHN ROGERS BRYANT BRADDOCK
50005083	JOHN S HUIZINGA CPA PC
50001084	JOHN S WORTHY INC
50001462	JOHN T. BALDWIN ASSOCIATES
50002944	JOHN W CONNELL & ASSOCIATES
50006248	JOHN W. LAUGHLIN, CPA
50006411	JOHN ZHENG & ASSOCIATES
50006498	JOHNATHON HEADINGS

TPA ID	TPA Name
50005687	JOHNSON & COMPANY PC
50001764	JOHNSON & JOHNSON SERVICES INC
50005558	JOHNSON & RENNIE LLC
50004768	JOHNSON & SCHULZE PC
50005860	JOHNSON & SCHULZE PC
50005424	JOHNSON CONTROLS FIRE PROTECTION, LP
50004877	JOHNSON CPA & COMPANY PC
50000814	JOHNSON KULA & COMPANY PC
50002664	JOHNSON OUTDOORS MARINE ELECTRONICS INC
50000028	JOHNSONS DISTRIBUTION LLC
50004279	JOHNSTON & COMPANY PC
50004418	JON DAMHOF CPA LLC
50001460	JON VILLASURDA
50005018	JONATHAN BAILEY CPA INC
50006386	JONATHAN F.. KENT
50001525	JONATHAN JOHNSON
50005549	JONATHAN S BERNS
50003618	JONES & ROTH, PC
50007625	JORDAN & ASSOCIATES, INC
50007535	JOSEPH ANGELLI CPA PC
50005829	JOSEPH C BATTAGLIA & ASSOCIATES PLLC
50005381	JOSEPH E STIEBER
50004068	JOSEPH EHRlich, P.C.
50003314	JOSEPH L MANIACI PC
50001049	JOSEPH L SIMASKO
50001398	JOSEPH M DAAVETILA PC
50001722	JOSEPH M DAAVETILA, CPA, PLC
50001816	JOSEPH THOMPSON CPA
50005274	JOSH HUGHES CONSULTING
50008012	JOSH HUGHES CONSULTING
50002719	JOSH LAWN AND LANDSCAPE LLC
50006437	JOSHUA A. MCCARLEY CPA
50002508	JOSHUA BLONDE
50003708	JOSHUA BLUM
50006750	JOSHUA R SANDBERG, CPA
50003427	JOUDATT ENTERPRISES LLC
50007582	JOY HARMON ACCOUNTING

TPA ID	TPA Name
50007554	JOYCE L BOHNE
50005177	JOYCE M KING PC CPA
50005997	JOYCES TAX SERVICE
50002130	JOYSON SAFETY SYTEMS ACQUISITION LLC
50004697	JP KARAS ACCOUNTING & TAX
50006746	JP MYERS & ASSOCIATES LLC
50001709	JPK ACCOUNTING CO
50004845	JRK CONSULT, LLC
50006072	JR'S HOMETOWN GRILL LLC
50000547	JS CAPITOL LEASING INC
50007411	JSAGER DBA H&R BLOCK
50002077	JSH CPA PLC
50003024	JSWANSON LLC
50007360	JT ENTERPRISES
50005469	JT TAX AND ADVISORY SERVICES L
50006929	JTP CPA PLC
50002561	JTS FINANCIAL SERVICE INC
50005968	JTS FINANCIAL SERVICE, INC.
50006791	JUBRAN,SHORR & COMPANY
50001620	JUDITH ANN MAKI
50000896	JUDITH M DECKER
50003077	JUDY L GRATSCH
50001665	JUDY STEVENSON
50001550	JULIA LAMSON
50007424	JULIAN ROTRAMEL, CPA
50003603	JULIE BAUMAN CPA, P.C.
50007078	JULIE DRIER CPA
50006836	JULIE DRIER, CPA
50000716	JULIE FRANKLIN
50006776	JULIE HEBB
50005476	JULIE RAE MURRAY, EA
50000731	JULIE WALKER CAMERON CPA
50003580	JULIET LAZAR
50006472	JULIUS PORTER
50006458	JUNE GRAY
50005069	JUNIOR MILLS CORP
50004209	JUNIPER NETWORKS US INC

TPA ID	TPA Name
50003402	JUSTWORKS EMPLOYMENT GROUP II
50001133	JUSTWORKS EMPLOYMENT GROUP III LLC
50003392	JUSTWORKS EMPLOYMENT GROUP LLC
50006689	JUSTWORKS EMPLOYMENT GROUP LLC
50001913	JUSTWORKS PAYROLL
50004720	JV TAX & ACCOUNTING SERVICES
50006584	JW ACCOUNTING, LLC
50006394	JW BOOKKEEPING SERVICES
50004691	JWELLSCFO LLC
50005815	JX LEASING, INC.

## K

TPA ID	TPA Name
50003393	K & C TRANSPORT LLC
50002620	K C LOGISTICS INC
50001802	K C WELDING SUPPLY INC
50003985	K GALLOWAY & CO. CPA P.C.
50002898	K JOY CPA, PLLC
50002296	K LIN ENTERPRISES LLC
50005430	K. A. MUELLER ACCOUNTING INC
50007691	K.FALLAH & CO. PC
50001155	K.I.D & COMPANY LLC
50003919	K2 MICHIGAN ORTHODONTICS
50000949	KA ACCOUNTING SERVICE PC
50007532	KA TAX AND CONSULTING
50003781	KADOURA & CO., LLC
50000089	KAHN AND MULROY PC
50002197	KAHN N S PC
50001415	KAKARIS FAMILY DENTISTRY PC
50005448	KAL CONSULTING ASS. LTD
50002416	KALABAT ENGINEERING PC
50002134	KALAMAZOO LANDSCAPE SUPPLIES INC
50001683	KALAMAZOO LONG TERM CARE LLC
50000840	KALAMAZOO MARKET INC
50001259	KALEO DEVELOPMENT LLC
50007885	KALLAPURE & ASSOCIATES, LLC
50000269	KALLAS CORPORATION
50003056	KALMAR SOLUTIONS LLC
50004904	KALWAS AND ASSOCIATES PC
50002235	KAMAL HADDAD
50000519	KAMAX LP
50004786	KAMI L MOLIN CPA INC
50006371	KAMRAN TAX & FINANCIAL SERVICE
50007083	KAO INC
50007604	KAPLAN MERZLAK PC
50000388	KAPTEIN DYKSTRA & CO PC
50000578	KAR NUT PRODUCTS COMPANY LLC
50001157	KAREN BROWN CPA PLC

TPA ID	TPA Name
50001823	KAREN D HUMPHREY CPA PC
50000640	KAREN KING
50006648	KAREN L GERSPACH
50006091	KAREN'S ACCOUNTING SERVICE LLC
50007359	KARI THAMES
50008013	KARI THAMES
50004559	KARL L DRAKE PC
50001034	KARLA ATCHOO & ASSOCIATES INC
50007576	KARLA LEGASPY
50008014	KARLA LEGASPY
50005940	KARLINA & COMPANY LLC
50003430	KART PARTS DISTRIBUTORS INC
50000794	KARUNA HAIR, LLC
50001540	KASER BUSINESS SOLUTIONS, LLC
50003861	KATHERINE JENKINS, CPA PC
50005593	KATHERINE L BANKSON
50007185	KATHLEEN A. BORDEN, CPA
50002346	KATHLEEN BOZMAN
50001694	KATHLEEN J PAULSON CPA PC
50007798	KATHLEEN L OSBURN
50000257	KATHLEEN L ROUSH
50001853	KATHLEEN M BOYLAN
50001241	KATHLEEN M ENGLE
50005295	KATHLEEN MCGEE E.A.
50005972	KATHLEEN ROBERTS CPA
50006308	KATHLEEN SHORT CPA
50007869	KATHLEEN WEBB
50001916	KATHRYN A STIPE-ACCOUNTANT
50002893	KATHRYN LENTER
50004478	KATHY BOLLONE
50007782	KATHY KELLY BOOKKEEPING
50004323	KATHY KRISTY
50001288	KATHY LORD
50006454	KATHY OPATIK
50006315	KATHY THEBO
50007774	KATIE HODGKINS
50004482	KATIE'S TAX & ACCOUNTING SERVICES INC.

TPA ID	TPA Name
50007141	KATIE'S TAX SERVICE
50005927	KATYDID ACCOUNTING SOLUTIONS L
50002088	KATZ & ASSOCIATES, CPA PC
50006019	KAYS BOOKEEPING SERVICE
50007342	KAZDON INC
50006960	KB PRO SOLUTIONS LLC
50004588	KBI FARMS INC
50006339	KBK ACCOUNTING SOLUTIONS
50005680	KCC, LLC
50006007	KCM ACCOUNTING INC
50007747	KC'S BOOKKEEPING & TAX SERVICE
50002404	KDS ACCOUNTING & TAX SERVICES LLC
50000511	KEARNS INS AGENCY INC
50001052	KEBLER & COMPANY CPA PC
50001088	KEEKAL INC
50004310	KEELY HEROD, CPA
50004492	KEENOY TAX & ACCOUNTING SERVICE LLC
50006682	KEENOY TAX ACCOUNTING SERV INC
50001530	KEEP YOUR BLESSINGS TAX SOLUTION LLC
50007343	KEEPER OF BOOKS
50005577	KEITH D THOMAS
50005311	KEITH DEWALT
50000540	KEITH E ALVERSON CPA
50007159	KEITH HANNEN
50003307	KEITH RYAN BROTHERTON
50000423	KEL CAFE LLC
50004285	KELLEY GENTRY/HILL & DAVIS, CPA, PC
50001193	KELLOGG NORTH AMERICA COMPANY
50003468	KELLOGGS BRIDGE GROCERY, INC
50007549	KELLY BOEKEMA
50003644	KELLY DIAS ACCOUNTANCY, PLLC
50004172	KELLY, WHIPPIE, ZICK & KEYES
50004452	KEM INVESTMENTS LLC
50006150	KEMPER 1ST CHOICE PAYROLL, LLC
50007115	KEMPER CPA GROUP
50005673	KEMPERSPORTS MANAGEMENT, INC.
50004469	KEN BRATNEY COMPANY INC

TPA ID	TPA Name
50006949	KEN VALENTE, C.P.A.
50005523	KENDRA IT
50005736	KENNA KACHEL CPA
50005057	KENNEDY CARE ANN ARBOR LLC
50001557	KENNETH A. D'ARGIS, CPA
50004485	KENNETH J GRZEGORCZYK
50002808	KENNETH M THELEN CPA PC
50005262	KENNETH MAY, CPA
50007692	KENNETH W. ROWE
50003054	KENNEY PROS, LLC
50005064	KENZAN MEDIA LLC
50004614	KEREZMAN CPA & COMPANY PC
50000030	KERN DEWENTER VIERE
50003548	KERRY LEWIS
50007725	KETEL THORSTENSON, LLP
50003143	KEVIN BEEBE, CPA, PLLC
50006032	KEVIN J NICHOLS CPA PLLC
50001749	KEVIN LEFFLER CPA PLLC
50003033	KEVIN M JAJO CPA MST PC
50004905	KEVIN M MCCARTHY CPA PC
50005718	KEVIN M WHITLOCK CPA PC
50002839	KEVIN R CRAFT CPA
50003702	KEVIN REID
50002535	KEVIN WEINGARDEN CPA LLC
50001944	KEVIN WHITEFORD
50006542	KEWEENAW ACCOUNTING & TAX SERVICE INC
50002757	KEY HR LLC
50005844	KEY HR LLC
50000212	KEYBANK NATIONAL ASSOCIATION
50001115	KEYSTONE HR LLC
50001299	KEYSTONE HR LLC
50000992	KEYSTONE NC LLC
50003400	KEYSTONE NC LLC
50003666	KEYSTONE PAYROLL
50007779	KEZOS & DUNLAVY LLC
50001868	KFC CORPORATION
50007563	KHALIL COMPANY

TPA ID	TPA Name
50002295	KHIRFAN FINANCIAL COMPANY INC
50004853	KHURRAM ZAKIR
50000295	KICKSTAND CONSULTING CO
50006877	KIDD & KIDD, P.C.
50000272	KIDD ADVISORS, LLC
50006668	KIDS EMPIRE AUBURN HILLS GREAT LAKES CROSSING MI LLC
50005900	KIEKOVER SCHOLMA AND SHUMAKER PC
50006319	KIENITZ ENTERPRISES
50007448	KIG FINANCIAL & TAX SERVICE CO
50007399	KIG FINANCIAL AND TAX SERVICE
50003815	KIM & CHOI P.C.
50007398	KIM & CO CPA
50005890	KIM HALL & ASSOCIATES INC
50005982	KIM MILAM FINANCIAL
50006292	KIM SEIBOLD
50004689	KIM THORESEN
50001110	KIMBERLY A LINDAUER
50000119	KIMBERLY A TAYLOR
50000428	KIMBERLY J HAINES LLC
50001584	KIM'S ACCOUNTING & TAX SERVICE
50003957	KIMSTAFF HR INC
50005831	KINDLINGER & COMPANY, PC
50000503	KINDRED REHAB SERVICES LLC
50001405	KING & KING CPAS PLLC
50004383	KING AND MCCLEARY PAYROLL SERV
50003289	KING OF COOLIDGE INC
50001809	KINGSLEY MANAGEMENT CORPORATION
50003477	KIP AMERICA INC
50005437	KIPNIS ROSEN & BLOOM LTD
50001459	KIPP INC.
50006737	KIRIT VYAS ACCOUNTING
50001093	KIRK M CARLSON, CPA, PC
50006927	KIRKEY AND CO INC CPA
50000710	KIRKPATRICK ENTERPRISES LLC
50002524	KIRKSEY REAL ESTATE SERVICES INC
50006159	KIRSHENBAUM & URBAN LLP
50003059	KISHIDA & ASSOCIATES PLLC

TPA ID	TPA Name
50007182	KISSNER USA HOLDINGS INC
50004991	KJK REAL ESTATE MANAGEMENT INC
50002116	KJKA INC
50006298	KLEIN ACCOUNTING INC
50005359	KLEIN AND ASSOCIATES CPAS PLLC
50007632	KLEMME & CO., P.C.
50003651	KLETKE CONSULTING
50003746	KLICHS LLP
50006189	KLINES ACCOUNTIG
50004665	KLINES ACCOUNTING
50005458	KLINES ACCOUNTING
50001498	KLINE'S ACCOUNTING
50002525	KLOBUCAR REED MANDRYK CPA PC
50006891	KLOMARK ACCOUNTING SERVICES, LLC
50007450	KLW ACCOUNTING & TAX LTD
50005606	KMG FINANCIAL SERVICES
50004946	KMH ACCOUNTING INC
50005302	KMW BOOKKEEPING SERVICES
50006053	KNIBBLE & BYTES INC
50003035	NOBLOCK AND BADIA CPAS PC
50006050	KNOLLENBERG HOSPITALITY LLC
50000921	KNOPER MULDER FITCH LLC
50004630	KNOW MORE TAXES
50001606	KNOWLING & COMPANY PC
50006630	KNOX ACCOUNTING AND TAX SERVICE INC
50001650	KNUFF & KUNDE CPA'S
50005353	KOHEN-KADOSH CPA SERVICES PLLC
50004816	KOHLER AND FRANKLIN, LLC
50007117	KOHLMAN, BIRSCHBACH & ANDERSON
50002031	KOHNTAXES
50001214	KOLINSKI AND ASSOCIATES, PC
50002821	KOLLATH & ASSOCIATES CPA LLC
50000708	KOLPS TAX AND ACCOUNTING SERVI
50003300	KONGSBERG AUTOMOTIVE INC
50000722	KOONS ACCOUNTING & INCOME TAX
50006421	KOONS AND KOONS CPA
50005247	KOONS CASHFLOW LLC

TPA ID	TPA Name
50004888	KOOPMANS ACCOUNTING
50004340	KOPAS CONSTRUCTION LLC
50002470	KOPCHICK & COMPANY PC
50000618	KOPMEYER & TALTY, PC
50005183	KOPMEYER / TALTY PC
50006635	KORB & ASSOCIATES CPA'S
50003288	KORHORN FINANCIAL GROUP INC
50000211	KORSON FINANACIAL SERVICES
50007596	KORTE & KOWATCH
50001355	KOSCH MANAGEMENT INC
50002742	KOSI LC
50002086	KOSMATKA DONNELLY & CO LLP
50001343	KOSS FINANCIAL SERVICE CO
50005971	KOSTA KRAJCEV
50003442	KOSTAL OF AMERICA INC
50004927	KOTOWSKI & YAX P.C
50005090	KP RESTAURANT MANAGEMENT 1, INC
50007439	KRAFT, MILES & TATUM LLC
50001535	KRAFTCPAS
50000146	KRAMARZ ACCOUNTING & TAXES LLC
50003333	KRAMER INDUSTRIAL TOOL LLC
50005065	KRAUSE CERTIFIED ACCOUNTING & TAX PLLC
50001502	KREY CPA PLLC
50003456	KRICK D
50007447	KRIS BELCHER
50002497	KRISHNA 108 INC
50007806	KRISHNAN COMPANY
50003652	KRISTEN MCINERNEY
50002124	KRISTIE L KOSTER CPA LLC
50005981	KRISTIE L LAMB EA
50001991	KRISTIN K HEALEY ACCOUTANT LLC
50006871	KRISTY M FRALICK
50006883	KRM FINANCIAL SERVICES LTD
50002288	KRONCICH AND ASSOCIATES PC
50003337	KROON & MITCHELL CPA'S LLC
50001340	KRUSE PEO INC
50005703	KRUSE PEO INC

TPA ID	TPA Name
50007288	KRUSE, DICUS & ASSOCIATES, LLP
50003520	KS TAX & ACCOUNTING, PLLC
50007388	KSK ACCOUNTING SERVICES LLC
50007583	KTBSPAYROLL
50007204	KTIMEHR
50003176	KUDERIK & ASSOCIATES PLLC
50007112	KUDERIK & ASSOCIATES, PLLC
50005728	KUHL R W CPA PC
50000696	KUHN DILLON UMBAUGH LLC
50002870	KUHN INC
50003448	KULA COMPANY LLC
50007279	KULHANEK ACCOUNTING & TAX SVC
50001661	KUMMET LARSON BLUTH & CO, PA
50007666	KUSHNER, KIPPELMAN & TAUB, PLL
50006094	KUSTRA & COMPANY PC
50004994	KUTCHEY RONALD JAMES
50003563	KWP CPA LLC
50007428	KYMBERLY GROUP PAYROLL SOLUTIO

L

TPA ID	TPA Name
50002483	L & D RESTAURANT LLC
50001266	L & G DEVELOPMENT
50004969	L & K ACCOUNTING P.C.
50001726	L E WILLIAMS & COMPANY PC
50001552	L H FINANCIAL SERVICES INC
50002759	L L BORCHENKO CPA PC
50001367	L M P ACCOUNTING SERVICES, INC.
50004765	L SLEETER BOOKKEEPING
50004963	L&L BOOKKEEPING
50001685	L.V. MANAGEMENT, INC.
50001156	LA TAPATIA LLC
50007801	LAB ACCOUNTING SERVICES LLC
50002953	LABCORP EMPLOYER SERVICES INC
50002012	LABOR MANAGEMENT EDUCATION COM
50001072	LAC VIEUX DESERT BAND OF LAKE SUPERIOR CHIPPEWA INDIANS
50005631	LACOSSE & ASSOCIATES CPAS, P.C.
50002623	LAEDER & ASSOCIATES, LLC
50005447	LAFAYETTE MELSSEN & PLATH LTD
50001851	LAIR & CO PC
50002352	LAJOY FI, LLC
50006599	LAKE ACCOUNTING, INC.
50001549	LAKE CITY AREA SCHOOLS
50003556	LAKE COUNTRY CORP LEXINGTON LA
50001760	LAKE COUNTY CARE CENTER, INC.
50002218	LAKE MICHIGAN ACCOUNTING SERVICES LLC
50005059	LAKE MICHIGAN ACCOUNTING, LLC
50001734	LAKE MICHIGAN CPA SERVICES PLC
50003055	LAKE SHORE ACCOUNTING INC
50000455	LAKESHORE FASTENER GROUP
50005236	LAKESIDE ACCOUNTING
50002809	LAKESIDE INN LLC
50001844	LAKETON AVENUE QUICK INC
50004771	LAKEVIEW ACCOUNTING
50006188	LAKEVIEW ACCOUNTING SERVICES
50001274	LALLY GROUP, P.C.

TPA ID	TPA Name
50002139	LAMBRECHT ASSOCIATES INC
50003602	LAMPLIGHT BUSINESS SOLUTIONS
50002329	LANDINI REED DAWSON PC
50007834	LANDMARK PAYROLL INC
50003390	LANDRUM PROFESSIONAL EMPLOYER SERVICES INC 1
50004570	LANDRUM PROFESSIONAL EMPLOYER SERVICES INC 1
50002791	LANDRYS PAYROLL, INC.
50003534	LANETTES
50000871	LANGENDORF & ASSOCIATES PC CPA
50002257	LANNY JACOBS PC
50004164	LANSAT CPA GROUP PC
50002854	LANSING HOSPITALITY GROUP LLC
50006456	LARKEN LTD
50000759	LARRY ROGER NELSON & NICKOLA WOLF NELSON
50003751	LARRY W. MILLER
50004870	LARSON & SON ACE HARDWARE, INC.
50007163	LARSON FINANCIAL
50002817	LARSON MOVING & STORAGE INC
50002264	LASCO FORD INC
50000219	LASHBROOK & SMALLDON PC
50002696	LASKO ACCOUNTING AND TAX SERVICES, PLLC
50001253	LATCHAW & CO CPA PC
50003170	LATTER AND ASSOCIATES INC
50003547	LAUNCH PAYROLL
50006905	LAURA ALLISON
50003221	LAURA HAVENS
50001453	LAURA K ALLICK,CPA
50006677	LAUREL HEALTH CARE CO OF PERRINTON
50007366	LAUREN TARBUK
50007199	LAURETH ENTERPRISES INC
50002723	LAURIA ACCOUNTING & TAX LLC
50003983	LAURICH DENTISTRY PLLC
50001757	LAURIE A FULKERSON CPA
50001102	LAURIE A RUSSELL CPA
50004048	LAURIE CHARTRAND
50001930	LAURIE LAPHAM ACCOUNTING
50002033	LAURIE MESSING CPA PLLC

TPA ID	TPA Name
50001144	LAURIE TAMEZ CPA PLC
50007372	LAUZEN ACCOUNTING
50003309	LAVIN CONSULTING, LLC
50003832	LAW OFFICE OF BRIAN M HOLT
50001154	LAW OFFICE OF DEAN T YEOTIS PC
50006121	LAW OFFICE OF TIMOTHY A. DUFFY
50007611	LAW OFFICES OF RANDY J KOLAR
50004100	LAW OFFICES OF STEVEN E SMITH
50007300	LAW OFFICES OF VALERIE VARNEY
50006242	LAW OFFICES STANLEY D SCHWARTZ
50006134	LAWRENCE H SHANKER
50003525	LAWRENCE S RUSSMAN CPA
50004514	LAWRENCE TIEJEMA, PC
50002579	LAY COMMERCIAL VENTURE INC
50002510	LAYTON RICHARDSON PC
50006625	LAZZARA & COMPANY PC
50000929	LBF GROUP
50000206	LBMC EMPLOYMENT PARTNERS LLC
50006247	LCD FINANCIAL SERVICE, LLC
50000390	LCN BOOKKEEPING INC
50006912	LCPA GROUP LTD
50006088	LE MYERS COMPANY
50005710	LE VANNES INC
50002204	LEADERSHIP CONSULTANTS INC
50006453	LEAF DAHL AND COMPANY
50003698	LEANNE SENOPOLE
50000955	LEDFORD TAX & FINANCIAL SERVICES
50001635	LEDGER CHECKER LLC
50004638	LEDGER CHECKER LLC
50003506	LEDGER PLUS
50003093	LEDGER PROS LLC
50000803	LEDGER RITE
50000232	LEE AND ASSOCIATES CPA PC
50000409	LEE AND COMPANY PC
50000541	LEE AND KIM TAX SERVICES INC
50000601	LEE REIMANN & ASSOCIATES PLC
50003250	LEE W TORREY CPA PLLC

TPA ID	TPA Name
50000137	LEEBOVE B CPA PC
50004895	LEECHER INVESTMENTS LLC
50003976	LEELANAU HORSE LOGGING LLC
50007575	LEE'S ACCOUNTING SERVICE
50002758	LEFTON METAL ENTERPRISES CORPORATION
50006492	LEGACY CONSULTING GROUP, LLC
50003535	LEGACY HUMAN RESOURCES INC
50004120	LEGACY TRUST
50004180	LEGENDS GRATIOT LLC
50000049	LEGGETT AND PLATT INC
50005085	LEGOLAND DISCOVERY CENTER MICHIGAN LLC
50002118	LEHN L KING CPA LLC
50004773	LEIF JENSEN AND ASSOCIATES
50004970	LEMIEUX MANAGEMENT, INC.
50003482	LEN PYTLAK CPA PC
50000843	LENAWEE CHRISTIAN MINISTRIES
50006288	LENNYTSIE GONZALEZ
50007022	LENORA PAIGE
50002852	LEONARD A GREY CPA PC
50001840	LEONARD ACCOUNTING LLC
50004518	LEONARD J ELANDT JR & ASSOCIATES INC
50003994	LEONARD O. MCCALLEP, INC.
50000627	LEP CONSULTING, PLC
50000042	LEPPER & COMPANY LLC
50007370	LERMAN BUSINESS SERVICES, INC.
50006447	LESLIE FUNERAL HOME LLC
50001676	LESLIE KAHR
50004098	LESLIE M JONES, CPA PLLC
50007478	LETA COLLIE CPA
50007510	LETHART, SKWIRA, SCHULTZ & CO, LLP
50002141	LET'S PLAY NOW LLC
50004602	LETTINGA BUSINESS SERVICES LLC
50001249	LEVER1, LLC
50007759	LEVIATHAN GROUP LLC
50006042	LEVY & ASSOCIATES
50005780	LEVY & ASSOCIATES INC
50000705	LEVY TAX PRO

TPA ID	TPA Name
50000491	LEVY TAX PROFESIONALS INC
50007763	LEVY TAX PROFESSIONALS INC.
50007746	LEWIS & ASSOCIATES, P.C. CPAS
50007006	LEWIS & KNOPF CPAS PC
50006252	LEWIS & KNOPF, CPA'S, PC
50001905	LEWIS AND KNOPF CPAS
50002963	LEWIS AND KNOPF PC
50003600	LEWIS BOOKKEEPING
50007070	LEWIS, KISCH & ASSOCIATES, LTD
50006817	LG TAX
50000389	LGC GLOBAL INC
50002585	LHC GROUP, INC
50002764	LIBERTY 1 CORP
50006296	LIBERTY TAX SERVICES
50004889	LIBERTY UNION LIFE ASSURANCE CO.
50002219	LIEBERT FIELD SERVICES
50000936	LIFE LONG ADVOCACY INC
50003304	LIFE LONG ADVOCACY INC
50007047	LIFETIME TAX MANAGEMENT LLC
50006813	LIFEWORCS TAX SERVICES LLC
50006720	LIGHTHOUSE BOOKKEEPING AND TAX
50001098	LILACS AND LACE LLC
50006913	LIMA, RIOS & MARRERO, PA
50007000	LIN & LINCOLN CPA'S LLC
50005525	LIN RAWLINSON CPA PC
50005737	LINCOR EATERY INC
50007028	LINDA A MATTE
50005986	LINDA BEELER
50001961	LINDA BRADEN
50007880	LINDA CHERRETTE
50006717	LINDA COOK
50006758	LINDA DAULT
50006829	LINDA DEVUYST
50002920	LINDA HALE CB INC
50005769	LINDA JARVIS
50004050	LINDA L GEIGER
50001866	LINDA L GRAFF CPA PC

TPA ID	TPA Name
50003162	LINDA ORLANS PC
50005371	LINDA PERSHINSKE PC
50005245	LINDA STANLEY
50008024	LINDA STANLEY
50005052	LINDA TODD
50005956	LINDSAY CPA FIRM
50006889	LINDSAY WINIARSKI ACCOUNTANT
50005684	LINGUAL INTERPRETATION SERVICES INC
50003891	LINK ACCOUNTING GROUP
50004884	LINK CONSULTING, LLC
50001587	LINKENHEIMER CPA
50001327	LIPSON & DUTTON
50005188	LIS MCCALLION RAYMOR & COMPANY
50007623	LIS, MCCALLION, RAYMOR
50004601	LISA J MESSNER
50007851	LISA WHYTE
50004193	LISKE & MASSEY PC
50001448	LISKE MASSEY & BUECHE LLC
50002255	LITHIARX, LLC
50001085	LITTLE EXPLORERS HOME CHILDCARE LLC
50006376	LITZ & COMPANY PC
50006168	LIU LIU
50008026	LIU LIU
50005352	LIU'S ACCOUNTING
50008027	LIU'S ACCOUNTING
50000278	LIVE LARGE DISTRIBUTION INC
50001585	LIVESAY CONSULTING
50004990	LIVEWELL PARTNERS
50005655	LIVING DREAMS KEY, INC.
50005446	LIVING STONES S CORPORATION
50001226	LJH ENTERPRISES INC
50004300	LKH CONSULTING LLCV
50004483	LKO ACCOUNTING & TAX INC
50006886	LLF BOOKKEEPING SERVICES, LLC.
50001467	LLOYD PHILLIPS ACCOUNTANCY
50007560	LLS CONSULTING SERVICE LTD
50004655	LMR

TPA ID	TPA Name
50002492	LMR & ASSOCIATES PLLC
50000685	LMR & ASSOCIATES, PLLC
50006246	LMR MIWAM LLC
50006856	LNLN CONSULTING
50006086	LOC 324 HEALTH CARE PLAN OPERATING ENGRS
50000575	LOCAL 241 LLC
50007210	LOCAL ECONOMY, LLC
50003124	LOCKHEED MARTIN CORPORATION
50006581	LOEHNIS ENTERPRISES INC
50006930	LOH BOOKKEEPING & TAX SERVICE
50001765	LONDON BEAUTY, LLC
50001493	LONGER TABLE LLC
50006580	LOOBY BAUMGARTEN, PC
50007395	LORI ADAMCZAK
50006922	LORI SLEETER
50003467	LOTUS FINANCIAL SERVICES, PLLC
50006788	LOUCKS & WEAVER CPA
50000944	LOUIS E. LEONOR
50001036	LOVING CARE & COMFORT LLC
50000557	LOWDEN & ASSOCIATESS LLC
50005596	LOWELL-MCKEE ACCOUNTING INC
50006681	LOY HARTLEY & COMPANY
50006890	LOY, HARTLEY & COMPANY
50005610	LPS PAYROLL SERVICES, LLC
50001219	LSS CONSULTING INC
50002154	LT & T II LLC
50006293	LTCFASTPAY, LLC
50002322	LUBBERS BROS FARMS INC
50005725	LUCE COUNTY COMMUNITY RESOURCE REC CENTER INC
50007561	LUCID CPA, PLLC
50006782	LUDT BUSINESS SYSTEMS, LLC
50007431	LUDUS LLC
50001907	LUDVIGSON BRAUN & CO
50001050	LUSE J M SR PC
50004934	LUSK ALBERTSON PLC
50002922	LUTHER LOGISTIC TRANSPORTATION LLC
50004965	LUTHERAN HOMES MICH INC

TPA ID	TPA Name
50000728	LUTZ & TRAVERS
50006725	LUTZ   HOENIG
50001712	LVS CPAS & ASSOCIATES PC
50003533	LYCEUM BUSINESS SERVICES, LLC
50006785	LYDIA WONG CPA
50006214	LYKE ACCOUNTING
50000690	LYNCH ACCOUNTING SERVICES LLC
50002977	LYNDA S TAYLOR CPA
50001321	LYNETTE M JACKSON
50006170	LYNN BEAUCHAINE
50000862	LYNN S DROGS CPA PC
50003759	LYNNE CORTEZ
50004138	LYONS HR LLC

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TPA ID	TPA Name
50000115	M & A TAXES PLLC
50004557	M & R ACCOUNTING SERVICES INC
50005392	M B C INC
50005694	M C KOSTRZEWA AND CO PC CPAS
50002203	M G V INC
50007271	M J ELZINGA
50004431	M J VAN STRATEN INC
50003173	M L SHREVE CPA PC
50001211	M M BURKE INC
50000451	M RABAH ACCOUNTING SERVICES INC
50003617	M SUZANNE HEIDEMA CPA
50003902	M&G PARTNERS LLP
50005989	M&H TAX CONSULTANTS
50006155	M&M FINANCIAL CONSULTING
50007347	M. CAROLINE CHEESEMAN
50004761	M. CHRIS RASHID, CPA
50000054	M. DANIEL PIKSTEIN, P.C.
50000196	M. MOORE ACCOUNTING INC
50004511	M. TURBOW & ASSOCIATES LLC
50004160	MA HOME LLC
50000738	MAC INTOSH & ASSOCIATES INC
50000177	MAC N CHEEZ GLC LLC
50001972	MAC TAX PREPARATION AND PAYROL
50007333	MAC TAX PREPARATION AND PAYROLL SERVICES, LLC
50002113	MACK ACCOUNTING LLC
50007664	MACKEY & MACKEY, PLLC
50006699	MACKINAW LAKESHORE DEVELOPMENT INC
50002395	MACKINAW MILL CREEK CAMPING INC
50000361	MACOMB BENEFITS CONSULTANTS LLC
50005187	MACOMB BENEFITS CONSULTANTS LLC
50000897	MACOMB INTERMEDIATE SCHOOLS
50000447	MACPIZZA, LLC
50000095	MACSWEENEY INC
50001268	MACTAX SERVICES LLC
50007846	MACTAX SERVICES LLC

TPA ID	TPA Name
50001855	MADDIN. HAUSER, ROTH & HELLER, P.C.
50003213	MADISON BUSINESS CENTER INC
50003125	MADISON ELECTRIC COMPANY
50001801	MADISON PROFESSIONALS PC
50004671	MADISON RESOURCE FUNDING
50002151	MADLYN SOAVE HOLTON CPA PC
50001598	MADM CPA
50003200	MAGED MICHAEL CPA PC
50005062	MAGNA SERVICES OF AMERICA INC
50004143	MAGNOLIA ACCOUNTING & TAX SERVICE INC
50006340	MAGNUS FLAWS & CO, CPA'S, P.A.
50002608	MAHLE INDUSTRIAL THERMAL SYSTEMS AMERICA LP
50001599	MAIDA & MAIDA LLC
50002600	MAIER & ASSOC FINANCIAL GROUP INC
50001641	MAIER ADAMS & MURRAY ACCOUNTIN
50003257	MAIER AND ASSOCIATES ACCOUNTING SERVICES INC
50007635	MAIN GROUP
50002145	MAIN PROCESSING INC
50007102	MAIN STREET BOOKKEEPING SERVIC
50004992	MAJESTIC THEATRE CENTER INC
50003679	MAJESTIC PAYROLL
50001985	MAJOR CONTRACTING LLC
50004651	MAKE THE SWITCH ADV GRP
50006021	MAKELA POLLACK & AHONEN PLLC
50001058	MAKELA TOUTANT HILL, NARDI & KATONA,PC
50003747	MAKELA, POLLACK & AHONEN PLLC
50004611	MAKELA, POLLACK & AHONEN, PLLC
50004746	MAKELA, POLLACK & AHONEN, PLLC
50003695	MAKELA,POLLACK & AHONEN PLLC
50004817	MAKEWISE LLC
50005752	MALACE INTERNATIONAL LLC
50004959	MALEAR DEPAPE & ASSOCIATES LLC
50004950	MALERMAN & MALERMAN PC
50005516	MALESYS & TROST CPA PLLC
50006362	MALINOWSKI & WHEATLEY, PLLC
50001017	MALLOW ENTERPRISES INC
50003006	MALL'S LLC

TPA ID	TPA Name
50006504	MALNORY, MCNEAL & COMPANY, PC
50001328	MALY FAMILY ENTERPRISES, INC.
50000136	MAMMOTH CONSTRUCTION LLC
50004136	MANAGED CARE ADVISORS INC
50007572	MANAGEMENT & TAX SERVICES
50006974	MANAGEMENT SOLUTIONS, INC
50006010	MANAGEPOINT LLC
50007559	MANCON, INC.
50000687	MANDEEP KAUR CPA FIRM, LLC
50000866	MANDERFIELD PLUMBING HEATING AND ELECTRIC INC
50006020	MANER COSTERISAN
50002887	MANER COSTERISAN ELLIS PC
50000680	MANGROVE PAYROLL SERVICES
50004724	MANLEY & ASSOC PLLC
50004587	MANN COATES LONGROY RAINEY INC
50002436	MANNY GLAZIER CPA PC
50005553	MANPOWER US INC
50002536	MANSOOR ASSOCIATES INC
50000235	MANTECH SRS TECHNOLOGIES INC
50006572	MANVILLE AND SCHELL P C
50002300	MAP MECHANICAL CONTRACTORS INC
50005944	MAPLEWORKS ACCOUNTING SOLUTION
50000038	MAR LEE SCHOOL DISTRICT
50004159	MARATHON HR SERVICES LLC
50001626	MARC A. BOYCE, CPA AND ASSOCIA
50006092	MARCIN JANKOWSKI DO PC
50002505	MARCUS MANAGEMENT INC
50006384	MARGARET TANGHE
50005397	MARGARET A DUBUC
50005954	MARGARET C. ROKITA, CPA, LLC
50006589	MARGARET E TAYLOR
50007090	MARGARET NOLFF
50003518	MARGARETTA GARLINGHOUSE
50006753	MARGARITA WALKER
50008032	MARGARITA WALKER
50005438	MARIA Z ARMAN
50007714	MARIAN STRESSMAN

TPA ID	TPA Name
50000472	MARIANE INC
50002392	MARIA'S TAXES & MORE INC
50001933	MARIE K HARRIS CPA
50006434	MARILYN SHETLEY SHOOK CPA
50002388	MARITIME TAX & ACCOUNTING INC
50005637	MARK A. COPPING, CPA
50005542	MARK C FREDERICKS CPA
50003675	MARK COOK CPA
50000079	MARK D THOMPSON CPA PC
50004041	MARK E ELLIS
50002281	MARK JESIN
50000667	MARK JUBAS
50006661	MARK L KLEIN INC
50000326	MARK M. MATUSZ, CPA, P.C.
50003687	MARK MCKAY
50003572	MARK MILLER
50003766	MARK MILLER
50003103	MARK R JENNINGS CPA MBA PLC
50004262	MARK R MONROE
50002670	MARK ROBERT SEPPALA
50000552	MARK T MULLIN
50006639	MARK W SASENA
50006845	MARK WATERS
50003767	MARK WONG CPA & ASSOCIATES LLC
50004415	MARKET DIMENSIONS INC
50004443	MARKIEWICZ & CO LLC
50001431	MARKOWSKI & CO LLC
50006972	MARLANDALE LLC
50003435	MARQUEE BUILDING COMPANY
50005165	MARQUETTE ALGER REGIONAL EDUCATION SERVICE AGENCY
50004222	MARQUETTE DINING LLC
50001261	MARRIOTT HOTEL SERVICE INC
50005401	MARSHALL DAIRY FARMS LLC
50004248	MARSHFIELD CLINIC HEALTH SYSTEM INC
50001108	MARTEN R VEGTER CPA
50004658	MARTENS BOOKKEEPING & TAX SERV
50007042	MARTHA HARTMAN

TPA ID	TPA Name
50003852	MARTHA M MARTIN CPA
50006789	MARTIE WINSTON
50003959	MARTIN & COMPANY LLC
50006917	MARTIN HOOD FRIESE
50005909	MARTIN J COBB LLC
50007498	MARTIN JEROME
50005415	MARTIN M. MANOOGIAN
50000470	MARTIN STEMPKY
50003005	MARTIN, ARRINGTON & MARTIN P C
50006235	MARTIN, BACON & MARTIN PC
50004837	MARTINDALE KEYSOR & CO., PLLC
50001424	MARU HOSPITALITY GROUP, LLC
50001384	MARUTI 4653 LLC
50003802	MARVIN ROSENBERG
50002239	MARY A & PATRICK A MICHAEL
50006036	MARY BECKER
50005974	MARY BRISTOL EA TAX AND ACCOUN
50001149	MARY CARTER ENTERPRISES INC
50002801	MARY E LUTTINEN
50007468	MARY E WARD CPA LLC
50002546	MARY HYET & COMPANY
50000449	MARY JO BALDWIN CPA PC
50001319	MARY JO FLORY
50006614	MARY KAY SHAVER
50006802	MARY LITTEN
50004701	MARY NOLFF, CPA
50004584	MARY P HORTON
50000723	MARY RODGERS
50007552	MARY SHAUGHNESSY
50002728	MAS ADVISORY SERVICES INC
50006520	MASCO CORPORATION
50007696	MASHLAN BUSINESS SERVICES
50006642	MASON & KAMMERMANN, P.C.
50007340	MASON BEARDEN & DIEHL INC
50000356	MASSARANI INVESTMENTS INC
50006919	MASSELINK DAIRY FARM
50002099	MASSPAY INC

TPA ID	TPA Name
50004951	MAST FOULDS AND CO PC CPAS
50007413	MASTER BUILDERS SOLUTIONS LLC
50000370	MASTER EQUITY GROUP LLC
50006595	MASTER MAINTENANCE CORPORATION
50003793	MASTER MI SNF MANAGEMENT LLC
50006745	MASTER WIRELESS HOLDINGS LLC
50002572	MASTERS ACCOUNTING PC
50006452	MASTERS TAX AND ACCOUNTING SER
50000273	MASTRONARDI PRODUCE INC
50000329	MASUD LABOR LAW GROUP, P.C.
50002465	MATERIAL CONTROL, INC.
50006916	MATHEW J. GARRICK, C.P.A.
50005278	MATHEW SANFORD
50001771	MATHEWS REICH PERNA ROTTERMOND
50002643	MATLOCK FINANCIAL SERVICES
50007321	MATRIX CLAIMS MANAGEMENT
50003786	MATT VAADI
50006769	MATTCO INCOME TAX LLC
50000407	MATTHEW ACCOUNTING PLLC
50005766	MATTHEW R SOVA CPA PC
50007241	MATTHEW SKORNICKA, CPA
50001179	MATTHEW T LIVINGSTON
50003933	MATTINA, KENT & GIBBONS, P.C.
50003881	MAUREEN A HEINONEN CPA
50005148	MAX & ACCU INC
50004842	MAX ACCOUNTING & TAX SERVICE
50004899	MAX THOMAS WOLF
50003123	MAXIM M INC
50003305	MAXOPP INC
50001931	MAYFLY OUTFITTERS LLC
50004574	MAYO FOUNDATION FOR MEDICAL EDUCATION & RESEARCH
50004272	MAZUMA USA
50007108	MBD ENTERPRISES, LLC
50005526	MBDG PC
50002133	MC & AJ CORPORATIOM
50002865	MC CANN ERICKSON INC
50003426	MC FARLAND ENTR INC

TPA ID	TPA Name
50005856	MC MULLEN T PC
50004682	MC TAX & ACCOUNTING SERVICES
50007435	MC TAX & ACCOUNTING SERVICES
50005732	MCAFEE & ASSOCIATES PC
50005544	MCALVEY AND ASSOCIATES LLC
50003514	MCAULEY & CRANDALL, PA
50006208	MCBIZ SOLUTIONS LLC
50000912	MCBRIDE ACCOUNTING INC
50004057	MCBRIDE MANLEY & MILLER PC
50007680	MCCAIN FINANCIAL SERVICES LLC
50000883	MCCALL & COMPANY PLC
50002532	MCCALLUM ACCOUNTING & TAX SVC INC
50002293	MCCAULEY CHIROPRACTIC, INC.
50001354	MCCLAIN SMITH & WENZ PC
50004317	MCCLANAHAN & EATON, CPA'S
50005622	MCCOMB & COMPANY, LLC
50002253	MCCRIRIE & ASSOCIATES PC
50000768	MCCULLOUGH VARGAS AND ASSOCIATES INC
50007718	MCDERMID ACCTG & CONSLTG LLC
50004748	MCDONALD & ASSOCIATES PC
50006555	MCDONALD & ASSOCIATES, C.P.A.'S, P.C.
50005306	MCDONALD & ASSOCIATES, PC
50005863	MCDONALD RESTAURANT MICHIGAN INC
50003804	MCGLADREY
50001055	MCGORISK FINANCIAL HOLDINGS INC
50003598	MCGOVERN & ASSOCIATES
50000681	MCGUIRE,YUHAS,HUFFMAN&BUCKLEY
50005772	MCH MANAGEMENT
50003032	MCINTYRE CABINETS, LLC
50004664	MCINTYRE TAX SERVICE
50006995	MCKENZIE'S ACCOUNTING AND TAX
50005479	MCKEOWN KRAAI & PHILLIPS PLC
50005683	MCKEOWN KRAAI & PHILLIPS PLC
50004113	MCKESSON CORP
50003450	MCKINLEY CONSULTING INC
50005436	MCKINLEY MASONRY & CONCRETE LLC
50000864	MCLANE BLATCHFORD CPA FIRM, PLC

TPA ID	TPA Name
50003232	MCLAREN HEALTH CARE CORP
50003469	MCLAREN NORTHERN MICHIGAN
50004987	MCLAREN-OAKLAND
50000414	MCLAUGHLIN & COMPANY LLC
50005620	MCLEAN'S HARDWARE-HOME CENTER, INC.
50002173	MCLELLAN & STROHM, P.C.
50002448	MCMAHAN, THOMSON, & ASSOC, PC
50001270	MCMILLAN & ASSOCIATES CPA PC
50008034	MCMILLIAN & ASSOCIATES, INC.
50000084	MCQUAID AND ASSOCIATES PC
50004510	MCSHANE & ASSOCIATES INC
50001378	MCTAGGART & ASSOCIATES INC
50002928	MDXCEL INC
50007781	MEACH CONSULTING SERVICES, INC
50000298	MEACHUM FAMILY FARMS LLC
50005546	MEACHUM FARMS TRUCKING LLC
50000170	MEANS INDUSTRIES INC
50004802	MEASURED HR
50002581	MECA GRAND RAPIDS
50002626	MED KAS HYDRAULICS INC
50005619	MEDACCOUNTING CONSULTING LLC
50002362	MEDAWAR AND COMPANY
50004561	MEDEMA & COMPANY LLC
50006059	MEDHQ LLC
50002760	MEDICAL PROVIDERS STAFFING SERVICES PLLC
50004129	MEDICAL TALENT, LLC
50002064	MEDIMPACT HEALTHCARE SYS INC
50004532	MEEMO PETRO MART INC
50001438	MEHANNA ADVISORS
50004838	MEHAR ASSOCIATES PLC
50001689	MEIDEN AMERICA INC
50007452	MEIYU RICHARD CHENG, CPA
50005573	MEL MICHAUD BKPNG TAX SERV INC
50006632	MELINK SOLAR & GEO, INC.
50004083	MELISSA A OLGREN
50004321	MELISSA HILL BIDDIX, CPA
50000661	MELISSA SINGH

TPA ID	TPA Name
50005290	MELITA GROUP
50002069	MEMBER VANTAGE POINT INC
50002732	MEMORIAL HEALTHCARE CENTER
50001116	MERCANTILE BANK OF WEST MICH
50006574	MERCEDES-BENZ FINANCIAL SERVICES USA LLC
50001829	MERCER HEALTH & BENEFITS LLC
50001896	MERCHANT PAYROLL LLC
50000524	MERCY GENERAL HEALTH PARTNERS
50004147	MERCY PLUS HOME HEALTHCARE
50001442	MEREDITH FRANCIS CPA PC
50003623	MEREDITH FINANCIAL RESEARCH
50000727	MEREDITH HEMMEKE
50004319	MERIAM FINANCIAL SERVICES, INC.
50006351	MERIDIAN INSURANCE
50003350	MERIDIAN SERVICES INC
50004591	MERIDIAN SERVICES INC
50003794	MERIT HEALTH CARE CLINIC PLLC
50003126	MERITOR HEAVY VEHICLE SYSTEMS LLC
50003248	MERLE BOES INC
50007158	MERSCHMAN TAX & ACCOUNTING
50003177	MERSKIN & MERSKIN TAX AND ACCOUNTING, INC.
50000460	MES SERVICES INC
50003245	MESSENGER A W DO PC
50001452	META4MAT LLC
50002228	METALDYNE POWERTRAIN COMPONENTS INC
50004932	METHOD HRM, LLC
50005627	METHODE ELECTRONIC INC
50004637	METHODE ELECTRONICS INC
50006508	METRO HCBS
50003175	METRO HEALTHCARE SERVICES INC
50004139	METRO HEALTHCARE SERVICES INC
50000293	METRO PROPERTY MGM INC
50000947	METROPOLITAN ORGANIZING STRATEGY FOR ENABLING STRENGTH
50002690	METZLER LOCICCHIO AND COMPANY
50001790	MEYER, BARCARELLA & ASSOCIATES PLLC
50003338	MEZ ENTERPRISE INC
50004270	MGH ENTERPRISES, LLC

TPA ID	TPA Name
50006684	MI 030 LLC
50005121	MI ACCOUNTANT LLC
50001421	MIAH CPA INC
50004476	MIAMI ENVIRONMENTAL & ENERGY SOLUTIONS LLC
50001742	MICH FARM BUREAU
50000870	MICH PLANNERS INC
50000820	MICH TEAMSTERS CONCIL 43
50003436	MICHAEL A TAWNEY & COMPANY PC
50005398	MICHAEL A. KRALEY, CPA, PC
50004705	MICHAEL ALBANESE
50000198	MICHAEL B LISULL
50007833	MICHAEL B TALLON, CPA
50004652	MICHAEL B. TOPPER
50005312	MICHAEL BARNES
50004174	MICHAEL C APPLEBAUM PC
50007701	MICHAEL C. WENNER JD CPA
50007881	MICHAEL C. WENNER, JD, CPA
50003656	MICHAEL CLARKE LLC DBA GRAVITY
50001828	MICHAEL D ELIAS CPA, PLLC
50001873	MICHAEL D MCLENNAN
50002426	MICHAEL E DEARNLEY PC
50003242	MICHAEL E REYNOLDS
50003100	MICHAEL F CORBETT ASSOCIATES LTD
50005594	MICHAEL F MCLAIN CPA
50000948	MICHAEL F MCLAIN CPA INC
50000652	MICHAEL F MCLAIN, CPA INC
50003739	MICHAEL FISCHER CPA
50002043	MICHAEL FUSILIER
50004115	MICHAEL J FRANCO
50003516	MICHAEL J KRAMPE, CPA
50000555	MICHAEL J. SCHWARTZ CPA PC
50001247	MICHAEL J. SMITH CPA, LLC
50007077	MICHAEL JAMES FLOWERS CPA PC
50005203	MICHAEL KIMBLE PC
50005628	MICHAEL L MONSON
50003180	MICHAEL L SMITH
50002284	MICHAEL N GREENBAUM & ASSOCIATES INC

TPA ID	TPA Name
50003735	MICHAEL OLIVER
50006528	MICHAEL R AMMERMAN CPA PS
50006327	MICHAEL R. AMMERMAN CPA, P.S.
50002137	MICHAEL R. LAYDON, P.C.
50007150	MICHAEL R. RUBENSTEIN & ASSOC.
50006329	MICHAEL S VANOEVEREN ACCOUNTIN
50003561	MICHAEL SMITH ACCOUNTING
50000514	MICHAEL THOMPSON & ASSOCIATES,PC
50006098	MICHAEL W. CRYAN CPA
50004345	MICHAEL WALSH AND ASSOCIA
50001012	MICHAELIS FINANCIAL SERVICES INC
50004707	MICHAELINE REEVES
50003998	MICHELE A NIELSEN, CPA PC
50006213	MICHELE FERRELL-SLADEK
50000517	MICHELE GERKMAN
50007894	MICHELE LEWIS
50005019	MICHELE MARIE MAYVILLE
50000604	MICHELLE C HANKS
50004692	MICHELLE COUTURELIEBER
50003144	MICHELLE JOANIS & ASSOCIATES CONSULTING LLC
50007289	MICHELLE LEWIS
50006798	MICHELLE M CASEY
50007871	MICHELLE MCWETHY
50006786	MICHELLE R MONTGOMERY PLLC
50007737	MICHELLE THREN
50003325	MICHENER ACCOUNTING SERV PC
50004684	MICHIGAN ACCOUNTANCY & TAX
50004545	MICHIGAN ACCOUNTING CORP
50006665	MICHIGAN BELL TELEPHONE CO
50000812	MICHIGAN BELT & TRANSMISSION INC
50005164	MICHIGAN BUSINESS ADVISORS LLC
50000012	MICHIGAN CATHOLIC CONFERENCE
50004596	MICHIGAN COMFORT SYSTEMS LLC
50004943	MICHIGAN CREDIT UNION LEAGUE AND AFFILIATES
50000144	MICHIGAN DENTAL ASSOCIATES - HIGHLAND PC
50005607	MICHIGAN ELITE CONDITIONING FOR ATHLETES
50001845	MICHIGAN EYE INSTITUTE OPTICAL LLC

TPA ID	TPA Name
50004168	MICHIGAN GROUP BENEFITS
50002782	MICHIGAN GROUPEGAP NETWORK
50004024	MICHIGAN HEALTH AND HOSPITAL ASSOCIATION SERVICES CORP
50005007	MICHIGAN HERBAL REMEDIES, LLC
50000567	MICHIGAN INTL SPEEDWAY INC
50005861	MICHIGAN MASONIC HOME
50003433	MICHIGAN MUNICIPAL LEAGUE
50000259	MICHIGAN OIL GAS ASSOC MEMBER SVCS CORP
50005373	MICHIGAN PREMIER HOME CARE AND HOSPICE LLC
50007591	MICHIGAN SELECT PAYROLL, LLC
50002149	MICHIGAN STEEL FABRICATORS INC
50000195	MICHIGAN TAX & BUSINESS SERVICES INC
50001401	MICHIGAN TAX SERVICE LLP
50003476	MICHIGAN TAX SOLUTION SERVICES LLC
50003597	MICHIGAN UNEMPLOYMENT HELP
50006420	MICHTAXPRO
50005643	MID MICHIGAN FEED INGREDIENTS LLC
50000410	MID MICHIGAN HOME HEALTH CARE INC
50000441	MID MICHIGAN HOSPITALITY MANAGEMENT LLC
50003034	MID MICHIGAN KIDNEY & HYPERTENSION SPECIALISTS PC
50002611	MID MICHIGAN TAX & ACCOUNTING INC
50005131	MID MICHIGAN TAX SERVICES LLC
50003980	MIDAMERICA ONCOLOGY LLC
50003797	MID-IOWA CPAS
50003326	MIDLAND 21 REALTY LLC
50004468	MIDSOUTH PENSION CONSULTANTS LLC
50004362	MIDWAY LANES INN
50004631	MIDWEST ACCOUNTING LLC
50007826	MIDWEST ADMIN SOLUTIONS
50006756	MIDWEST AMUSEMENT CO INC
50001428	MIDWEST CARPET BROKERS INC
50007023	MIDWEST HARDWARE ASSOCIATION
50007820	MIDWEST LABOR SERVICES
50000247	MIDWEST MANAGEMENT GROUP, INC
50006739	MIDWEST PAYLINK INC
50002954	MIDWEST PROFESSIONALS, P.L.L.C.
50003795	MIDWEST VENTURES LLC

TPA ID	TPA Name
50000050	MIDWESTHR BENEFITS SOLUTIONS, LLC
50001700	MIDWESTHR BENEFITS SOLUTIONS, LLC
50000135	MIDWESTHR LLC
50004201	MIEDEMA'S BKKG TAX SERVICE
50001333	MIERENDORF AND CO
50000288	MIES AND COMPANY INC
50001306	MIHR LLC
50005584	MIHR LLC
50003155	MIKE MASHHOUR CPA PC
50001586	MIKELL WILCOX
50007810	MIKES TAX SERVICE
50005449	MIKHAIL TENENBAUM
50000589	MIKO ENTERPRISES INC
50002619	MILK SOURCE LLC
50008036	MILL CREEK ASSISTED LIVING INC
50001752	MILLENNIUM SOFTWARE INC
50003799	MILLER & ASSOCIATES CPAS
50002540	MILLER & COOK LLP
50004289	MILLER COFFEY TATE LLP
50007717	MILLER FINANCIAL
50008037	MILLER FINANCIAL
50005456	MILLER MOUNTAIN PRODUCTS
50007189	MILLER TAX AND ACCOUNTING LLC
50004678	MIN SI LUO
50007387	MINISTRYWORKS, LLC
50001361	MINORITY - PLAS
50006957	MINUTE MEN HR
50005354	MIRA + KOLENA LTD
50007829	MIRAGE CONSULTING INC OF TX
50001413	MIRIAM WOODS
50006557	MISERENDINO & CO CORP
50000220	MISSIE & MATT ENTERPRISES LLC
50003341	MISSION FINANCIAL SERVICES GROUP LLC
50006245	MISTY M PORTER
50000154	MITCH HOFFMAN CPA PC
50004427	MITCHELL & COMPANY TAX/ ACCOUNTING SERVICES INC
50003828	MIZE CPAS INC

TPA ID	TPA Name
50008039	MJA & ASSOCIATES
50004178	MJS BURRITO COMPANY INC
50005967	MK TAX & ACCOUNTING PLLC
50000381	MKB HOLDINGS LLC
50007474	MLB ACCOUNTING
50003073	MLJ WILLIAM LLC
50001257	MLOT & ASSOCIATES LLC
50004953	MM3 INC
50003586	MMG LLP
50007467	MOBILE TAX SERVICE LLC
50006859	MOCKENSTURM LTD
50002877	MODENCORE LLC
50002840	MODERN HE, INC
50007270	MODERN HERO INC
50007416	MODERN TAX & ACCOUNTING
50000583	MOELLER BROWN & MOELLER INC
50003445	MOELLER HAWKINS AND CASINELLI PC
50008040	MOETOWN MOES INC
50002926	MOLLY TUTTLE
50002232	MOMENTUM BOOKKEEPING LLC
50005412	MONA L BLAIR CPA PLLC
50001604	MONAKEY & COMPANY CPAS LC
50006846	MONCHILLA INC.
50004244	MONDER INC
50003932	MONEY MATTERS UNLIMITED
50002694	MONEY MINDERS PLUS LLC
50004687	MONEYWISE PAYROLL
50003522	MONFALCONE & GARRIS PC
50002348	MONRO LENNON PC
50000953	MONROE INCOME TAX & ACCOUNTING INC
50001208	MONROE SPRINGS OPERATING
50004709	MONROE, SWEERIS & TROMP, PLC
50002624	MONTAGE INC
50001804	MONTGOMERY & BURKE PC
50003768	MONTGOMERY WIETHORN & BURKE
50001518	MONTGOMERY, WIETHORN & BURKE,
50004372	MONTGOMERY, WIETHORN, BURKE, M

TPA ID	TPA Name
50000795	MONUMENT CHEMICAL KENTUCKY LLC
50001406	MONUMENT FINANCIAL SERVICE INC
50005557	MONUMENT MICROCAP PARTNERS, LLC
50000446	MOORE & COMPANY CPA, PC
50006603	MOORE M J PC
50007490	MORABITO & CO CPA
50007228	MORESOURCE INC
50000830	MORGAN & MORGAN CPAS
50005048	MORRIS KALISH & WALGREN PC
50004799	MORRISON & ASSOCIATES
50005389	MORRISON,STANWOOD,POLAK & HILLARD, P.C.
50002827	MORSINK PAINTING LLC
50001309	MOR-TECH DESIGN INC
50001835	MORTENSON BUSINESS SOLUTIONS
50005570	MOSAIC EMPLOYER SOLUTIONS
50001399	MOSCHOURIS CURIS HOLDING LLC
50007708	MOSS & EPSTEIN ACCOUNTANTS, PC
50004878	MOSS D H PC
50005411	MOSS EPSTEIN ACCTS PC
50005244	MOSS, LUSE & WOMBLE, LLC
50005793	MOSS-ADAMS LLP
50005482	MOSSELS BOOKKEEPING
50005309	MOTAX ACCOUNTING SERVICES
50004679	MOTEL 6
50003042	MOTOR CITY FIREWORKS EXPRESS LLC
50002717	MOTOR CITY HUMAN RESOURCES INC
50003968	MOTOR CITY WASH WORKS INC.
50002181	MOTOWN AUTOMOTIVE DISTRIBUTING WEST LLC
50006313	MOULTON & HARDIN INC
50005006	MOUSSAWI & ASSOCIATES CPA
50007640	MOYER AND COMPANY LLC
50005845	MOYLE TRUCKING AND EXCAVATING INC
50004909	MPAY DATA SERVICE INC
50000013	MPAY LLC
50001082	MPC FINANCIAL CORPORATION
50000327	MPM COMPANIES LP
50006008	MPS FINANCIAL SERVICES INC

TPA ID	TPA Name
50003345	MPS HOLLAND INC
50002874	MR MAREKS LLC
50003292	MR. C'S CAR WASH #7 LLC
50004190	MRAA LLC
50004796	MRPR GROUP
50005265	MRRM ACCOUNTING & TAX
50003677	MS ACCOUNTING & TAXES
50006097	MS IT CONSULTING INC
50000679	MSA SERVICE LLC
50005735	MSB PAYROLL SERVICES, LLC
50004753	MSH TAX & ACCOUNTING SERVICE L
50007282	MSI ACCOUNTING SERVICES, LLC
50003012	MSVRG DOWNTOWN VENTURES, LLC
50006609	MT CLEMENS ORTHOPA APPIA INC
50008041	MTS CONSULTING
50000507	MUDRYK & ASSOCIATES, INC.
50000072	MUELLER & COMPANY, P.C.
50006560	MUELLER SYSTEMS LLC
50005480	MUHLENKAMP & ASSOCIATES, LLC
50006275	MULDER LUTZ & INGRAM
50007760	MULDER LUTZ & INGRAM
50003889	MULLER LAW LLC
50003636	MULLINS CLEMMONS & MAYES
50002016	MULTI BUSINESS ASSOCIATION
50002177	MULTIBAND CORPORATION
50002900	MUNSON MEDICAL CENTER
50004704	MURA FINANCIAL SERVICES
50003622	MURA'DS INC
50005719	MURAWSKI'S ACCOUNTING SERVICE
50006953	MURDOCK MARTELL
50004610	MURIEL BOIVIN
50004411	MURRAY, ROBERTS & OTTO CPA FIR
50006058	MUSHLOCK AND ASSOCIATES, LLC
50001265	MUSKEGON CASTINGS CORPORATION
50002129	MUSKEGON LAUNDRY LLC
50002220	MUSSELMAN TAX & BOOKKEEPING INC
50005518	MUSTARD SEED BOOKKEEPING

TPA ID	TPA Name
50003148	MVB BANK INC
50001068	MVK MANAGEMENT INC
50007225	MW ACCOUNTING LLC
50006099	MWG PAYROLL SOLUTIONS, INC
50003537	MY ACCOUNTANT OF INDIANA INC
50003385	MY ACCOUNTANT PC
50006297	MY BOOKKEEPING GAL
50000462	MY CPA, PC
50006468	MY KEYS BOOKKEEPER INC
50005494	MY OFFICE PRO, LLC
50001476	MYERS CPA GROUP
50006106	MYERS FAMILY TAX SERVICES LLC
50000459	MYERS INDUSTRIES INC
50005881	MYMICHIGAN HEALTH
50004128	MYMOVE, LLC
50006992	MYPAPERLESSOFFICE LTD
50004377	MYRON DUSSEAU

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TPA ID	TPA Name
50002387	N &Y MANAGEMENT INC
50003318	N ANN KISH
50000129	N J HALL CPA PC
50000495	N S F INTERNATIONAL
50006590	N WEINER & ASSOCIATES INC
50000289	N Z PAYROLL SERVICES INC
50006885	N/A
50004590	NAGEL CONSTRUCTION INC
50005674	NAGI CPA P C
50001673	NAHLA KORKIS
50007457	NAIL ART STUDIO OF MICHIGAN
50001769	NALIN AND ASSOCIATES PC
50000989	NAMELY INC
50005061	NAMOU AND ASSOCIATES CPA'S PC
50003222	NAMOU GUMMA CPA GROUP, P.C.
50001982	NANCY A GILLOTTE, CPA
50000152	NANCY J DE MURO
50000508	NANCY MINIX ENTERPRISES, LLC
50004833	NANCY ZURAWSKI CPA PLLC
50001956	NANNYCHEX LLC
50003459	NASSAR & ASSOCIATES LLC
50007629	NATALIE KELLY
50004191	NATHAN CHANSKI CREATIVE L.L.C.
50003047	NATHAN MATTILA
50004741	NATIONAL ACCOUNTING & TAX
50005671	NATIONAL ACCOUNTING & TAX SVCS INC
50004575	NATIONAL CREDIT SYSTEMS INC
50001822	NATIONAL SERVICES INC
50008045	NATIONAL TAX CREDIT
50000355	NATIONAL TAX SERVICES INC
50001212	NATIONAL TAX SERVICES MICHIGAN
50002569	NATIONWIDE MUTUAL INSURANCE CO
50003511	NAWARA FINANCIAL ADVISORS INC
50007323	NAYFLISH CPA
50005396	NB-FLINT, LLC

TPA ID	TPA Name
50003379	NBMMANAGER LLC
50006331	NDH ACCOUNTING LLC
50000477	NEAL NUSHOLTZ PC
50005116	NEAPCO HOLDINGS LLC
50004179	NEBRASKA BOOK COMPANY INC
50002269	NEETU INC
50000421	NEHLS MITCHEL KEIDEL & ASSOCIATES
50004406	NEIL A MACVICAR, ATTORNEY
50004777	NELSON ACCOUNTING SERVICE LLC
50001634	NEOTERIC SOLUTIONS LLC
50004035	NES OVERSEAS USA LLC
50004581	NESTER'S TAX SERVICE INC
50001312	NESTLE FOOD CO
50003610	NETCONNECT SERVICES, INC
50000766	NETRATINGS INC
50007275	NETWORKERS FUNDING, LLC
50006730	NEVADA PAYROLL SERVICES, LLC
50005893	NEW CITY KIDS GRAND RAPIDS LLC
50001228	NEW DELPHI AUTOMOTIVE SYSTEMS LLC
50002676	NEW ELECTRIC STERLING HEIGHTS LLC
50006269	NEW ENGLAND PAYROLL SERVICES
50001113	NEW LIFE NURSERY INC
50001447	NEW REMOTE PRODUCTIONS INC
50001372	NEW YORK TIMES SALES INC
50003237	NEWMAN REAL ESTATE LLC
50002202	NEWTON PEO LLC
50005429	NEWTON PEO LLC
50000974	NEXA MORTGAGE, LLC
50001136	NEXGEN PAYROLL AND BUSINESS SOLUTIONS LLC
50002632	NEXT HR SOLUTIONS
50000935	NEXT WAVE PAYROLL SOLUTIONS
50003296	NEXTEP INC
50004504	NEXTEP INC
50005704	NFL ENTERPRISES LLC
50002055	NFL PROPERTIES LLC
50004983	NGS OF FLINT, LLC
50004263	NH & ASSOCIATES PLLC

TPA ID	TPA Name
50003130	NHB OPERATIONS LLC
50001725	NHC FINANCIAL SERV OF AA INC
50000454	NIBAS & ASSOCIATES P.C
50003780	NICHOLAS FARR CPA
50007403	NICHOLAS G VARDALOS & COMPANY
50001906	NICHOLAS G VARDALOS CPA
50000649	NICHOLE CROSSMAN
50006079	NICHOLS ACCOUNTING TAX SERV
50003214	NICK BUTTAR
50001150	NICKOL & ASSOCIATES PC
50001086	NICKY D'S CONEY ISLAND
50004126	NICOLAS HENAUGHEN & FIGURSKI LLC
50001538	NICOLE PALAZZOLO
50004600	NICOSIA ENTERPRISES INC
50000573	NIELAND AND KOSANKE PC
50004517	NIENHUIS FINANCIAL GROUP LLC
50006850	NIENHUIS FINANCIAL GROUP LLC
50007153	NIENOW & TIERNEY
50006950	NIETZKE & FAUPEL
50006425	NIETZKE & FAUPEL, P.C.
50004977	NIETZKE AND FAUPEL PC
50002085	NIFFLER BOOKKEEPING SERVICE LLC
50003946	NIHI FOODS TROY INC.
50001843	NINO HOMES & ASSOCIATES INC
50004824	NIOBLE & NOBLE FINANCIAL ASSOC
50006444	NIPA PAREKH
50002274	NJC BOOKKEEPING SERVICES, INC.
50006519	NL CLINGAMAN TAX & ACCOUTING
50004656	NMS INC
50001513	NO COMPANY
50004696	NOBEL ACCOUNTING GROUP, INC
50001318	NOBEL CONCRETE INC
50001554	NOBLE D HARRISON II, PC
50003632	NOCK ACCOUNTING & TAX, PLC
50002927	NOLAN BROTHERS OF TEXAS INC
50000638	NONE
50001531	NONE

TPA ID	TPA Name
50005465	NONE
50006175	NONE
50006344	NONE
50006900	NONE
50006920	NONE
50004677	NONPROFIT TAX SERVICES
50002722	NOOR TAX SERVICE INC
50007209	NORMA DAILEY'S TAX SERVICE
50007821	NORMA HAIGH
50003869	NORMAN PAULSEN PC
50006148	NORMAN SNYDER, DAIRY KEEPER CO
50003284	NORRIS CPA PLLC
50000605	NORTH AMERICAN NUTRITION COMPANIES INC
50004648	NORTH IREDELL RECORDS INC
50007631	NORTH OAKLAND CPA
50005744	NORTH OAKLAND ENTERPRISES LLC
50000568	NORTH POINT RV LLC
50004555	NORTH SOUTH INVESTMENTS INC
50000133	NORTHEM TAX & ACCOUNTING SERVICE INC
50007122	NORTHERN CABLE & AUTOMATION, L
50004920	NORTHERN FERRY COMPANY LLC
50001971	NORTHERN LIGHTS HOME HEALTH
50002906	NORTHERN MICHIGAN BUSINESS SERVICES INC
50002987	NORTHERN MICHIGAN CONSULTING LLC
50006176	NORTHERN PEST LLC
50002083	NORTHERN SHORE CAPITAL, LLC
50001063	NORTHERN STATES POWER CO
50004694	NORTHERN TRUST
50000834	NORTHGATE PROPERTY SERVICES LLC
50006473	NORTHLAND ACCOUNTING & TAX SC
50000796	NORTHLAND ACCOUNTING SERVICES PC
50001105	NORTHLAND INVESTMENTS, INC.
50001153	NORTHROP GRUMMAN TECHNICAL SERVICES
50007207	NORTHSTATE BOOKKEEPING
50002678	NORTHWOOD SOLUTIONS INC
50007404	NORTHWOODS PARTNERS LLC
50001942	NORTON & KIDD CPAS PC

TPA ID	TPA Name
50006368	NORTON ACCOUNTING & CONSULTING
50005625	NORTON ACCOUNTING & CONSULTING , PC
50005920	NORTON KIDD ACCOUNTING & CONS.
50001294	NOUMENA CORPORATION
50003544	NOVA MANAGEMENT
50000305	NOVI OPHTHALMOLOGY, PC
50005751	NOVIDEA HEALTHCARE INC
50000717	NOVOTNY CPA GROUP PLC
50003409	NOVOTNY CPA GROUP, PLC
50000270	NSN EMPLOYER SERVICES, INC
50006723	NSUHODEIDEM OKON
50005096	NT2 GUARDIAN LLC
50005289	NUCHEX
50004333	NUMBERS LADY LLC
50007261	NUMERALS IN CONCEPT INC
50005533	NUTRI FOODS INC
50004146	NV5 HOLDINGS, LLC
50006445	NYITAX INC

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TPA ID	TPA Name
50003128	O BRIEN RIVAMONTE AND SLATE PC
50000035	O P ELEVEN INC
50002979	O P ELEVEN INC
50001129	O P FOURTEEN
50002523	O P ONE INC
50006594	O P SEVEN INC
50002641	O P SIX INCORPORATED
50000888	O P TWELVE INC
50004002	O P TWELVE INC
50000224	OAK CPAS PLLC
50002861	OAK CREST HEALTH CARE SERVICES INC
50000200	OAK GROVE TAX SERVICE LLC
50004029	OAKLAND BUSINESS & TAX ADVISORS CPAS
50005132	OAKLAND GOLF PROPERTIES LLC
50000048	OAKLAND PHYSICIANS MEDICAL CENTER LLC
50000904	OAKLAND SCHOOLS
50003037	OAKLAND TEA HOUSE LLC
50001411	OAKWOOD BUSINESS SERVICES LLC
50002314	OAKWOOD CUSTOM COATING INC
50000398	OAKWOOD HEALTH CARE INC
50004397	OASIS FINANCIAL
50006902	OASIS FINANCIAL SOLUTIONS, INC
50002883	OASIS OF CLARKSTON LLC
50000014	OASIS OUTSOURCING V, LLC
50005958	OASIS PAYROLL SERVICES
50001936	OBOC ACCOUNTING SERVICES LLC
50003424	O'BRIEN & COMPANY PLLC
50000464	OBRIEN & WISE PLC
50001379	OBSIDIAN HR INC
50004898	OC SMOOTHIE 1 LLC
50002095	OCCIDENTAL CHEMICAL CORP
50001337	OCD ACCOUNTING & CPA SERVICES, PC
50007581	OCTAGON PAYROLL SERVICES, INC.
50006709	ODELL PALACIO
50006616	ODK PIZZA INC.

TPA ID	TPA Name
50002919	OESCH AND SIETING PC
50006571	OFFICE 2 PLLC
50007518	OFFICE CPA LLC
50003505	OFFICE SERVICES
50007297	OFFICE SPECIALISTS OF STEAMBOA
50005551	OFFICE SUPERSTORE EAST LLC
50007187	OFFICE-OPS LLC
50005238	OFFSHORE CONSULTING, INC
50002443	OFS FITEL LLC
50005865	OGDEN CLUB LLC
50006705	OKAFOR-AKOWUAH & CO PLLC
50004044	OKEMOS TAX LLC
50002882	OLD BARN ACCOUNTING SERVICES PC
50002607	OLD MISSION TAX INC
50004109	OLD REPUBLIC TITLE COMPANY OF OKLAHOMA
50004507	OLD TOWN EXPRESSO NO 1 LLC
50005916	OLSEN, MUHLBAUER & CO LLP
50005308	OLYMPIC PAYROLL SERVICES
50000216	OM CPA SERVICES PC
50001278	OM GROUP OFFICE INC
50002709	OM SAI OM INC
50007312	OMEGA ASO LLC
50003593	OMEGA HRO, LLC
50005348	OMNI FINANCIAL
50005300	OMNI HUMAN RESOURCE SOLUTIONS
50003240	OMNI RESOURCE INC
50001175	OMNIA SOLUTIONS LLC
50001272	OMP VITICULTURAL LLC
50001950	OMS EMPLOYER SERVICES
50001611	ON CALL ACCOUNTANTS
50004688	ON THE GO BOOKKEEPING LLC
50003801	ON TIME ACCOUNTING & TAX SERVI
50003826	ON YOUR PATH CPA
50005758	ONE EAST, LLC
50003492	ONE FOR ALL ACCOUNTING & TAX
50006004	ONE SOURCE
50001624	ONE SOURCE PAYROLL

TPA ID	TPA Name
50007585	ONE SOURCE PAYROLL
50007214	ONE STOP TAXH HELP
50005897	O'NEIL INC
50007123	ONEMINT
50004703	ONEPAYHR
50001904	ONEPOINT BPO
50004012	ONEPOINT HRO LLC
50007764	ONESOURCE EMPLOYEE MANAGEMENT
50000015	ONESOURCE VIRTUAL
50003704	ONPAY TAX DISBURSEMENT LLC
50002000	ONPOINT CFO & CONTROLLER SERVI
50005977	ONTARGET CPA
50002843	OOSTING, BURT & ASSOCIATES
50005588	OOZE INC
50005731	OP FOUR INC
50005761	OP FOUR INC
50004531	OP TWO INC
50001097	OPERATIONSINC LLC
50003198	OPTIMA GROUP LTD
50005304	OPTIMA PAYROLL SERVICES CORP
50001719	OPTIMUM ACCOUNTING & TAX SERVICES LLC
50002907	OPTIMUM EMPLOYER SOLUTIONS LLC
50002024	OPTUM BEHAVIORAL CARE OF COLORADO, P.C.
50003848	ORANGE GLOVE, LLC
50002389	ORBIS HOLDINGS GROUP LLC
50002961	ORBIS HOLDINGS GROUP LLC
50003274	ORBITAL SCIENCES CORPORATION
50000025	ORCHARD CREEK HEALTH CARE INC
50006530	ORCHARD HILLS VILLAGE MOBILE HOME PARK LTD PARTNERSHIP
50003354	ORCHID ORTHOPEDIC SOLUTION LLC
50000351	OREST WORONOWYCA CPA LLC
50001664	ORGANIZATION IMAGINATION
50007790	ORIGIN ACCOUNTING LLC
50006653	ORIGIN HOLDINGS, INC.
50003465	ORION OSCARS, LLC
50002303	ORNAMENTAL MOULDINGS
50007569	OSBORNE ACCOUNTING SERVICE

TPA ID	TPA Name
50000027	OSCEOLA LAKE SOIL CONSERV DIST
50004494	OSMENT AND JONES MANAGEMENT COMPANY LLP
50007588	OSORIO ENTERPRISES
50002960	OSTERWYK ACCOUNTING AND BUSINESS SERVICES INC
50003574	OSTRANDER'S TAX SERVICE
50003647	OTB TAX
50004712	OTTAWA TAX AND ACCOUNTING
50001071	OTTEN ACCOUNTING SERVICE PC
50001100	OTTERY TRANSPORTATION INC
50007273	OURLIAN AND ASSOCIATES, LLC
50005802	OUT OF THE BOX BIZ CARE LLC
50004926	OUTFORM INC
50005287	OVERHOLSER SERVICES LLC
50001798	OVERLOOK HARVESTING COMPANY LLC
50002275	OWEN & STRUSSIONE, PC

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TPA ID	TPA Name
50002890	P & C HOLDINGS
50004036	P & L BOOKKEEPING, LLC
50006385	P & L TAX AND ACCOUNTING
50007842	P & L TAX AND ACCOUNTING
50001076	P & R TAX AND ACCOUNTING SERVICES INC.
50002897	P AND B INVESTMENTS INC
50005228	P C ACCOUNTING/TAX SERVICE INC
50005755	P E USA LLC
50000122	P F A PAYROLL SERVICES INC
50006790	P LUND TAX
50002410	P RAY GEMMEN & ASSOCIATES INC
50002835	P&C SUBROGATION SERVICES, LLC
50007541	P.I.P., INC. OF MICHIGAN
50000533	P.R. YOUNG CPA PC
50001603	P3 FINANCIAL GROUP, LLC
50004228	P5 STRATEGIES,LLC
50006911	PAAS BLACKBURN JUSTICE
50006964	PACIFIC BREEZE FINANCIAL
50003575	PACIFIC CREST GROUP
50007084	PACIFIC PAYROLL
50003152	PACIFIC WEST SITE SERVICES INC
50001131	PACKER AND ASSOC INC
50002432	PADGETT BUSINESS SERVICES
50006178	PADGETT BUSINESS SERVICES
50004885	PAIGE & COMPANY PC
50001044	PAIN MANAGEMENT SOLUTIONS LLC
50007075	PAKMETRO INC
50006778	PALAGRUTO ENTERPRISES INC
50001652	PALCO INC
50004451	PALETTA INC
50005035	PALLADYNE CORP
50002244	PALMS BOYS LLC
50000698	PAMELA A BINGHAM CPA PLC
50003894	PAMELA L HILTON CPA INC
50005477	PANACEA PAYROLL

TPA ID	TPA Name
50005102	PANEL PROCESSING INC
50000615	PANOS II FOODS INC
50005848	PARADIGM FINANCIAL SERVICES
50006122	PARADIGM PARTNERS
50000249	PARAGON ACCOUNTING PC
50001594	PARAGON PAYROLL INC
50006867	PARAGON TAX AND ACCOUNTING SOL
50001423	PARAMOUNT ACCOUNT SERVICES INC
50004253	PARAMOUNT LABOR SERVICES INC
50006393	PARAMOUNT SOFTWARE SOLUTIONS I
50004214	PARK PLACE COMMUNITIES MANAGEMENT
50004546	PARKER FINANCIAL SERVICES, LLC
50004393	PARKER V CATAMARAN SETTLEMENT
50001692	PARKER/ ZARKOWSKI / CO CPA PC
50000335	PARLEC INC
50007788	PARNEET GANDHI CPA INC
50004892	PARR & STOUT
50005150	PARRISH ACCOUNTING SERV
50004425	PARSONS ENVIRONMENT & INFRASTRUCTURE GROUP INC
50000303	PARSONS GOVERNMENT SERVICES INC
50000942	PARSONS TRANSPORTAION GROUP IN
50001714	PARTNER ASSESSMENT CORPORATION
50005299	PARTNER SOLUTIONS PAYROLL LLC
50001571	PARTNERS PEO
50001666	PART-TIME CFO & MORE
50003343	PARTYKA & COMPANY PC
50005179	PAT AND SONS CONSOLIDATED LLC
50007277	PAT QUIRIN
50003822	PAT YODER BOOKKEEPING
50003260	PATER BOBCAT SERVICE INC
50002065	PATH20 MANAGEMENT, LLC
50004198	PATHGOAL EMPLOYER SERVICES LLC
50001686	PATHOLOGY LABORATORIES INC
50005032	PATRICIA A RAFFERTY CPA LLC
50003612	PATRICIA J MAGUIRE CPA LLC
50006848	PATRICIA L MOLBY
50001368	PATRICIA L ZOYHOFSKI ACCOUNTING INC

TPA ID	TPA Name
50003859	PATRICIA WILLIAMS
50000609	PATRICK A DOUGHERTY ATTORNEY AT LAW PLC
50005104	PATRICK CHMIEL CPA PLLC
50000810	PATRICK J LOCHINSKI
50003388	PATRICK J MCCARTY CPA PLLC
50006514	PATRICK PAYROLL LLC
50000016	PATRIOT SOFTWARE LLC
50002943	PATSY LOU FINE CARS INC
50006255	PATTERSON CPA, PLLC
50006494	PATTY HOVER (BRAD SMITH CPA)
50002100	PAUL A SMALLWOOD CPA PLLC
50006001	PAUL CHEWINS
50003635	PAUL FRUSHOUR
50004915	PAUL G SHARROW CPA PC
50002429	PAUL H GOLDMAN & ASSOC CPAS PC
50002185	PAUL J GAMBKA CPA PC
50003233	PAUL J BULGARELLI PC
50006345	PAUL J WARD, CPA
50007240	PAUL J. POLI - CPA
50001836	PAUL L MCCOY CPA PC
50007301	PAUL LEE
50002162	PAUL MOSKOWITZ CPA PC
50005711	PAUL ROBERT STUROS CPA
50005364	PAUL SCHAFER
50001727	PAUL V ENGSTROM & CO LLP
50005621	PAUL WEMHOFF
50002726	PAULA J WHITE LLC
50003542	PAULA SPICER
50005935	PAULY CPA INC
50003332	PAVEMENT MAINTENANCE SYSTEMS LLC
50004526	PAVILION ESTATES LLC
50001374	PAVLOV & ASSOCIATES.CPA, PC
50005320	PAVLOV AND ASSOCIATES GROUP LL
50006801	PAVLOV AND ASSOCIATES GROUP LL
50006973	PAVLOV AND ASSOCIATES GROUP LL
50004918	PAWLOSKI AND COMPANY
50001697	PAXTON RESOURCES, LLC

TPA ID	TPA Name
50001920	PAY DAY PAYROLL
50001978	PAY DAY, INC
50007508	PAY 'N TIME PAYROLL SERVICES
50006838	PAY NET
50007775	PAY OPTIONS
50002014	PAY USA INC
50001471	PAY1ONLINE.COM
50007843	PAYALITY, INC.
50006816	PAYBRIDGE
50006162	PAYCHEX
50000017	PAYCHEX ADVANCE LLC
50004207	PAYCHEX BUSINESS SOLUTIONS INC
50004435	PAYCHEX BUSINESS SOLUTIONS INC
50000018	PAYCHEX INC.
50001776	PAYCHEX PEO I, INC.
50004866	PAYCHEX PEO I, INC.
50000545	PAYCHEX PEO II, INC.
50000566	PAYCHEX PEO II, INC.
50005259	PAYCHEX PEO III INC
50005242	PAYCHEX PEO IV INC
50006312	PAYCHEX PEO V INC
50004670	PAYCHEX PEO VI LLC
50003820	PAYCHOICE
50007557	PAYCO INC.
50007742	PAYCOM PAYROLL LLC
50000019	PAYCOR INC
50004338	PAYDATA PAYROLL SERVICES INC
50003824	PAYDATA USA
50000551	PAYDAY EMPLOYER SOLUTIONS
50002261	PAYDAY HR CONNECTIONS INC
50004675	PAYDAY INC
50004344	PAYDAY PAYROLL INC
50007156	PAYDAY PAYROLL SERVICES INC
50005478	PAYDAY RESOURCES, INC.
50004063	PAYDAY SOLUTIONS LLC
50004902	PAYDAY USA INC
50005451	PAYFLUENCE HCM LLC

TPA ID	TPA Name
50000020	PAYLOCITY CORPORATION
50004316	PAYMASTER PAYROLL SERVICES
50004150	PAYMASTER, INC.
50002516	PAYMASTERS INC
50006100	PAYMEDIA LLC
50006457	PAYMETRIX HR
50004283	PAYNE, MOORE & HERRINGTON
50004130	PAYNORTHWEST LLC
50003863	PAYPLUS LLC
50001696	PAYPRO CORPORATION
50004672	PAYPROS INC
50004767	PAYRIGHT PAYROLL SERVICES INC
50000292	PAYRITE
50006450	PAY-ROLE HR SOLUTIONS LLC
50003806	PAYROLL & BENEFIT SOLUTIONS
50005298	PAYROLL & BENEFIT SOLUTIONS
50004071	PAYROLL 1 INC
50003662	PAYROLL 2000
50001016	PAYROLL 2000 INC
50007136	PAYROLL CARE, LTD.
50003717	PAYROLL CENTER INC
50007082	PAYROLL CENTRAL INC
50007328	PAYROLL CENTS
50001791	PAYROLL CONNECT LLC
50003672	PAYROLL CONTROL
50003624	PAYROLL DATA PROCESSING INC
50001152	PAYROLL DATA SERVICES INC
50003895	PAYROLL DIRECT INC
50006707	PAYROLL DYNAMICS INC
50006989	PAYROLL EASE, INC.
50005260	PAYROLL EXPERTS
50001511	PAYROLL EXPERTS, INC.
50007509	PAYROLL EXPRESS INC
50001937	PAYROLL EXPRESS LLC
50005251	PAYROLL EXPRESS, INC.
50003579	PAYROLL FOR PASTORS LLC
50003682	PAYROLL GUARDIAN INTERNATIONAL

TPA ID	TPA Name
50007176	PAYROLL INNOVATIONS LLC
50004387	PAYROLL LINK INC
50007777	PAYROLL MADE SIMPLE
50003529	PAYROLL MANAGEMENT ASSISTANCE
50004461	PAYROLL MANAGEMENT INC
50004607	PAYROLL MANAGEMENT INC
50003523	PAYROLL MASTERS
50000658	PAYROLL MATTERS
50006118	PAYROLL MAXX LLC
50004292	PAYROLL NETWORK
50006410	PAYROLL OFFICE OF AMERICA
50002019	PAYROLL PARTNERS
50004373	PAYROLL PARTNERS
50000700	PAYROLL PARTNERS INC
50005249	PAYROLL PARTNERS LTD
50003568	PAYROLL PERFECT INC
50004981	PAYROLL PLUS CORP
50001169	PAYROLL PLUS GLOBAL, LLC
50006536	PAYROLL PLUS GLOBAL, LLC
50005969	PAYROLL PLUS INC
50001135	PAYROLL PLUS LLC
50002721	PAYROLL PLUS TIME SYSTEMS LLC
50006426	PAYROLL PROCESSING PLUS
50007866	PAYROLL PROCESSORS
50001953	PAYROLL PROFESSIONALS INC
50005527	PAYROLL PROFESSIONALS LLC
50003621	PAYROLL PROFESSIONALS OF GA, LLC
50004662	PAYROLL PROVIDERS
50007353	PAYROLL RESOURCE GROUP INC
50007205	PAYROLL RX, LLC
50005281	PAYROLL SELECT SERVICES LLC
50007811	PAYROLL SERVICE BY EXTRA HELP
50003732	PAYROLL SERVICE PLUS
50007794	PAYROLL SERVICE SOLUTIONS
50006081	PAYROLL SERVICES - WESTERN MI LLC
50004385	PAYROLL SOLUTIONS
50004327	PAYROLL SOLUTIONS GROUP LLC

TPA ID	TPA Name
50004805	PAYROLL SOLUTIONS GROUP LLC
50003750	PAYROLL SOLUTIONS III, INC.
50004617	PAYROLL SOLUTIONS INC
50006748	PAYROLL SOLUTIONS INC
50006928	PAYROLL SOLUTIONS INC
50003094	PAYROLL SOLUTIONS LLC
50007677	PAYROLL SOLUTIONS PLUS LLC
50007073	PAYROLL SOLUTIONS, LLC
50005809	PAYROLL SPECIALIST INC
50005305	PAYROLL SPECIALISTS, INC.
50004713	PAYROLL SPECIALTIES, INC
50007050	PAYROLL STRATEGIES
50007567	PAYROLL SUCCESS
50003661	PAYROLL SYSTEMS LLC
50004605	PAYROLL SYSTEMS, LLC
50004278	PAYROLL TAX FILING SERVICES
50007221	PAYROLL TAX MANAGEMENT INC
50006881	PAYROLL TAX PEOPLE LLC
50007868	PAYROLL TRENDS
50005286	PAYROLL UNLIMITED, INC.
50000697	PAYROLL VAULT
50005938	PAYROLL VAULT
50006262	PAYROLL VAULT
50005579	PAYROLL VAULT 162
50006289	PAYROLL VAULT FRANCHISING, LLC
50007380	PAYROLL XPRESS LLC
50006366	PAYROLL2.0, LLC
50006840	PAYROLL4FREE
50001939	PAYROLLCENTRIC INC.
50000997	PAYROLLING PARTNERS INC
50006138	PAYROLL'N LLC
50002175	PAYSERV
50006035	PAYSERV CORPORATION
50006432	PAYSERV LLC
50001509	PAYSMART PAYROLL SERVICES LLC
50003811	PAYSMART PAYROLL SERVICES LLC
50001465	PAYSOURCE INC.

TPA ID	TPA Name
50002650	PAYSOURCE ONE INC
50005915	PAYSPHERE LLC
50007863	PAYSTAR PAYROLL SERVICES
50007035	PAYTEAM LLC
50007705	PAY-TECH INC
50007896	PAYTIME
50001487	PAYTIME INC
50006933	PAYVISION ONLINE INC
50007295	PAYWERX, LLC
50001967	PAYYOURPEOPLE
50005020	PB RESTAURANTS, LLC
50005356	PB&J ACCOUNTING & TAX INC
50005219	PBS ADVISORS PC
50000865	PBS OF AMERICA LLC
50003971	PBS OF AMERICA LLC
50004202	PBS OF CENTRAL FLORIDA INC
50004626	PBS OF CENTRAL FLORIDA INC
50007293	PC PAYROLL INC.
50007839	PCAG, INC.
50005224	PCBM MANAGEMENT CO
50002428	PCF PEO GROUP, LLC
50000882	PCH 2 LLC
50005040	PCL CIVIL CONSTRUCTORS, INC.
50001048	PCS EXPERTS INC
50000430	PDC CONSTRUCTION LLC
50005423	PDQ ACCOUNTING AND TAX OF TC INC
50003485	PDQ ACCOUNTING TAX SERVICE LTD
50000854	PDS TECH COMMERCIAL INC
50002460	PEAK ACCOUNTING & TAX SERVICE LLC
50004728	PEAK PAYROLL SOLUTIONS, LLC
50006872	PECK JENKINS KERSHNER CPA
50000453	PECO WASH HOLDINGS, LLC
50002799	PEGGY J BOOKSTEIN CPA PC
50004137	PEGGY J MCNICHOL CPA PC
50004629	PEGGY RAYNER
50002837	PELLEGRINO, KLOMPSTRA & COMPANY, P.C.
50000315	PELLETIER ACCOUNTING LLC

TPA ID	TPA Name
50005028	PENGAR GROUP INC
50006533	PENN M J
50003169	PENNELL CPA PLC
50005192	PENNY J FAUSEY CPA PC
50004957	PENNZOIL-QUAKER STATE CO
50006781	PENROD TAX SERVICE, INC.
50000422	PENSKE CORP.
50005773	PENTAIR FILTRATION SOLUTIONS LLC
50002997	PEOPLE 2.0 GLOBAL LLC
50003990	PEOPLE CENTER INC
50003764	PEOPLE ETC LLC
50006924	PEOPLE LEASE
50001869	PEOPLE PREMIER II LLC
50003423	PEOPLE PREMIER II LLC
50002420	PEOPLE PREMIER INC
50005565	PEOPLE PREMIER INC
50004769	PEOPLEGURU INC
50002550	PEOPLES TAX SERVICES LLC
50004997	PEOPLE'S UNITED BANK
50007238	PEOPLESYSTEMS
50004978	PERCEPTIVE CONTROLS INC
50004240	PERDUE FARMS INC
50000692	PERFCTION! PAYROLL SERVICES LLC
50000314	PERFORMANCE CONTRACTING GROUP INC
50001566	PERFORMANCE PAYROLL LLC
50001534	PERFORMANCE TAX LLC
50001147	PERIODONTAL SPECIALISTS OF FLINT PC
50004117	PERSONAL ACCOUNTING SERVICES INC
50005075	PERSONAL ACCOUNTING SERVICES INC
50005700	PERSONALIZE HOME CARE SERVICES
50000510	PERSONALIZED BUSINESS SERVICES LLC
50003907	PERSONNEL PLANNERS INC
50006221	PETER BELL PLLC
50006206	PETER H KORETZ
50004361	PETER KOSTOPOULOS CPA PC
50002557	PETER M DOERR PC
50000875	PETERS & SMIHAL PC

TPA ID	TPA Name
50004549	PETERS ACCOUNTING LLC
50000041	PETERS FINANCIAL RX LLC
50000586	PETERSON FARMS FRESH INC
50004060	PETERSON FINANCIAL SERVICES, INC.
50001330	PETRA ACCOUNTING INC
50007408	PETRA US TAX CONSULTANTS
50002201	PETRO PROJECT CONSULTING LLC
50006062	PETRO USA TELEGRAPH STATION INC
50000098	PETTER INVESTMENTS INC
50003512	PETTIT PAYROLL & WORKFORCE SOLUTIONS
50006139	PEVOS AND ASSOCIATES, INC.
50004929	PF FARMINGTON HILLS LLC
50001103	PF MEO ASSOC INC
50003753	PFA TAX & ACCOUNTING
50007320	PFAFF & ASSOC
50003453	PFEFFER HANNIFORD CPA S PC
50003877	PFEFFER, HANNIFORD & PALKA
50001684	PFIZER INC RESOURCE CENTER
50007116	PFS PAYROLL LLC
50006947	PH ACCOUNTING SERVICES P.C.
50002880	PHARMERICA PROFESSIONAL SERVICES LLC
50002892	PHG FINANCIAL LLC
50007809	PHILIP J. PALLADINO CPA, PC
50007709	PHILIP J. PFLUGH, CPA
50007612	PHILIP L LIBERATORE CPA
50002344	PHILIP M LEVITT CPA PC
50001643	PHILIPRAE
50000284	PHILLIP W FITTS
50007827	PHILLIPS TAX & ACCOUNTING LLC
50001087	PHILLIPS TAX & CONSULTING, LLC
50005097	PHINIA INC
50005002	PHOENIX ADVISORS
50001947	PHOENIX FINANCIAL GROUP
50000110	PHOENIX THEATRES GRAND RAPIDS, LLC
50003480	PHRC, INC
50006054	PHRC, INC
50003842	PHYLLIS STOUTENBERG

TPA ID	TPA Name
50000181	PHYLLIS TAX & BOOKKEEPING SERVICES INC
50002819	PHYSICIANS CARE ALLIANCE
50000789	PI DISTRIBUTION, INC
50006511	PICKLES BAR & GRILL LLC
50004267	PIEPER BUSINESS SERVICES
50006628	PIERO P DDS
50006655	PILOT PEO SOLUTIONS INC
50002394	PINNACLE CPA & ADVISORS PLC
50002658	PINNACLE EMPLOYEE SERVICES LLC
50003978	PINNACLE HOSPITALITY INC
50007882	PINNACLE MIDWEST LP
50004798	PINNACLE PAYROLL SOLUTIONS
50003129	PIONEER FINANCIAL SERVICES OF VASSAR INC
50000360	PIONEER FINANCIAL SERVICES OF WARREN INC
50005180	PIPER TAX AND ACCOUNTING LLC
50004221	PIZZA CZARS INC
50005136	PIZZA NOTIONS INC
50006276	PIZZA RANCH FINANCIAL
50001457	PJ ADVISOR GROUP LLC
50003920	PJA STAFFING INC
50002697	PJS ENTERPRISES INC
50003731	PK PETRYKOWSKI CPA
50000408	PLANET FITNESS FENTON LLC
50003718	PLANSOURCE ADMINISTRATIVE SERVICES, INC.
50004246	PLANTE AND MORAN LLP
50007318	PLANTE MORAN
50003809	PLANTE MORAN PLLC
50004404	PLANTE MORAN PLLC
50006210	PLANTE MORAN, PLLC
50007817	PLANTEMORAN
50001600	PLATFORM ONE
50007063	PLATINUM DEVELOPMENT
50002901	PLATINUM HR LLC
50006807	PLATINUM HR MANAGEMENT LLC
50002191	PLAYTIME PARTNERS INC
50001770	PLC SERVICES INC
50002863	PLEASANT VALLEY CUSTOM HOMES LLC

TPA ID	TPA Name
50001619	PLEIAAD ACCOUNTING
50004242	PLICHTA BUSINESS SERVICES, LLC
50002494	PLONKA A J CPA
50001020	PLOTNIK S J ASSOC PC
50005538	PLSM
50001744	PLUMSTEAD P.C.
50002995	PLW CPA PLLC
50005600	PLY PRODUCE AND DELI INC
50004131	PM GROWERS LLC
50000087	PMI ENTERPRISES INC
50007243	PMI PAYROLL MANAGEMENT
50002544	PMI RESOURCES
50000406	PMK ENTERPRISE INC
50001164	PMTS ROCHESTER HILLS LLC
50004736	PMTWORKS NORTH CAROLINA LLC
50000362	PMTWORKS PAYROLL LLC
50001987	PNJK PARTNERS LLP
50000094	POINTE SHELL LLC
50000331	POJO INC
50001929	POLAR STAR STRATEGIES LLC
50004353	POLARIS TAX & ACCOUNTING
50000060	POLK & ASSOC PLC
50002848	POLLYS FOOD SERVICE INC
50002364	POLY-GREEN FOAM LLC
50003131	POLYLOGICAL SOLUTIONS CORPORATION
50001788	POLYMER PACKAGING INC
50007036	POMERANTZ & KAVINOKY & CO
50003755	PONCE PAYROLL SOLUTIONS
50007024	POPLAR INSURANCE AGENCY, INC.
50005271	POPPET ACCOUNTING & BOOKKEEPIN
50004735	POPPINS PAYROLL LLC
50002509	PORTAGE HEALTH HOME SERVICES INC
50002942	PORTER HILLS PRESBYTERIAN VILLAGE
50002765	PORVIN BURNSTEIN & GARELIK PLLC
50007888	PORVIN BURNSTEIN GARELIK PLLC
50003583	PORVIN, BURNSTEIN & GARELIK, P
50004354	POSEIDON MANAGEMENT OF FLORIDA

TPA ID	TPA Name
50007202	POSI
50005130	POSSUM HOLLAR INC
50003294	POST SMYTHE LUTZ ZIEL
50004907	POTG LLC
50002838	POUND LLC
50003070	PPG INDUSTRIES, INC.
50007390	PPPS PAYROLL SERVICES, LLC
50004374	PRACTICAL ACCOUNTING SERVICES
50000742	PRACTICAL HUMAN RESOURCES INC
50003924	PRACTICAL HUMAN RESOURCES INC
50001968	PRACTICE MANAGEMENT HEALTH CON
50007676	PRADIP PATEL
50003080	PRAIRIE VIEW DAIRY SOUTH LLC
50006141	PRANAV KASHYAP
50005275	PRATT-MAJESKY BOOKS
50000945	PRECAST SERVICES INC
50007500	PRECISE ACCOUNTING, INC
50000374	PRECISE BOOKKEEPING AND ACCOUNTING SERVICES LLC
50006387	PRECISE BUSINESS SERVICE
50006321	PRECISE PAYROLL
50004716	PRECISELY PAYROLL INCORPORATED
50001524	PRECISION ACCOUNTING SERVICES
50003821	PRECISION ACCOUNTING SERVICES
50002005	PRECISION PAYROLL SERVICES, INC
50003154	PRECISION VEHICLE SOLUTIONS, LLC
50003872	PREDHOMME & CO
50002153	PREDHOMME & ORTIZ, PLLC
50005043	PREDICTIVE POP INC
50003930	PREFERRED BOOKEEPING & TAX INC
50005552	PREFERRED BUILDING SERVICES LLC
50001166	PREFERRED BUSINESS PARTNERS PLLC
50001273	PREGIS PERFORMANCE PRODUCTS LLC
50001792	PREKETES CPA PC
50005453	PREM TAX AND BUSINESS SERVICES INC
50007222	PREMIER ACCOUNTING & TAX SERVICE LLC
50006028	PREMIER BOOKKEEPING PLUS
50005822	PREMIER DIRECTIONAL DRILLING, LP

TPA ID	TPA Name
50007308	PREMIER FINANCIAL MANAGEMENT
50007614	PREMIER FINANCIAL MANAGEMENT S
50002469	PREMIER HOME SECURITY LLC
50005879	PREMIER PARKING EMPLOYEE SERVICES LLC
50005912	PREMIER PAYROLL
50007170	PREMIER PAYROLL
50004358	PREMIER PAYROLL SERVICES INS
50006998	PREMIER PAYROLL SOLUTIONS LLC
50005504	PREMIER PLUS TAX SERVICES
50004739	PREMIER SMALL BUSINESS SERVICE
50003619	PREMIER TAX & ACCOUNTING
50002829	PREMIER TECH
50004188	PREMIERE ACCOUNTING & TAX SERVICE LLC
50001285	PREMIERE PAYROLL LLC
50000109	PREMIUM ENTERPRISES INC
50003022	PREMIUM ENTERPRISES INC
50004843	PRENZ MAINTENANCE INC
50003251	PRESTIGE ADMINISTRATIVE SERVICE
50002578	PRESTIGE ANESTHESIA PC
50007029	PRESTIGE BUSINESS & FINANCIAL SOLUTIONS, LLC
50002471	PRESTIGE EMPLOYEE ADMINISTRATORS II INC
50003553	PRFUSA INC
50006084	PRICE WATERHOUSE COOPERS LLP
50003263	PRIDE TECHNOLOGIES LLC
50005653	PRIMARY ACCOUNTING SERVICES
50005282	PRIME ACCOUNTING
50002096	PRIME CONCEPTS LLC
50002779	PRIME HEALTHCARE SERVICES - GARDEN CITY LLC
50002290	PRIME PAYROLL SOLUTIONS
50000856	PRIMEFLIGHT AVIATION SERVICES, INC.
50004306	PRIMEPAY INC. OF INDIANA
50006704	PRIMEPAY LLC
50002576	PRIMEPAY OF MICHIGAN LLC
50000863	PRIMETALS TECHNOLOGIES USA LLC
50007729	PRIMETAX INC.
50000485	PRIMORIS SERVICES CORPORATION
50002321	PRINCE & MONTON PLC

TPA ID	TPA Name
50005433	PRINCIPLED WEALTH ADVISORS LLC
50003363	PRIORITY HR LLC
50006779	PRIORITY ONE PAYROLL
50006463	PRIORITY ONE PAYROLL LLC
50002422	PRIORITY PAYROLL PLUS LLC
50006563	PRIORITY QUICK TAX, INC.
50000531	PRISKORN & PANSON PLLC
50005231	PRISM ESOLUTIONS LLC
50005378	PRIVATE CONTROLLER CO.
50001172	PRM MANAGEMENT COMPANY LLC
50001497	PRO PAY LLC
50000624	PRO/DATA PAYROLL SERVICES INC
50002213	PROACTIVE ACCOUNTING SOLUTIONS, LLC
50000596	PROACTS
50007206	PROCARE HR CORPORATION II
50006065	PROCESS DEVELOPMENT CORP
50007791	PROCURIENT, LLC
50003888	PROEMP & ASSOCIATES
50004803	PROF ACTG & TAX
50007536	PROFESSIONAL ACCOUNTING & TAX
50003637	PROFESSIONAL ACCOUNTING SOLUTION
50004056	PROFESSIONAL ADMINISTRATIVE RESOURCES LLC
50002583	PROFESSIONAL AUTO SERVICES INC
50007489	PROFESSIONAL AUTOMATION SERVIC
50006643	PROFESSIONAL CONSULTING & ACCOUNTING GROUP INC
50006634	PROFESSIONAL EDUCATIONAL SERVICES GROUP LLC
50000776	PROFESSIONAL FINANCIAL ASSOCIATES LLC
50000333	PROFESSIONAL HR SOLUTIONS INC
50004152	PROFESSIONAL HR SOLUTIONS INC
50000816	PROFESSIONAL MANAGEMENT SERVICES LLC
50004808	PROFESSIONAL PAYROLL SERVICES
50006613	PROFESSIONAL RECORDKEEPING SYSTEMS LLC
50005804	PROFESSIONAL RUG WORKS INC
50002592	PROFESSIONAL STAFF MGMNT INC
50004872	PROFESSIONAL STAFF MGMNT INC
50004971	PROFESSIONAL SYSTEMS CORP
50004649	PROFESSIONAL TAX & ACCOUNTING

TPA ID	TPA Name
50006965	PROFESSIONAL TAX AND ACCOUNTIN
50000780	PROFESSIONAL TAX SERVICE
50001096	PROFESSIONAL TAX SERVICE INC
50007001	PROFESSIONAL TAX SOLUTION MIWA
50000213	PROFESSIONAL TELECONCEPTS OF ILLINOIS INC
50004199	PROFESSIONAL VALUATION SERVICES, LLC
50004841	PROFIT BUILDERS INC
50007587	PROFIT PULSE ACCOUNTING SLNS
50000756	PROFITNET LLC
50003540	PROFOUND FINANCIAL PLLC
50006827	PROGRESSIVE BUSINESS SERVICES
50002689	PROGRESSIVE EMPLOYER MGT CO III
50005268	PROGRESSIVE EMPLOYER MGT CO XXII
50005754	PROGRESSIVE EMPLOYER MGT CO XXIX
50004989	PROGRESSIVE EMPLOYER MGT CO XXV
50002192	PROGRESSIVE EMPLOYER MGT CO XXVII
50000476	PROGRESSIVE EMPLOYER MGT CO XXX
50004392	PROJECT MEDTECH CONSULTING INC
50002630	PROLOGIX DISTRIBUTION SERVICES EAST LLC
50001839	PROMANAS, INC.
50003092	PROMEDICA HEALTH SYSTEM
50007274	PROMERIO INC DBA CALIFORNIA PAYROLL
50005409	PROMINENCE MANAGERS LLC
50001687	PRONEXUS MICHIGAN WEST LLC
50002802	PRONEXUS MICHIGAN WEST LLC
50005358	PROPAY INC
50000824	PROPAYROLL, INC
50007235	PROPEL HR INC
50001646	PROPER PAY INC.
50007376	PROSELECT SERVICES INC.
50003862	PROSENTIAL BROKER ALLIANCE LLC
50003774	PROSERVICE NATIONAL INC
50002248	PROSPECTUS TAX & ACCOUNTING CPA LLC
50007825	PROSPEROUS STRATEGIES LLC
50004097	PROTAX ACCOUNTING INC
50001069	PRO-TELLIGENT, LLC
50004386	PROVIDENCE PAYROLL SOLUTIONS

TPA ID	TPA Name
50007537	PS PAYROLL SERVICES PLUS
50005387	PSOLUTIONS INC
50006597	PT TRUCKING CO LLC
50007702	PTB HOLDINGS L.L.C.
50006372	PUBLIC PARTNERSHIPS, LLC
50000277	PULTE HOME COMPANY LLC
50004818	PUNG & ASSOCIATES, LLC
50007099	PURA VIDA ACCOUNTING & TAX PLL
50003443	PURE RELEAF N UNION LLC
50007845	PUSH TECHNOLOGIES CORP
50002160	PUZZL GROUP INC
50005771	PVW MIDWEST CUTTERS LLC
50006398	PYPESERVER INC
50008066	PYPESERVER INC
50004974	PYRAMID ADVISORS LLC

## Q

TPA ID	TPA Name
50006187	QQUEST PAYROLL SERVICES
50001178	QTI HUMAN RESOURCES INC
50001404	QTI HUMAN RESOURCES INC
50003855	QTS PAYROLL SDERVICES INC
50006556	QUAD CITY INNOVATIONS LLC
50000434	QUAD/GRAPHICS INC
50005012	QUADRANT BIOSCIENCES INC
50000941	QUALITY ACCOUNTING TAX SERVICE INC
50004458	QUALITY BICYCLE PRODUCTS, INCORPORATED
50006314	QUALITY BOOKKEEPERS LLC
50000648	QUALITY BOOKKEEPING & TAX SERVICE
50002092	QUALITY BUSINESS SOLUTIONS INC
50005153	QUALITY FLOOR SANDING
50001234	QUALITY ROOTS INC
50004524	QUALITY SERVICE MANAGEMENT
50004256	QUALITY SOLUTION INC
50001724	QUALITY TAX & BUSINESS SERVICES
50004787	QUALITY TAX SERVICE LLC
50006143	QUANTA LLC
50007656	QUARTERMASTER BUSINESS SERVICE
50001256	QUAST JANKE AND CO CPA PC
50000415	QUEENS HEAD LLC
50002013	QUESTCO
50007522	QUICK ACCOUNTING
50001232	QUICK BOOKKEEPER INCORPORATED
50001383	QUICK BOOKKEEPER INCORPORATED
50006970	QUICK PAYROLL SOLUTIONS
50008426	QUICKBOOKS ONLINE PAYROLL, INC
50001649	QUICKPAY PAYROLL
50005677	QUINCY ACCOUNTING & TAX SERVICE LLC
50005258	QUINNS TAX SERVICE

## R

TPA ID	TPA Name
50001959	R & A ACCOUNTING
50005515	R & C CLEANING, INC.
50001858	R A CARNAGO & ASSOC PC CPAS
50005173	R AND B TAX CONSULTANTS LLC
50007727	R BONAM
50002421	R F MURRAY AND CO CPAS INC
50000302	R G WARN ASSOCIATES INC
50006693	R SPANGLER & ASSOCIATES INC
50000562	R W ACCOUNTING SERVICE INC
50006016	R&R BOOKKEEPING & TAX SVC LLC
50004623	R&R PAYROLL SERVICES LLC
50006322	R. E. WINGATE ACCOUNTING
50008068	R. JEFFREY & ASSOC.
50003490	R.IAN HUNTER PLLC
50001489	RA TAX & ACCOUNTING, INC.
50003604	RABCO PAYROLL SERVICES
50006576	RACEWAY HOSPITALITY LLC
50003722	RADABAUGH FINANCIAL SERVICES
50003697	RADABAUGH FINANCIAL SERVICES,
50008069	RADABAUGH FINANCIAL SERVICES,
50001890	RAED SWEISS CPA
50006145	RAESE, STRICKLAND, BERRY, GRUBB & NUSKE INC
50003464	RAFALSKI HARE PC
50001875	RAG 5
50005137	RAIR LOWELL OPERATIONS LLC
50007507	RALPH H ZAKERSKI
50003454	RALPH W GILLETT CPA
50001139	RALPH W KANDT JR INC
50000788	RAM INVESTMENT GROUP INC
50006751	RAM TAX
50003896	RAMA CPA LLC
50005789	RAMM ENTERPRISES INC
50007887	RANDAL GARTMAN
50003439	RANDALL A MALUEG
50002511	RANDAZZO ESCHENBURG & ASSOCIATES PLLC

TPA ID	TPA Name
50000634	RANDAZZO, ESCHENBURG & ASSOCIA
50002730	RANDEL & ASSOCIATES, PLLC
50003559	RANDY D FRY CPA PC
50007553	RANDY HOWARD
50006413	RANDY L BURCH TAX ACCOUNTANT
50006073	RANDY L ODETTE CPA
50005209	RANDY L PLUMMER CPA PC
50005220	RANDY MALUEG CPA PLLC
50007124	RANDY P TILBURY CPA
50005323	RANGE TAX & ACCOUNTING
50007670	RANIERI HANLEY & HODEK, PLC
50003931	RANKIN BIOMEDICAL CORP.
50001329	RAS OF GRAND RAPIDS INC
50007482	RAS PAYROLL INC
50001778	RASMUSSEN, TELLER, & CARON PC
50002008	RAVIN & RAVIN CPA'S
50004633	RAY CPA PC
50006673	RAYMOND B DAILY DDS PC
50005618	RAYMOND BOOKKEEP TAX SER
50000494	RAYMOND J NICHOLSON
50003317	RAYMOND W BROWN
50001216	RAYMOND W NEWMAN
50002669	RAYMOND WORLEY ACCOUNTING SERV
50003900	RBF SERVICES INC
50007492	RCO
50006051	RCR EXCAVATING LLC
50002834	RCWILSON FINANCIAL INC
50006672	RDJ JACKSON LLC
50004282	RDK SERVICES
50006034	REA & ASSOCIATES, INC
50000537	REA & SHOEMAKER PC
50005931	REA LOGAN & CO LLC
50007716	REACH & SCHWAIGER
50007722	REACH FINANCIAL SERVICES
50003899	REAL MCCOY BOOKKEEPING LLC
50003377	REAL ORGANIC PROJECT INC
50001473	REALTOR FOR RESCUES

TPA ID	TPA Name
50000285	REAU AND ASSOCIATES PC
50007218	REBECCA HALLAGIN CPA
50002565	RECAPTURE SERVICES LLC
50003276	RECORDS STORAGE DELIVERY & SERVICE, INC.
50002286	RECOVERY PARK
50005870	RECYCLING GROUP SERVICES LLC
50001633	RED BULL NORTH AMERICA INC
50007392	RED DOOR BOOKKEEPING & PAYROLL
50006328	RED GORILLA INC
50005514	RED RIVER PAYROLL
50006887	RED ROBOT - SAGINAW, LLC
50003830	REDDING BANK OF COMMERCE
50006821	REDLEAF VENTURES LLC
50003165	REEDER ACCOUNTING PLLC
50007517	REEDZ COMPANY INC
50002260	REES TAX LLC
50005614	REFLECTIONS BY R MARINO INC
50005821	REFUND TAX SOLUTION LLC
50004760	REGIER, COX & ASSOCIATES
50002128	REHKOPF & SON'S LLC
50001500	REHMANN
50004800	REHMANN
50006818	REHMANN
50007693	REHMANN
50004639	REHMANN - JACKSON
50005716	REHMANN ACCOUNTING LLC
50007096	REHMANN ACCOUNTING LLC
50001565	REHMANN ROBSON
50001582	REHMANN ROBSON
50003541	REHMANN ROBSON
50003554	REHMANN ROBSON
50003843	REHMANN ROBSON
50004669	REHMANN ROBSON
50005322	REHMANN ROBSON
50005324	REHMANN ROBSON
50005363	REHMANN ROBSON
50006013	REHMANN ROBSON

TPA ID	TPA Name
50006183	REHMANN ROBSON
50007262	REHMANN ROBSON
50007488	REHMANN ROBSON
50007617	REHMANN ROBSON
50007627	REHMANN ROBSON
50005004	REITZ FINANCIAL GROUP LLC
50003970	RELAXING RITUALS, LLC
50006968	RELIABLE PAYROLL SERVICES, INC.
50004789	RELIANCE BENEFITS, LLC
50007823	RELIANT TAX ADVISERS GP
50000274	REMAX P S LLC
50006884	REMITZ TAX AND ACCOUNTING LLC
50006069	RENAISSANCE FINANCIAL GROUP
50001296	RENDEL ELIE & ASSOCIATES PLC
50000745	RENEW BIOSCIENCE LLC
50005399	RENEW MEDICAL MANAGEMENT LLC
50001432	RENIE KATE INC
50004076	RENIS MANAGEMENT CO LLC
50002738	RENT-A-CENTER EAST INC
50002354	RENTFROW TAX & ACCOUNTING LLC
50000793	REPUBLIC NATIONAL DISTRIBUTING COMPANY LLC
50004985	REPUBLIC SERVICES INC
50004269	RESILIENT BOOKKEEPING, LLC
50003150	RESOLVERE INC
50005099	RESOURCE MANAGEMENT INC
50004231	RESOURCE ONE INC
50005635	RESOURCES UNLIMITED MASONRY
50001660	RESOURCING EDGE
50006377	RESTAURANT SOLUTIONS INC
50006907	REV GROUP
50003494	REVA KLEIMAN
50002442	REX CARRIERS INC
50001174	REX RUSH INC
50002066	RHJR INVESTMENTS INC
50000463	RHOADES MCKEE PC
50005252	RHONDA L HINDS & ASSOCIATES CPA PA
50001717	RIASHI RESTAURANT GROUP

TPA ID	TPA Name
50004072	RICE & BLACKMAN C.P.A.'S P.C.
50003010	RICH AND ASSOCIATES INC
50005459	RICH CONSULTING SERVICES
50003908	RICHARD A MAGLEY CPA LLC
50005741	RICHARD A PALLAS PC
50000373	RICHARD B EBACH CPA PC
50006935	RICHARD BEAUCHEMIN CPA
50001015	RICHARD C GILLIKIN & ASSOCS PC
50000379	RICHARD E MAHLMEISTER CPA PC
50007120	RICHARD G LORENZ CPA
50002739	RICHARD H VEIHL CPA PC
50001811	RICHARD J BOYSE PC
50002986	RICHARD J KEIL, CPA P.C
50001784	RICHARD J KUJALA EA INC
50006641	RICHARD J WILSON CPA PC
50001628	RICHARD K. MORLEY & ASSOC. LTD
50003721	RICHARD KING
50005211	RICHARD L SCHALK CPA PC
50001416	RICHARD L STOMPS II
50001556	RICHARD M BYERLY LLC
50006940	RICHARD P HITCH CPA PLLC
50001360	RICHARD P OLEARY CPA
50007875	RICHARD PETTIT BUILDERS INC
50005227	RICHARD R CECH CPA PC
50003678	RICHARD SHAPIRO CPA PC
50004758	RICHARD VAN EYK, CPA APC
50001225	RICHARDS & MCDUGALL,P.C.
50004589	RICK BARNETT FINANCIAL GROUP
50007464	RICKERT ACCOUNTING
50005697	RICO MARKETING CORP
50004942	RIC'S FOOD CENTER - ITHACA, LTD.
50000600	RIETSCH TAX & ACCOUNTING LLC
50005204	RIGG J A CPA
50006146	RIGHT LEAD BOOKKEEPING
50006958	RIGHT ON TIME BOOKKEEPING
50006602	RIGHT WAY CPA SERVICES PC
50003235	RIGHTSOURCE HOLDING COMPANY "D" LLC

TPA ID	TPA Name
50004049	RIJA INC
50005473	RIKA SERVICES LLC
50003383	RILEY GARN
50006985	RIMA NORKINA
50002590	RINGLER AND CO PC
50006241	RIPPLING PEO 1, INC.
50007220	RITA DREW
50003362	RITA M. LINDGREN
50003700	RITCH, BREEDEN & COMPANY
50003550	RITS ACCOUNTING PC
50006547	RITZEMA ACCOUNTING INC
50005335	RIVER FUEL LLC
50002888	RIVERBANK YOUTH THEATRE
50002020	RIVERHOUSE BAR & GRILL
50004864	RIDERIDGE INVESTMENTS & ASOC LLC
50004158	RIVERSIDE ACCOUNTING INC
50004212	RIVERTOWN FINANCE LLC
50003086	RIVERWALK GRILL, LLC
50006257	RJ PENCE INC
50001039	RJC HOLDING COMPANY PC
50002955	RJHAYES FINANCIAL SERVICES INC
50002642	RKT HOLDINGS LLC
50004966	RLG ACCOUNTING & TAX SERVICE LLC
50001567	RLG MANAGEMENT CONSULTANTING L
50001450	RMA SERVICES LTD
50003195	RMD HOLDINGS LTD
50000797	RMS ADVISORS, PLLC
50001998	RNR TAX AND FINANCE INC
50002652	ROADHOUSE TAVERN LLC
50006164	ROADRUNNER LAWN ORNAMENTS, INC
50008073	ROBAL TECH, LLC
50006266	ROBBINS & ASSOCIATES LLC
50001081	ROBERT A BLEHM INC
50007151	ROBERT A BOYCE, CPA, PC
50006901	ROBERT A SABINE
50002408	ROBERT B KAHN AND ASSOCS PC
50000436	ROBERT BASSMAN AND ASSOC LLC

TPA ID	TPA Name
50007644	ROBERT D BURMEISTER PC
50005868	ROBERT DUDA CPA PC
50001244	ROBERT E POMPEY
50004021	ROBERT F MURRAY AND COMPANY CERTIFIED PUBLIC ACCOUNTANTS PC
50002120	ROBERT F WINNICK CPA PC
50005314	ROBERT GORE & ASSOCIATES
50007495	ROBERT HARPER
50008074	ROBERT HARPER
50002234	ROBERT HEIN III
50003052	ROBERT J KAINAYA CPA INC
50007079	ROBERT J SCOTT PC
50002909	ROBERT L. IGNASIAK, CPA
50006731	ROBERT M DENBOER SR. ACCTNT
50007858	ROBERT P FAHEY CPA LLC
50007674	ROBERT P RUSSO CPA PC
50002027	ROBERT P STEINHEISER
50007053	ROBERT R NAUGLER
50004747	ROBERT RICCI CPA
50007219	ROBERT S TARASKAVAGE CPA
50006115	ROBERT STEPHENS & CO, PC
50005699	ROBERT SWANSON
50005813	ROBERT VAN LOOZENOORD CPA PC
50004017	ROBERT W MOL
50000923	ROBERTA A OTTO CPA PLC
50004941	ROBERTA BELLANGER
50004104	ROBERTS BOEHLER & FISHER, PC
50002104	ROBERTS R D CPA PC
50004940	ROBERTSON & CARPENTER CPAS PC
50003785	ROBIN L STERANKO CPA
50003703	ROBINSON FARMER COX ASSOCIATES
50006690	ROBINSON ROBINSON & ASSOCIATES INC
50004763	ROBYN L REBEC
50000367	ROCHELLE J KELLEY CPA PC
50004181	ROCHELLE L VITALE INC
50001925	ROCHON ACCOUNTING & TAX SVC
50003779	ROCKET CITY TAX PROFESSIONALS
50001810	ROCKFORD ACCOUNTING INC

TPA ID	TPA Name
50002412	ROCKFORD FINANCIAL SERVICES
50004832	RODGERS TAX & ACCOUNTING, LLC
50000838	RODNEY L RIETH PC
50007475	ROEDL LANGFORD DE KOCK LP
50006367	ROEDL LANGFORD DEKOCK
50004643	ROGEN & YOUNG CPAS
50001767	ROGER C BIRKS
50000319	ROGER D PERSIN CPA PC
50007068	ROGER D SPERLBAUM, CPA
50000082	ROGER D WESTOVER CPA
50002369	ROGER G METCALF
50002386	ROGER J KOLEHMAINEN CPA PC
50001495	ROGER SIPE CPA FIRM LLC
50006438	ROGERL VAN DYKE CPA
50002457	ROGOW & LONEY, P.C.
50004613	ROLLAND C HEIM CPA
50003017	ROLLER BEARING CO OF AMER
50006726	ROLLFI, INC.
50005795	ROLLS-ROYCE NORTH AMERICA
50006267	ROLOFF, HNATEK, & CO, LLP
50006381	ROMULUS BUSINESS SERVICE INC
50003316	ROMULUS HOUSE RESTAURANT, LLC
50000927	RON GEDDISH INC
50002899	RON HELDER ACCOUNTING SERVICE
50001425	RON OLTERMAN
50006735	RON WROBLEWSKI, CPA
50005963	RONAK BHATT CPA LLC
50003437	RONALD D DAHLKE
50005182	RONALD DAVID ELINSKI INC
50004875	RONALD F KRAWCZYK CPA PC
50005805	RONALD FRANCHI CPA PLC
50001422	RONALD G HARRIS CPA PC
50006708	RONALD KOZERA
50003334	RONALD L MALACH PC
50005410	RONALD W HORNUNG
50006392	RONG FU, CPA
50003587	RONNI FRASER

TPA ID	TPA Name
50002593	ROONEY CRANE SERVICE LLC
50003488	ROOST CHIROPRACTIC CLINIC
50005536	ROOYAKKER & COMPANY, PLLC
50005212	RORY T DILL CPA PLC
50001435	ROSCOMMON #2, INC.
50005030	ROSCOMMON METROPOLITAN RECREATIONAL
50002526	ROSEANN MANOOGIAN ATTAR
50006683	ROSEMARY CAR WASH INC
50004232	ROSEMARY CASTRO
50001731	ROSEMARY J GRAND CPA PC
50001653	ROSENBAUM & ASSOCIATES INC
50005377	ROSENBAUM ROLLINS & OLAH PC
50004197	ROSEY BROTHERS PC
50006607	ROSLUND, PRESTAGE & COMPANY, P.C.
50001519	ROSS AND COMPANY PC
50005185	ROTHBURY TAVERN, LLC
50003776	ROTHI TAX SERVICE
50006265	ROTHROCK PAYROLL SERVICES
50006000	ROTTMAN KINGSTON AND NEUVIRTH
50005748	ROTTMAN KINGSTON NEUVIRTH PC
50002179	ROUMEL SHEENA ACCOUNTING PC
50000334	ROUND OAK PROPANE GAS LLC
50003463	ROUND THE CORNER ICE CREAM SHOP LLC
50005782	ROUNDARCH
50005443	ROUNSFULL FINANCIAL GROUP
50008075	ROUTEFLO LLC
50007314	ROXANA MUNTEAN CPA
50004750	ROY J ROBERTSON DDS
50006579	ROY L WAGERS
50006360	ROY WAGERS CPA
50000100	ROY, NOYE & ASSOCIATES CPA PC
50006577	ROYAL ARC WELDING CO
50005492	ROYAL BARBER LLC
50002528	ROYAL HIGHNESS MANAGEMENT LLC
50002280	ROYAL OAK INDUSTRIES
50006592	ROYAL TAX SERVICES INC
50002948	ROZEK ENTERPRIZES INC

TPA ID	TPA Name
50000980	RP FINANCIAL CPA LLC
50002211	RP PROFESSIONAL TECHNOLOGY CONSULTING SERVICES LLC
50000753	RPC EMPLOYER SERVICES INC
50006470	RPO COATINGS INC
50006990	RR ACCOUNTING, P.C.
50001902	RR FINANCIAL SERVICES PLLC
50001763	RRG & G PC
50007251	RS ACCOUNTING & TAX SERVICES
50006220	RSCM
50005407	RSM US LLP
50006552	RSR CREEK LLC
50006882	RUBEN DURAN
50007527	RUBEN DURAN
50006783	RUUKILA NEGRO AND ASSOC CPAS
50005434	RUUKILA, NEGRO AND ASSOCIATES CPA PC
50002522	RUN LOCAL GARAGE DOORS
50005945	RUPERT BROACH CO
50005071	RURAL HEALTH ASSOCIATES LLP
50001062	RUSS' GRAND RAPIDS LLC
50007750	RUST CONSULTING
50002520	RUSTOM ENTERPRISES INC
50004450	RUTH A KEELEY
50000895	RUTH L NIHART PC
50002163	RVP FIBER COMPANY LLC
50004371	RWM CPA LLC
50002647	RYAN MALBURG FARMS LLC
50000128	RYAN S LEBSTER DDS PLLC
50007106	RYAN, LLC
50000973	RYBAK AND ASSOCIATES, PLLC

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TPA ID	TPA Name
50006611	S & S BOOKKEEPING SERVICES INC
50006512	S & W CONCRETE CONSTRUCTION
50004257	S PAP INC.
50005569	S S TAX SERV INC
50005339	S&K ACCOUNTING
50003567	S&W DATA PROCESSING INC
50002250	S&W PAYROLL SERVICES
50007841	S.R. WIERCKZ, LLC
50004996	S1 LLC
50000924	S2 HR SOLUTIONS 1D LLC
50003321	S2 HR SOLUTIONS 1D LLC
50003667	S3 MANAGEMENT GROUP
50007678	SABELLA & GRAHAM PC
50002831	SACK ON CASCADE LLC
50002418	SAFER HOME SERVICES NORTH AMERICA LLC
50005692	SAGINAW CHIPPEWA INDIAN TRIBE
50005213	SAGINAW HWY TROPICAL SMOOTHIE LLC
50002625	SAGINAW INTERMED SCHOOL
50002567	SAGINAW VALLEY TAX & ACCOUNTING SERVICES PC
50004880	SAGINAW VALLEY TAX & ACCOUNTING SERVICES PC
50001616	SAHASA REALTY CORP
50004887	SAHR BUILDING SUPPLY INC
50006701	SAI TROY FOOD INC
50002245	SAILING TAX & FINANCIAL SERVIC
50007665	SALLY BRINK
50000593	SALLY E OPERACZ
50002646	SALLY THEIS CPA PC
50006218	SALSA SOFTWARE INC
50004826	SALT PAYROLL CONSULTANTS
50007426	SALVATORE PASSALACQUA, LLC
50003921	SAM HODGES & ASSOCIATES LLC
50000492	SAM TAX & ACCOUNTING, INC.
50001231	SAMANN & ASSOCIATES PC
50004901	SAMONA JARBO LLC
50006638	SAMS ACCOUNTING & TAX SERVICE INC

TPA ID	TPA Name
50007237	SAMUEL TOLCHIN
50001217	SAND BAY TRADING CO LLC
50005125	SANDON LEIST AND CO PLLC
50002574	SANDRA KAY OVERTON DORIS M HAYNER
50004304	SANDRA KINNEY
50007107	SANDRA LAWSON
50001935	SANDRA MILLER
50006022	SANDRA R RAE, E.A.
50002433	SANDY CREEK INC
50003653	SANDY PAWLOWSKI
50002271	SANDY PINES WILDERNESS TRAILS
50006186	SANDY WATSON
50004239	SANGSHIN INDUSTRIAL CO LTD
50001251	SANRA INC
50000418	SANTORINI ENTERPRISES INC
50003249	SAPPHIRE ACCOUNTING & TAX SOLUTIONS
50003629	SARA DAROOGUE
50001276	SARA E SMITH CPA
50003885	SARA GARBER-YOUNG
50007052	SARA MCGUCKIN
50005269	SARA SCHUBERT CPA, LLC
50004307	SARAH A BAZINET CPA PLLC
50002502	SARAH E DAVIS
50002449	SARAH M ELSWICK
50004604	SARAH MALLO-HOFF CPA
50006446	SARAH PAGE HAIR LLC
50000673	SARAH WRIGHT
50000822	SARASIN & ASSOCIATES INC
50006980	SARIKA CPA PLLC
50005499	SATELLITE DATA, INC. DBA SERVI
50004499	SAULT STE MARIE TRIBE CHIPPEWA
50003595	SAVAGE CONSULTING
50007118	SAVANT HCM LLC
50006258	SAVEON RX PHARMACY INC
50000512	SAVERINO CPA, PC
50000773	SAYE & ASSOCIATES LLC
50004005	SAYLER'S ACCOUNTING & TAX SPECIALISTS INC

TPA ID	TPA Name
50001024	SB & W PC
50006429	SBA CPA
50003202	SBE MEDICAL, INC.
50005953	SBOWMAN, LLC
50007058	SBTC ACCOUNTING AND TAX SERVICES
50003962	SCA CORP
50003723	SCAPINI & CO
50003357	SCHAEFER ACCOUNTING SERVICES, LLC
50004227	SCHAEFER DENTAL GROUP - ANN ARBOR, PLLC
50004749	SCHAFER'S INC
50001879	SCHAFFER & LAYHER, PLLC
50001018	SHELLENBERG & EVERS PC
50004001	SCHENCK SC
50006621	SCHENKER AMERICAS, INC.
50004208	SCHEPERS & HOFSTRA PC
50006336	SCHLATTMAN ACCOUNTING AND TAX
50003244	SCHLAUPITZ MADHAVEN PC
50004305	SCHLAUPITZ & MADHAVAN PC
50000889	SCHMIDT KONING VILLARREAL & ASSOCIATES LLC
50007865	SCHMITT & KAYLOR, CPA'S
50004567	SCHMITT ACCOUNTING SOLUTIONS INC
50007789	SCHNEIDER & COMPANY CPA
50004544	SCHNEIDER LARACHE HAAPALA & COMPANY PLLC
50004616	SCHNITZ BAKERY INC
50004311	SCHOEPPNER & ASSOC
50006197	SCHOFIELD ACCOUNTING & TAX SER
50001227	SCHOLTEN FANT PC
50004647	SCHOOL MANAGEMENT SYSTEMS OF M
50002715	SCHOSTAK BROTHERS CO INC
50006207	SCHRAM AND ASSOCIATES
50002273	SCHREIBER AND COMPANY PC
50002455	SCHROTENBOER TAX & FINANCIAL SERVICES INC
50002363	SCHUHARDT & CHAMBERLAIN PC
50003918	SCHULTZ & ASSOCIATES PLC
50004568	SCHULTZ & SONNENBERG PC
50007155	SCHULTZ ACCOUNTING SERVICES
50003398	SCHULTZ R

TPA ID	TPA Name
50005648	SCHULZE, OSWALD, MILLER & EDWARDS PC
50003758	SCHUPRA AND ASSOCIATES LLC
50000344	SCHWEGLER INSURANCE AGENCY INC
50004486	SCIOLI & ASSOCIATES P.C.
50001474	SCIOLI & ASSOCIATES, P.C.
50002403	SCORZELLI & ASSOCIATES
50000901	SCOTLAND EMPLOYEE LEASING CO
50006271	SCOTT A SAUNDERS CPA PC
50003937	SCOTT AND BETH ROBINSON DDS
50003116	SCOTT G JASMAN
50000113	SCOTT KOLL PC
50002312	SCOTT M. WAKERLEY, CPA, LLC
50006831	SCOTT MATTESON
50003266	SCOTT VORRATH
50002328	SCOTT W LENNARD CPA LLC
50001197	SCOTT W SIMS CPA PC
50004357	SCOTT'S BARN RESTORATION LLC
50003194	SCOTTS MIRACLE-GRO COMPANY
50008083	SCREEN TECHNOLOGIES, LLC DBA R
50006659	SDH SERVICES WEST LLC
50002786	SE ANDERSON & ASSOCIATES, LLC
50003991	SEALASKA ENGINEERING & APPLIED SCIENCES, LLC
50004287	SEAN HANTHORN
50004437	SEAN P TRACEY
50005925	SEASIDE ELITE PROFESSIONAL BOO
50004533	SEBER TANS PLC
50007813	SEBER TANS, PLC
50000228	SECURE ASSET MANAGEMENT
50006558	SECURE EDUCATION CONSULTANTS, LLC
50000396	SECURE TALENT INC
50007195	SECURE TAX
50004101	SEDER FARMS INC
50003007	SEDGWICK CLAIMS MANAGEMENT SERVICES INC
50004364	SEE TAX SOLUTIONS, LLC
50001615	SEEGER TAX SERVICES
50000729	SEELOW & CO
50006654	SEFTON ACCOUNTING ASSOCS INC

TPA ID	TPA Name
50006153	SEGER TAX & ACCOUNTING LLC
50004271	SEGUE HR LLC
50004332	SEIDLING BOOKKEEPING INC
50002822	SELBY TAX & ACCOUNTING PC
50000291	SELECT ACCOUNTIN TAX SERV
50006101	SELECT HCM
50001029	SELECT MANAGEMENT II INC
50005388	SELECT MANAGEMENT II INC
50001004	SELEWSKI RENE M
50005489	SELF
50007469	SELF
50003910	SELF EMPLOYED
50007198	SELF EMPLOYED
50007891	SELF EMPLOYED
50001668	SELF-EMPLOYED
50006259	SEMBERA & BIEDIGER PC
50002337	SEMCO ENERGY INC
50002249	SEMPERIS, INC
50004547	SENIOR ADVISORY SERVICES PLLC
50002199	SENIORS WELLNESS GROUP PC
50003416	SENER, CPA, P.C.
50001499	SENTRIC INC
50005934	SEO CONSULTING LLC
50002142	SEQUOIA ONE PEO LLC
50006505	SEQUOIA ONE PEO LLC
50005582	SEQUOIA TRUSTED ADVISORS, INC
50006338	SERENDIPITY PAYROLL INC
50005548	SERLIN, TRIVAX, & STEARN PLLC
50005005	SERVANT HR INC
50005634	SERVICE SPECIALTIES II INC
50003421	SETON FAMILY OF HOSPITALS
50006806	SETTLEMENT SERVICES INC
50002365	SETZKE ALFONSO AND ASSOC INC
50005742	SEVEN BROTHERS PAINTING, INC.
50003736	SEVFIN LLC
50000101	SEYMOUR TAX AND BUSINESS CONSULTING LLC
50007878	SG INC CPA

TPA ID	TPA Name
50003425	SHAFFER AND ASSOCIATES CPAS PC
50003709	SHAH & ASSOCIATES CPA PC
50000642	SHALABY BOOKKEEPING & TAX SERV
50002656	SHAMMAMI & KASGORGIS CPA'S PC
50000085	SHANNON HOOVER
50000442	SHAPE CORP
50003479	SHAPIRO BAG CO
50005988	SHARED CONSULTING LLC
50004261	SHARKHAMI OF SHELBY, INC
50007072	SHARMI TELGT-WEEMS
50001814	SHARON A KARTES LLC
50001176	SHARON AVENUE CONVENIENCE INC
50002221	SHARON K OVERHOLSER LLC
50006812	SHARON L. DENBOER ACCOUNTING
50005965	SHARON M. CICATELLO, C.P.A.
50006396	SHARON PORTREY
50004441	SHARON REIDER PALITI PC
50001222	SHARON ROBBINS CPA PC
50000711	SHARP PAYROLL FL
50001938	SHARP'S ACCOUNTING & TAX, P.C.
50006236	SHAULL TRUCKING, LLC
50002242	SHAUN E BONWELL CPA PC
50001988	SHAUN M. BONNELL, CPA
50006443	SHAW, FRANZEL & KURSINSKY, PLLC
50000385	SHAWN CRAFT PC
50006687	SHAWN M MCDONNELL & COMPANY
50007626	SHAWN SINAWA
50001365	SHAYNA ACCOUNTING CPA S PC
50001596	SHAZAD SINGH
50002800	SHEA CHEVROLET LLC
50004949	SHEA TAX CONSULTING INC
50003339	SHEAKLEY HR LLC
50007066	SHEAKLEY PAY SYSTEMS
50000320	SHEAKLEY UNISERVICE
50006561	SHEERER ACCOUNTING LLC
50006934	SHEFUN ENTRPRISES INC
50006369	SHEILA PAULUS

TPA ID	TPA Name
50000781	SHELBY 3 LLC
50005034	SHELBY FOOD MANAGEMENT INC
50002178	SHELDONS ACCOUNTING TAX SERV
50006977	SHELLEY NORDINE ACCOUNTING
50003207	SHERI L SCHUMANN TAX & ACCOUNTING INC
50003545	SHERIFF & MORGAN PC
50002170	SHERMAN DAIRY BAR INC
50004995	SHERR DEVELOPMENT CORP.
50001494	SHERWOOD ON THE HILL INC
50000725	SHERYL FARNSTROM
50005431	SHIAWASSEE CNTY INTERM SCHOOLS
50005158	SHIELD SECURITY CONSULTANTS AND PROTECTION SERVICES LLC
50000104	SHIFT HUMAN CAPITAL MANAGEMENT, INC
50007756	SHILOH ASSETS MANAGEMENT L.C
50002622	SHIMOUN YALDO KASHAT & ASSOCIATES PC
50002189	SHINDEL ROCK AND ASSOCIATES PC
50005047	SHIPPING CONTAINER INC
50006401	SHIRLEY J SHUMAN-ALEGRE
50006397	SHIRLEY SUTTON
50007061	SHOEBOX TAXES
50001277	SHOHATEE TAX SERVICE INC
50004783	SHONEBARGER, BEALE , MILLER & ASSOCIATES CPA
50004448	SHORELINE ACCOUNTING AND TAX SERVICE PLC
50000720	SHOULTES TAX
50005998	SHOWS TAX & ACCOUNTING
50004620	SHREE RAM ACCOUNTING AND TAX S
50003866	SHREENATH FINANCIAL SERVICES
50006172	SHRUTI TAX & ASSOCIATES
50003816	SHS PAYROLL LLC
50003310	SHU C NICHOLS
50007351	SHULTZ HUBER AND ASSOCIATES, INC.
50005999	SHUMATE ACCOUNTING LLC
50003570	SI CORP
50007745	SID S KELLY MA EA CFP
50000603	SIDECAR FARMINGTON LLC
50002751	SIDECAR HR LLC
50007410	SIEGELAUB ROSENBERG GOLDING &

TPA ID	TPA Name
50005608	SIEGFRIED CRANDALL P.C.
50002798	SIEGRIST& SIEGRIST CPAS
50000900	SIENA ACCOUNTING CPA PLLC
50005685	SIENA CAPITAL MANAGEMENT, LLC
50000625	SIGMA MANUFACTURING INC
50000225	SIGNATURE ENGINEERED SOLUTIONS, LLC
50007178	SIGRIST, CHEEK, POTTER & HUYSE
50005155	SIKORA S L CORP
50004846	SILK ROAD CONSULTING INC
50005659	SILK ROAD CONSULTING INC
50002351	SILVER LAKE MANAGEMENT CO
50003846	SILVER PEAKS ACCOUNTING SERVIC
50004000	SILVERMAN AND MORRIS PLLC
50002959	SILVERMAN KAPLAN & SAKWA CPA'S CPC
50006152	SILVERTREK SYSTEMS
50005907	SIMBOL WY INC
50007216	SIMIC CPA CO
50007802	SIMMCO, LLC
50002419	SIMON & CAMPBELL PC
50005077	SIMON MANAGEMENT ASSOCIATES II LLC
50004014	SIMPEO LLC
50002699	SIMPLE AG, LLC
50004334	SIMPLE SOLUTIONS ACCOUNTING LL
50006127	SIMPLEPAY LLC
50005466	SIMPLIFI EMPLOYER OUTSOURCING
50007160	SIMPLIFIED ACCOUNTING
50004430	SIMPLIFIED ACCOUNTING & TAX SERVICE INC
50001377	SIMPLOY OF FLORIDA INC
50005783	SIMPLY BOOKS LLC
50002405	SIMPLY COUNTED BUSINESS SERVICES INC
50000910	SIMPLY NOTED SERVICES PLLC
50001436	SINELLI & ASSOCIATES PC
50006675	SINGLEPOINT OUTSOURCING INC
50002009	SINK GORDON ACCOUNTANTS & ADVI
50007393	SIRATEC SERVICES LLC
50002157	SIRRINE & ASSOCIATES INC
50001380	SITE SOLUTIONS LLC

TPA ID	TPA Name
50006667	SITTO ADVISORY PLLC
50007109	SIU & ZANOWICK, CPAS
50002994	SIWECKI CONSTRUCTION INC
50005961	SJC BOOKKEEPING
50003118	SJS BUSINESS SERVICES INC
50001678	SJTAYLORPLLC
50004378	SK CPA LLC
50005964	SK ENTERPRISES
50006012	SK FINANCIAL CPA LLC
50001090	SK UNIVERSAL TAX & CONSULTING CPA PLC
50003805	SK WINSTON CPA CFE
50005255	SKCCPA
50000193	SKIBBE ASSOICATES PC
50005210	SKIBBE BUS TAX SERV
50003705	SKIL SOLUTIONS
50005296	SKIL SOLUTIONS LLC
50005601	SKILLED TRADES RECRUITERS INC
50002277	SKILLMAN GROUP PLC
50001503	SKILLWORTH TALENT GROUP
50002666	SKILLWORTH TALENT GROUP., LLC
50003224	SKILLWORTH TALENT GROUP., LLC
50001445	SKINNER INC
50006562	SKODA MINOTTI
50005839	SKOP'S TAX SERVICE, LLC
50002878	SKY RIVER GOODS LLC
50005009	SKYE SUH PLC
50000033	SLATER CUSTOM FARMING LLC
50004359	SLD ACCOUNTING SOLUTIONS, LLC
50003265	SLIFKO & ASSOCIATES INC
50000967	SLONIKER AND WOODGATE PC
50003864	SMALL BUSINESS ACCOUNTING & COMPUTER SERVICES INC
50000932	SMALL BUSINESS HEALTH INSURANCE LLC
50003729	SMALL BUSINESS RESOURCE CENTER
50002773	SMALL BUSINESS SOLUTIONS
50004857	SMARCH EYECARE ASSOCIATES PLLC
50002311	SMART START CORPORATION
50003106	SMART START OF JENISON LLC

TPA ID	TPA Name
50003171	SMART START OF SOUTH LYON WEST LLC
50006299	SMARTCHART INC
50003880	SMART-FILL EMPLOYER RESOURCES
50006862	SMD CONSUTLING AND ACCOUNTING
50006040	SMG MANAGEMENT GROUP LLC
50004577	SMIHAL AND COMPANY
50000413	SMITH & ASSOCIATES CPA PC
50003327	SMITH & CO CPA PLC
50001464	SMITH & COMPANY, CPA'S
50001479	SMITH + COMPANY
50000643	SMITH MACHINE CONTROLS DESIGN
50004540	SMOKERS DEPOT OF HIGHLAND INC
50000260	SMOKERS OUTLET OF CLAWSON, INC.
50004412	SMOLIN LUPIN
50001349	SMP BUSINESS SERVICES, LLC
50007497	SMYLE AND ASSOCIATES LLC
50006052	SNELLING SERVICES, LLC
50006261	SNF PAYROLL LLC
50001315	SNM STAFFING, INC
50002685	SNOWDEN BUILDERS LLC
50006422	SNYDER BOOKKEEPING
50003546	SOBHI BOKTOR
50004619	SOLE PROPRIETOR
50003578	SOLEX PAYROLL SYSTEMS INC
50001593	SOLO AVIATION INC
50000065	SOLYCO LLC
50004608	SOMNIUMSOLUTION
50004016	SONIC DIVISIONAL OPERATIONS LLC
50006280	SONYA MCCOY
50003187	SORENSEN GROSS CONSTR CO INC
50002357	SOSNOWSKI & CO INC
50000522	SOUL PURPOSE HOME CARE LLC
50007558	SOURCEPOINTE OF AL LLC
50001486	SOUTH FLORIDA PAYROLL SERVICES
50004196	SOUTH WILSON LLC
50004976	SOUTH WILSON LLC
50001713	SOUTHCO INC

TPA ID	TPA Name
50002161	SOUTHEASTERN EMPLOYEE BENEFITS GROUP INC
50005702	SOUTHERN PERSONNEL MANAGEMENT
50000996	SOUTHFIELD CITY ACCOUNTING DEPT.
50002468	SOUTHFIELD LODGE INC
50003109	SOUTHGATE MI OPCO LLC
50002425	SOUTHWESTERN CARDIO-DIAGNOSTICS, INC
50007386	SOUTHWESTERN PAYROLL SERVICE I
50005166	SOVINSKY & COMPANY PC
50002101	SOVRAN & DILLAMAN LLC
50002349	SPA ASSOCIATES LLC
50005029	SPARK TALENT ACQUISITION INC.
50000777	SPARKLE BUGGY MANAGEMENT, INC
50000635	SPARTAN STORES INC
50005160	SPC OF CANTON, LLC
50001210	SPE UTILITY CONTRACTORS LLC
50001901	SPEAR CPA CFP PC
50006039	SPEARMAN PC SERVICES
50007873	SPECIALIZED ACCOUNTING SERVICES, LLC
50004204	SPECMO ENTERPRISES INC
50006710	SPECTRUM EMPLOYEE SERVICES, INC.
50006082	SPECTRUM HEALTH GRAND RAPIDS
50004876	SPEEDWAY CONCESSIONS
50003948	SPEEDY ESCROW SERVICES LLC
50004217	SPEEDY METALS OF FRASER
50004563	SPENCE TAX SERVICE
50005425	SPIELMAKER ACCOUNTING INC
50005786	SPIGEL FAMILY HOLDINGS
50000132	SPITZ ACCOUNTING AND TAX SERVICES INC
50001706	SPOELMAN HOVINGH & FELDT INC
50002198	SPORTBIKE TIRE SERVICE
50002112	SPORTSMAN PIZZERIA INC #632
50000536	SPREADSHEET SPECIALIST LLC
50005880	SPRINGFIELD ACCOUNTING AND TAX SERVICE INC
50002025	SPX FLOW INC
50000022	SQUARE PAYROLL INC
50000217	SQUARESET SOLUTIONS LLC
50004308	SQUIER ACCOUNTING & CONSULTING

TPA ID	TPA Name
50006442	SQUIRES PROFESSIONAL SERVICES
50005948	SR AUDIO INC
50002063	SRG GLOBAL INC
50005263	SRH ENTERPRISE
50006228	SRI TAX SERVICES, LLC
50001077	SRS INDUSTRIES LLC
50003050	SSC SUPERIOR TOWNSHIP OPERATING COMPANY LLC
50006349	SSCHWIER
50007504	ST
50002989	ST CLAIR COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
50001803	ST FRANCIS HOSPITAL
50006631	ST JOHN HEALTH SYSTEM
50007374	STABENOW & ASSOCIATES
50007396	STACI STEFFANI-FULLER
50003979	STACY L BERNDT CPA PLLC
50003299	STADIUM RETAILER LLC
50004409	STAFF LEASING INC
50005138	STAFF MANAGEMENT INC
50000102	STAFF UP STAFF DOWN
50001970	STAFFLINK OUTSOURCING IV INC
50002556	STAFFMARK INVESTMENT LLC
50005055	STAFFORD BOOKKEEPING & TAX SERVICE INC
50002480	STAFFPAY INC
50000660	STALEY MASONRY & CONSTRUCTION
50002475	STAMBAUGH NESS, INC.
50007397	STAMPER BOOKKEEPING SERVICE
50005636	STANCIL TAX SERVICE LLC
50004952	STANDARD COMPUTER SYSTEMS INC
50001934	STANDARD PAYROLL CORPORATION
50002594	STANDARDAERO BUSINESS AVIATION SERVICES LLC
50002910	STANEK & ASSOCIATES CPAS PC
50007786	STANHOPE TAX LLC
50001755	STANLEY E BROWNSTEIN CPA
50003497	STANLEY G LAVERMAN CPA PC
50005835	STANLEY J HAMPTON CPA
50002617	STAPLES TAX SERVICE
50003909	STAR ACCOUNTING LLC

TPA ID	TPA Name
50000907	STAR ACCOUNTING SERVICE INC
50002227	STAR CUTTER
50006996	STARBUCK AND RITTENHOUSE LLC
50004187	STARBUCKS CORPORATION
50002496	STARDOCK STAFFING CORPORATION
50004755	STARPAY INC
50006057	STARSHIP ENTERTAINMENT LLC
50005743	STASIUK ACCOUNTING SERVICES INC
50005966	STATEWIDE MANAGEMENT GROUP LLC
50001819	STATEWIDE TAX & FINANCIAL SERVICES INC
50003261	STATION 300 SALINE LLC
50004865	STC INC
50004894	STEELCASE INC
50002913	STEELHEAD DISTILLERY
50007419	STEENERSON & CO, INC.
50003212	STEENSMA ACCOUNTING & CONSULTING PLLC
50000823	STEENSMA PAYROLL SERVICES LLC
50003252	STEFANI & STEFANI PROFESSIONAL CORPORATION
50000411	STEFFORIA & ASSOCIATES PC
50006095	STEINERT AND ASSOCIATES INC
50001847	STELLAR DEVELOPMENT LLC
50001794	STEPHAN ACCOUNTING & TAX INC
50003663	STEPHAN DEWITT & CO
50007465	STEPHANIE MORDEN
50007512	STEPHEN A HOLTMEIER CPA & CO I
50005205	STEPHEN A MIDCALF AND ASSOCIATES LLC
50006545	STEPHEN AND ASSOCIATES PC
50005195	STEPHEN B. LYNDE, CPA, P.C.
50004814	STEPHEN C ROBINSON, CPA
50005550	STEPHEN D GALLAGHER CPA PC
50004061	STEPHEN D OPATICH
50006925	STEPHEN J. HOFFMAN
50004064	STEPHEN ROSS & COMPANY PC
50004893	STEPHENSON & COMPANY PC
50001911	STERLING ACCOUNTING SERVICES
50007461	STERLING ACCOUNTING SERVICES
50002872	STERLING AND STEIN FINANCIAL SERVICES LLC

TPA ID	TPA Name
50000279	STERLING JEWELERS LLC
50003380	STERLING SAWYERS INC
50000147	STERLING TAX & ACCOUNTING PLLC
50001820	STERLING TAX & ACCOUNTING PLLC
50002407	STEVAN D RAICEVICH PC
50006451	STEVE JAHNKE, CPA
50007803	STEVE L HOLBERT CPA
50007731	STEVE MAULDING
50003981	STEVEN A AND SANDRA L STEARNS
50004960	STEVEN A LEVINE CPA PC
50005669	STEVEN A WRIGHT PC
50007341	STEVEN AUSTIN
50005955	STEVEN BABINCHAK, CPA
50000990	STEVEN BONVENTRE CPA PLLC
50005796	STEVEN G. WEINBERG, CPA, PLLC
50001028	STEVEN H MAJIE CPA PC
50003449	STEVEN L FRIAR
50003783	STEVEN SHORR
50003642	STEVEN TURKOWSKI & ASSOC LTD
50007172	STEVEN W ANDERSON CPA LLC
50004293	STEWARDSHIP PAYROLL SERVICES,
50004592	STEWART TITLE GUARANTY COMPANY
50003373	STINGRAY ADVISORY GROUP LLC
50003887	STND BUILDING MAINT CO
50001064	STODDARD ASSOCIATES, INC.
50003353	STODDARD TAX AND ACCOUNTING SERVICES LLC
50005100	STOEPKER CONSULTING
50004663	STOKES & HOUSEL CPAS LLC
50005823	STOKES TAX & ACCOUNTING SERV.
50007844	STONE CARLIE & CO., LLC
50000402	STONEHENGE CONSULTING PLC
50005827	STONERIDGE INC
50005074	STONEWARE INC
50003105	STORM LAKE CAPITAL LLC
50000976	STOUT R F AGENCY INC
50002634	STRAIGHT LINE SHEET METAL LLC
50000346	STRAIGHT PATH TAX & ACCOUNTING SOLUTIONS, INC.

TPA ID	TPA Name
50005996	STRAIGHTLINE ASO, LLC
50002966	STRALEY, LAMP & KRAENZLEIN PC
50003817	STRATEGIC BUSNIESS ALLIANCE LL
50000919	STRATEGIC CPA ACCOUNTING & TAX SOLUTIONS LLC
50006135	STRATEGIC NAVIGATORS ACCOUNTIN
50000023	STRATEGY EXECUTION PARTNERS LLC
50003911	STRATER'S ACCTNG & CONSULTING
50001357	STRATTEC SECURITY CORPORATION
50003278	STRATUS FINANCIAL CORPORATION
50002140	STRATUS PEO 1 LLC
50006593	STRATUS PEO 1 LLC
50004634	STREAMLINE HR MANAGEMENT
50007054	STRICKLER AND PRIETO LLP
50000741	STRICOF OKRAY & MAHAFFY PLC
50005811	STROHKIRCH, L.L.C.
50007127	STROVIS PAYROLL AND HR LLC
50004390	STRUCK TAX SERVICES
50005208	STRUCTURE TEC ENGINEERING CORPORATION
50007193	STS HOTEL INC.
50005036	STS WORKFORCE SOLUTIONS INC
50002345	STUART LAZAR
50005011	STUART M SCHRAM
50000767	STUART T. WILSON, C.P.A., P.C.
50001732	STUART T. WILSON, C.P.A., P.C.
50000240	STUDIO 3 PERFORMING ARTS CENTER, LLC
50003011	STUROS CPA, PC
50007800	STYLIANOU & KHALIL COMPANY
50002247	SUAN & COMPANY PC
50002930	SUE HAHN INC
50003084	SUHA ACCOUNTING LLC
50000802	SULLIVAN & SULLIVAN CPAS PC
50002210	SULLIVAN LEAVITT PC
50005770	SUM TOTAL INC
50003878	SUMBUDDY LLC
50008092	SUMIT CREDITS LLC
50003076	SUMMA MANAGEMENT SERVICES ORGANIZATION
50006120	SUMMIT ACCOUNTING SOLUTIONS

TPA ID	TPA Name
50005123	SUMMIT FARMS
50004107	SUMMIT LANDSCAPE MANAGEMENT INC
50007085	SUMMIT PAYROLL SOLUTIONS
50002793	SUMMIT SERVICES
50003166	SUNCOAST INTRODUCTIONS LLC
50004558	SUNDAE'S AT THE PARK LLC
50003330	SUNOCO LOGISTICS PARTNERS GP LLC
50005676	SUNRISE DAYCARE & LEARNING CENTER, INC
50006318	SUNSHINE SERVICES INC
50003853	SUPERIOR ACCOUNTING & TAX
50000192	SUPERIOR ACCOUNTING & TAX SERVICE INC
50002272	SUPERIOR AUTO INC
50004529	SUPERIOR FAST LUBE WASH HARVEY
50000105	SUPERIOR INVESTMENTS OF MICHIGAN LLC
50004860	SUPERIOR MATERIALS LLC
50003127	SUPERIOR TAX & ACCOUNTING LLC
50005894	SUPERIOR TECHNOLOGY SOLUTIONS CORPORATION
50007807	SUR ENERGY, LLC
50005784	SURE TAX LLC
50006666	SUREFISH, INC
50006963	SURETY HR INC.
50003227	SURGE RESOURCES II, INC
50005712	SURGINSITE INC
50000740	SURMA & COMPANY PC
50007529	SUSAN B. NEWSOME AND ASSOC
50007421	SUSAN BRETT
50005199	SUSAN CLARK CPA LLC
50006799	SUSAN GALARDI ACCOUNTING
50006287	SUSAN GLENN & ASSOCIATES, CPA'S INC.
50002904	SUSAN J BLAKE
50005293	SUSAN J MCNAMARA
50001793	SUSAN K CONLIN CPA PC
50004811	SUSAN KERAMIDAS
50000675	SUSAN KOETSIER
50000148	SUSAN L CLARK CPA
50001766	SUSAN M HELMS ACCOUNTING & SERVICE LLC
50007748	SUSAN M. MILLER CPA

TPA ID	TPA Name
50004382	SUSAN MARGOLIN CONSULTING
50006405	SUSAN S. LEWIS LTD
50007071	SUSAN T. KUCHENMEISTER, CPA
50000439	SUSER RESTAURANT GROUP LLC
50007895	SUTTON TRAVEL CONSULTANTS INC
50002305	SUZANNE KENYON
50000366	SVS VISION INC
50002996	SWAD CO
50001011	SWAN INCOME TAX CORP
50000844	SWANEBECK H A
50006077	SWBC MORTGAGE CORPORATION
50006226	SWBC PEO I
50002999	SWBC PROFESSIONAL EMPLOYER SERVICES III LLC
50006125	SWEDISH TRADE DEVELOPMENT INC
50007874	SWEENEY WILKINS AND ASSOCIATE
50005902	SWEET CUT GROW, LLC
50005191	SWEET LAKE LLC
50001560	SWEITZER, HARON & CO
50002246	SWEITZER/HARON AND CO CPA PLLC
50006306	SWENSEN & COMPANY
50002070	SYLVESTER AND COMPANY LLC
50002147	SYMOAK NORTHVILLE OPCO LLC
50006841	SYMPHONY EMPLOYER SERVICES
50005257	SYMPPLY SOFTWARE INC
50005852	SYNANON INC
50003360	SYNDEO OUTSOURCING II LLC
50008094	SYNERGI PARTNERS
50002251	SYNERGY PEO LLC
50001715	SYNERGY SERVICES, INC
50003204	SYNGENTER CROP PROTECTION LLC
50005223	SYSTEMS SPECIALTIES CO

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TPA ID	TPA Name
50001514	T & M TAXES
50004806	T AND G INC
50002733	T AND K TAX SERVICE PLC
50001796	T BUSINESS INTELLIGENCE INC
50002399	T J EADEH CPA PLC
50003029	T J SCHAUB CONSTRUCTION INC
50006096	T&S ASSOCIATES PC
50006534	T. L. CUMMINGS, INC.
50007094	T.B.ENTERPRISES
50006260	TABLEAU EVENTS, LLC
50004094	TACG, LLC
50002169	TAG ACCOUNTING AND TAX SERVICES
50006824	TAG EMPLOYER SERVICES
50003926	TAILORED CPAS PC
50006501	TAILWIND MC LLC
50002924	TAL WOODWARD AVE LLC
50003145	TALENT ENTERTAINMENT & MEDIA SERVICES
50001768	TALLIS & ASSOCIATES
50003483	TALX CORPORATION
50004462	TALX UCM SERVICES INC
50005936	TALX UCM SERVICES INC. - SS
50005819	TAMA & BUDAJ RAAB PC
50003020	TAMI'S TAX & MORE INC
50007290	TAMMI ANDERSON
50006551	TAMMINGA & LEVERING ACCTS INC
50006936	TAMMI'S TAX SERVICE
50006645	TAMMI'S TAX SERVICE LLC
50005452	TAMMY BRUCE
50005240	TAMMY BRUNNER
50007381	TAMMY BRUNNER
50007132	TAMMY VALLEY
50005566	TANDEM CREATIVE SERVICES
50007373	TANDEM HR
50003270	TANDEM TAX AND CONSULTING PC
50000534	TANG CONSULTING LLC

TPA ID	TPA Name
50003927	TANGRAM INSURANCE SERVICES, INC
50007339	TANIA SPOKOJNY
50001642	TAP ASSOCIATES LLC
50007249	TAPCO INC
50002663	TAPSON PROFESSIONAL SERVICES
50000066	TAQUERIA EL CHAPARRITO, LLC
50006760	TARA REID
50004913	TARR'S SERVICE INC.
50004501	TASC BOOKKEEPING LLC
50006664	TATTOO INC
50003611	TAX & ACCOUNTING PRO INC
50000318	TAX & BUSINESS CONSULTANTS LLC
50006896	TAX & BUSINESS CONSULTING
50001983	TAX & FINANCIAL CENTER INC
50002500	TAX ACCOUNTANT PC
50002971	TAX ACCOUNTANTS, LLC
50000920	TAX AND ACCOUNTING SERV OF MI PLLC
50005717	TAX ASSOCIATES & ACCOUNTING SERVICE LLC
50001171	TAX CENTER
50004948	TAX CORP
50008097	TAX CREDIT SERVICES, LLC
50007364	TAX GODDESS BUSINESS SERVICES
50008098	TAX INCENTIVE GROUP LLC
50003605	TAX MANAGEMENT SERVICES INC
50006307	TAX ON THE GO
50001602	TAX OPPORTUNITIES AMERICA
50006403	TAX PLAN, LLC
50008100	TAX PLAN, LLC
50002947	TAX PLANNING BOUTIQUE, LLC
50006582	TAX PROFESSIONALS
50000205	TAX PROS & ACCOUNTING SERVICES
50006685	TAX PROS OF MID MICHIGAN LLC
50006771	TAX RESOLUTION SPECIALISTS INC
50006875	TAX RESOURCE LLC
50002807	TAX SAVING SOLUTIONS LLC
50000599	TAX SMART INC
50000790	TAX TIME

TPA ID	TPA Name
50006942	TAX TIME
50004436	TAX TIME SOLUTIONS LLC
50006011	TAX WIZARD INC
50005640	TAXCO SOLUTIONS, LLC
50003370	TAXCRUNCH CPA, LTD.
50003714	TAXCUTS CONSULTING
50000662	TAXES PLUS
50005230	TAXNET INC
50001334	TAXPERTS, LLC
50005460	TAXPRO SERVICES LLC
50007867	TAXSOLUTIONS
50007740	TAX-TOLL, LLC
50003364	TAYLAH FINANCIAL MANAGEMENT SERVICES INC
50003854	TAYLOR & MORGAN CPA
50006480	TAYLOR & MORGAN CPA
50007744	TAYLOR AND MORGAN, CPA
50002182	TAYLOR BUSINESS SERVICE INC
50004797	TAYLOR CPA AND ASSOCIATES PC
50007191	TAYLOR FINANCIAL SERVICES LLC
50003696	TAYLOR INCOME TAX & ACCOUNTING
50006674	TAYLOR LEALI & COLLINS ACCOUNTING SERVICES LLC
50000091	TAYLOR PRINT & VISUAL IMPRESSIONS INC
50006842	TAYLOR-DENNEHY PROF.SVCS.INC.
50004252	TAYLORTOWN BINGO HALL, LLC
50005079	TAYSTEEES TAYLOR LLC
50000241	TBL FABRICATIONS INC
50003585	TBL, INC.
50000268	TC PROMOTIONS INC
50004628	TC SERVICES USA, INC.
50006507	TD ACCOUNTING LLC
50000580	TDK FINANCIAL CENTER INC
50005713	TEAM ACCOUNTING SERVICES INC
50006702	TEAM HOLLY CPA & CO
50003315	TEAM TRANSFORMATIONAL SOLUTIONS, LLC
50006133	TEAM WORKS GROUP
50002830	TEAMPLOYER, LLC
50006222	TEAMWORK SERVICES INC

TPA ID	TPA Name
50006794	TEC ADMINISTRATION INC
50000207	TECHNICAL WELDING SERVICES INC
50003884	TED FUNKE & ASSOC PC
50003030	TEDLE ENTERPRISES INC
50004502	TEGNA INC
50001974	TELEPAYROLL INC
50003147	TEM COLLISION INC
50007119	TEMAR ACCOUNTING
50001472	TEMPAY INC
50006147	TEMPAY LLC
50002547	TEMPLETON ACCOUNTING
50004644	TEN KEY LLC DBA PAYSTUBZ
50005463	TEN PRINCIPLES CONSULTING LLC
50005923	TEN RING CONSTRUCTION LLC
50006904	TEN SENSE LLC
50000631	TENA GEISELHART, CPA
50007331	TENET EMPLOYMENT
50001410	TERENCE JABERO
50004556	TERRA 3 LLC
50007313	TERRI ALEE
50006500	TERRI L SOMMER
50007002	TERRI VANDERLEEST
50004582	TERRI'S TAX SERVICE, INC
50001215	TERRY ACCOUNTING GROUP PLLC
50004839	TERRY C WINELAND CPA, MST
50005038	TERRY GRABOW CPA PLLC
50001699	TERRYS ROAD SERVICE INC
50004037	TESCA COVERING MATERIALS USA INC
50007336	TESHIMA & COMPANY
50007062	TESSERA ASSOCIATES PC
50006379	TETRICK & BARTLETT, PLLC
50001430	TFS STORES LLC
50006109	TGIP INC
50002499	TGMD, LLC
50000957	TGN SERVICES
50006711	TH KRUEGER CPA
50002254	THAIER KINAYA PC

TPA ID	TPA Name
50000984	THARP GRAND TRUNK INC
50000602	THATCHER WEALTH MANAGEMENT, LLC
50001246	THE 501 ALLIANCE
50004428	THE 501 ALLIANCE
50003215	THE ACCOUNTING OFFICE INC
50007041	THE ACCOUNTING OFFICE LLC
50001074	THE ADVENTURE PARK AT WEST BLOOMFIELD LLC
50001756	THE AHOLA CORPORATION
50000252	THE ARC OF NW WAYNE COUNTY
50006954	THE ARC OF W W C F I SERVICES
50006482	THE BEANCOUNTER
50007128	THE BOOK BALANCER
50007646	THE BOTTOM LINE LLC
50003641	THE BROOK OF GRAYLING INC
50007634	THE BUSINESS CENTER
50005832	THE BUSINESS DOCTOR CPA PC
50006747	THE CARDONA LAW FIRM LLC
50000952	THE CARLE FOUNDATION
50001887	THE CASCABEL CPA
50003040	THE CHADWICK GROUP PC
50005698	THE CHALDEAN CATHOLIC CHURCH OF THE UNITED STATES OF A
50000792	THE COMMONWEALTH GROUP
50003120	THE CPA GROUP INC
50007477	THE DASCHKE TEAM
50006544	THE DISABILITY NETWORK
50006898	THE DOLINS GROUP LTD
50005508	THE EMPLOYER GROUP LLC
50003685	THE FLOORING HOUSE LLC
50005391	THE GENERAL STORE LLC
50005975	THE GOOD DAY BIRMINGHAM LLC
50006038	THE GOURI ACCOUNTING & TAX CON
50003487	THE GREEN DOOR SOUTH HAVEN INC
50007086	THE GROSSE POINTE HUNT CLUB
50000475	THE GROWTH PARTNERSHIP ACQUISITION COMPANY LLC
50001590	THE HARDY GROUP PLC
50000950	THE HERTZ CORPORATION
50004534	THE HIGHLANDER GROUP MMC INC

TPA ID	TPA Name
50002542	THE HOME DEPOT
50008103	THE HUDSON GROUP NY LLC
50001874	THE HUMAN RESOURCE COMPANY INC
50003414	THE HUMAN RESOURCE COMPANY INC
50005595	THE INTELLIGENT COMPANIES INC
50003536	THE IRON BRIDGE GROUP
50001674	THE JA DE COMPANY INC
50001729	THE LABOR SOURCE INC
50003874	THE LANCASTER COMPANY
50002398	THE LEDGER COMPANY LLC
50004456	THE MEDILODGE GROUP INC
50001781	THE MENU MANAGER LLC
50001669	THE MITCHELL FINANCIAL GROUP
50004690	THE NANNY TAX COMPANY
50007466	THE NICHOLS GROUP, PA
50000448	THE NORTHWOODS LODGE INC
50000182	THE OAKLAND SUGAR HOUSE LLC
50000348	THE OCTOBER 16TH GROUP INC
50000715	THE PAY EXPERTS
50007265	THE PAYROLL CENTER
50003403	THE PAYROLL COMPANY
50003715	THE PAYROLL COMPANY
50004667	THE PAYROLL COMPANY
50006113	THE PAYROLL COMPANY
50007427	THE PAYROLL DEPARTMENT INC
50007645	THE PAYROLL DEPARTMENT, INC
50007855	THE PAYROLL STORE
50005695	THE PPA GROUP LLC
50003744	THE RASO GROUP, INC
50000287	THE REUSSER GROUP INC
50001762	THE SALINE TAVERN INC
50001952	THE SCAUZILLO FIRM, PLLC
50006357	THE SEIGEL GROUP
50006388	THE SLAGLE WOLF GROUP, LLC
50005112	THE SMELTZER COMPANIES
50007092	THE SUPERIOR GROUP
50005560	THE TAUBE FAMILY OF COMPANIES

TPA ID	TPA Name
50000988	THE TAX AUTHORITY PC
50001610	THE TAX COMPANY
50006015	THE TAX GUY PRO LLC
50007192	THE TAX LADY
50003461	THE TRAVELING BOOKKEEPER, LLC
50005746	THE VENDING COMPANY
50005524	THE VILLAGE ACCOUNTANT LLC
50001148	THE VILLAGE INN INC
50002396	THE VM GROUP INC
50005024	THE WAYNTRAUB GROUP PLLC
50003954	THE WESTON GROUP INC
50006527	THE WILLIAM P KENNEL COMPANIES
50004930	THE WURM RESIDENCE LLC
50005850	THEMAR INC
50006464	THERESA A MONKS CPA
50005496	THERESA MANER
50007579	THERESA S ZAKERSKI
50006211	THERESA SMITH
50006061	THINK FRESH MANAGEMENT, LLC
50003856	THINKPAY LLC
50002667	THOMAPPLE FINANCIAL CENTER
50006531	THOMAS & COMPANY PC
50006163	THOMAS & THOMAS CPAS
50002741	THOMAS A METTE CPA PC
50000325	THOMAS AND THORNGREN INC
50000310	THOMAS B SCHAEFER
50001395	THOMAS C HARMS CPA PC
50004729	THOMAS F LENTZ & ASSOC
50006104	THOMAS HOLZBERGER
50007445	THOMAS J DOKTER, CPA
50000857	THOMAS J RYDZON DDS PC
50007687	THOMAS K WITHEROW & CO, P.C.
50000392	THOMAS L GAFFNEY CPA PC
50002981	THOMAS L GEORGE CPA PC
50003239	THOMAS M TAYLOR CPA PC
50005267	THOMAS OSENTOSKI CPA
50000301	THOMAS P SOLTYS CPA PC

TPA ID	TPA Name
50004498	THOMAS PLACKOWSKI
50002084	THOMAS R TROOST CPA PC
50002686	THOMAS R ZICK CPA PC
50003823	THOMAS RIDER
50003625	THOMAS S HOLLY CPA PLLC
50005598	THOMAS V ROBINSON CPA PLC
50004124	THOMAS VANDRAGT
50003281	THOMAS WOSACHLO PC
50005951	THOMAS, JUDY & TUCKER PA
50002780	THOMPSON & LIVELY ACCOUNTING
50002472	THOMSON & METIVIER PC
50005390	THORREZ C INDUSTRIES INC
50007768	THPK
50001747	THR OUTSOURCING, LLC
50002342	THREE DIMENSIONAL SERVICES INC
50000118	THREE OAKS TOWNSHIP
50002078	THRIFTY SERVICES INC
50004565	THRIVE LIFE SKILLS
50005740	THRIVE PARTNERS LLC
50001408	THRIVENT FINANCIAL FOR LUTHERANS
50005026	THRIVING PARENT LLC.
50001551	THURIN LAW GROUP, PLLC
50002549	THYSSENKRUPP MATERIALS TRADING NA LLC
50002589	THYSSENKRUPP SUPPLY CHAIN SERVICES NA, INC.
50002047	TIANDRA M ELLIS
50001287	TIBBITTS & ASSOCIATES PLC
50002746	TICK TOCK SMOKE SHOP HOLDINGS LLC
50004176	TILSON HR INC
50004912	TILSON HR INC
50005117	TIM BERGHUIS, ACCOUNTANT LLC
50006688	TIM CRAWFORD CPA PC
50001572	TIM HEISER CPA PA
50005270	TIM PEARSON AND COMPANY
50003643	TIM THOMPSON
50001366	TIMBER TRANSPORT INC
50001025	TIME & PAY INC
50004776	TIME 4 PAYROLL LLC

TPA ID	TPA Name
50005315	TIME FOR ACCOUNTING & TAXES
50003489	TIME INVESTMENT SERVICES LLC
50006499	TIME PAYROLL
50007638	TIME PAYROLL
50007819	TIMELESS ACCOUNTING & TAX SERV
50002299	TIMELESS COATINGS LLC
50002028	TIMELESS ENTERPRISE LLC
50001040	TIMM CONSTRUCTION COMPANY LLC
50004785	TIMMONS AND CHEN COMPANY
50002109	TIMOTHY C BEARDSLEY CPA PC
50001117	TIMOTHY D POWERS PLC
50003692	TIMOTHY J CAGLE CPA PC
50003407	TIMOTHY K HUTCHENS CPA PC
50003255	TIMOTHY R BRENNER CPA PC
50002655	TIMS TAX SERVICE LLC
50000487	TINA HOP
50001501	TINA L. CUSAC, CPA
50006268	TINA LAUB
50004473	TINA VAINER LLC
50007303	TIP OF DA MITT LAUNDROMAT ,LLC
50004727	TIPTOP TAX
50001079	TITAN ATLAS OPERATIONS CO
50002868	TITAN ATLAS OPERATIONS CO
50007643	TITAN ATLAS, LLC
50001363	TITAN TAX & ACCOUNTING SERVICES LLC
50007816	TITAN TAX SOLUTIONS PC
50004825	TITLE INC
50001832	TJ HARBOR MANAGEMENT LLC
50001122	TJM METAL INDUSTRIES INC
50005307	TK KIM & COMPANY, PLLC
50007600	TLC PAYROLL, INC.
50003711	TLC SYSTEMS INTEGRATION, LLC
50007330	TLC&M TAX PREPARATION AND CONS
50003573	TMA SMALL BUSINESS ACCOUNTING
50004350	TMC DIGITAL MEDIA LLC
50003883	TMG CAPITAL PARTNERS LLC
50003745	TOBIAS VANDEPUTTE & SKULSKY PC

TPA ID	TPA Name
50005327	TOBIN & CO PC
50006830	TOCCO HEALTH AND WELLNESS LLC
50004916	TODD D CANDELARIA CPA LLC
50005652	TOGR INC
50006679	TOKEN ENTERTAINMENT INC
50003082	TOLCHIN & ASSOCIATES INC
50002188	TOLEDO STEEL SUPPLY INC
50002366	TOLMAR PHARMACEUTICALS, INC.
50003208	TOM H EVASHEVSKI PLLC
50001091	TOM PREDHOMME TAX & ACCOUNTING SERVICE INC
50001160	TOMA AND ASSOCIATES CPA PC
50004108	TOMATOES APIZZA III
50007699	TOMBSTONE WELDING
50002884	TOMKIW MACKEWICH, PLC
50004759	TOMMY LE
50004403	TONI HARTMAN
50006476	TOOTH AND NAIL LLC
50000914	TOP GRADE SITE MANAGEMENT LLC
50005738	TOPOLINSKI & ASSOCIATES INC
50006610	TOPS STAFFING LLC
50005288	TOTAL ACCOUNT ABILITY LLC
50000861	TOTAL BKKP SERVICE INC
50003521	TOTAL BOOKKEEPING
50006982	TOTAL BOOKKEEPING SOLUTIONS, LLC
50001002	TOTAL FIRE PROTECTION INC
50003996	TOTAL HOME MANAGEMENT CONSULTANTS LLC
50007432	TOTAL HR MANAGEMENT
50000538	TOTAL HR SERVICES LLC
50005222	TOTAL HUMAN RESOURCES, INC.
50001723	TOTAL RENAL CARE INC
50007520	TOTAL TAX SERIVCES
50003691	TOTALSOURCE I, INC
50003771	TOTO TAX SOLUTIONS LLC
50000886	TOUCH OF CARE LLC
50001908	TOUEY AND COMPANY LLC, CPAS
50003999	TOWER AUTOMOTIVE OPERATIONS USA I LLC
50002672	TOYOTA MOTOR NORTH AMERICA INC

TPA ID	TPA Name
50004039	TPAC UNDERWRITERS
50001056	TRACY M PAULUS
50006406	TRACY SCHWARTZ
50006978	TRAFALGAR CPA PLC
50005763	TRAKNET PM LLC
50002076	TRALONGO, LLC
50007761	TRANSPORATION TAX SPECIALISTS
50002285	TRANSPORT LEASING CONTRACT INC
50007710	TRANSTAR ACCOUNTANCY INC.
50003419	TRAVERSE TAX & ACCOUNTING INC
50004752	TRAXPAYROLL
50003268	TREELINE ASSOCIATES INC
50003132	TREMONTE TAX SOLUTIONS LCC
50001126	TRENDSETTER HR LLC
50007659	TREXLER & COMPANY, PC
50001346	TRI ARC ADVISORS LLC
50001400	TRI CITY RV INC
50005049	TRI COUNTY BOOKKEEPERS INC
50001403	TRI TITLE AGENCY LLC
50007480	TRIANGLE PAYROLL SERVICES, INC
50004693	TRICITY INC
50005406	TRICKLESTAR INC.
50006775	TRICOM FUNDING
50007389	TRIDENT TAX SOLUTIONS
50007734	TRILLIUM FINANCIAL ADVISORS
50005727	TRILLIUM FINANCIAL ADVISORS PC
50006740	TRILLIUM FINANCIAL SERVICES
50004073	TRINET HR I INC
50006567	TRINET HR II, INC
50001280	TRINET HR III, INC
50005705	TRINET HR III, INC
50000956	TRINET HR IV, LLC
50003346	TRINET HR IV, LLC
50006047	TRINET II-A, INC
50004921	TRINET III-A INC
50003159	TRINET USA, INC.
50006712	TRINET XI, INC

TPA ID	TPA Name
50003179	TRINITY CONTINUING CARE SERVICES CORP
50002716	TRINITY HEALTH MICHIGAN
50004479	TRINITY HOLDING INC
50000489	TRINITY HOME HEALTH SERVICES
50002445	TRINITY HR INC
50000432	TRION SOLUTIONS I, INC.
50005778	TRION SOLUTIONS I, INC.
50001269	TRION SOLUTIONS II,INC.
50006662	TRION SOLUTIONS II,INC.
50005151	TRION SOLUTIONS III,INC
50005169	TRION SOLUTIONS III,INC
50000813	TRION SOLUTIONS, INC.
50000851	TRION SOLUTIONS, INC.
50001134	TRI-STATE PAYROLL LLC
50001427	TRI-STATE PAYROLL LLC
50003306	TRIUNE FINANCIAL LLC
50007375	TRIVANTUS, INC.
50000332	TROON GOLF LLC
50000308	TROPICAL TAN & TRAVEL INC
50004442	TROSZAK HR CONSULTING LTD
50005506	TROUT EBERSOLE & GROFF LLP
50000587	TROY PRACTICE MANAGEMENT LLC
50007407	TRP SUMNER PLLC
50005217	TRU DENTAL MANAGEMENT, LLC
50005491	TRUCKERS PROFESSIONAL SERVICES
50000350	TRUDEAU INC
50005762	TRUE ACCOUNTING CORPORATION
50007486	TRUE BLUE TAX
50004348	TRUE EXPERT ACCOUNTINGSERVICES
50004235	TRUE NORTH HOLDINGS, INC
50003871	TRUE PAYROLL INTEGRATION
50004318	TRUE TAX SERVICE LLC
50005317	TRUEPANI
50007595	TRUIE NORTH FINANCIAL
50006596	TRUPAY CORPORATION
50001543	TRUPAYROLL
50006428	TRUST ACCOUNTING & TAX SERVICE

TPA ID	TPA Name
50006461	TRUST POINT PAYROLL
50004572	TS EMPLOYMENT INC
50005226	TS EMPLOYMENT INC
50002921	TT NAILS LLC
50002889	TTS OF BROOKLYN, INC.
50003789	TULIP ENTERPRISES LLC
50007641	TUPTON SHERROD
50001137	TURKEN E H PC CPA
50005905	TURNING POINT- TAX SOLUTIONS LLC
50005145	TURRI TAX & ACCOUNTING PC
50005563	TUSCARORA TOWNSHIP
50002489	TUSCOLA ENERGY INC
50003410	TUTOR.COM INC
50005395	TW PAYROLL INC
50004615	TWHLLC1423
50000497	TYCO INTEGRATED SECURITY LLC
50003560	TYLER LYNCH PC
50007223	TYLER WATTERS, CPA
50002195	TYSON SHARED SERVICES INC
50004879	TZEE LLC

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TPA ID	TPA Name
50007167	U PULL AND SAVE AUTO PARTS INC
50006279	U S ACCOUNTING
50002812	U S TAX AND ACCOUNTING SERVICES
50005441	U.C. CONSULTANTS
50004622	U.S. TRUST
50007472	UA PAYROLL INC
50000852	UBPR 2, LLC
50001242	UBPR, LLC
50006564	UBPR, LLC
50000630	UC ADVANTAGE, INC.
50001541	UC ALTERNATIVE INC
50006485	UCAC, INC
50006961	UCM SPECIALISTS, INC
50003812	UDANAX CONSULTATIONS, LLC
50002610	UECKER TAX & ACCTG SERVICES PC
50002082	UFP SITE BUILT, LLC
50004906	UGI UTILITIES, INC
50003741	UHY ADVISORS
50005301	UHY ADVISORS
50006335	UHY ADVISORS
50001667	UHY ADVISORS MI, INC.
50002324	UHY ADVISORS MI, INC.
50001777	UKG INC.
50000264	ULLREY & COMPANY PC
50002168	ULTIMACS
50006005	ULTIMATE BOOKKEEPING SOLUTIONS
50000173	ULTIMATE PAYROLL LLC
50005279	UMMC
50000106	UNEMPLOYMENT CONSULTANTS INC
50007555	UNEMPLOYMENT INSURANCE SERVICE
50004700	UNEMPLOYMENT SERVICES CORP.
50000024	UNEMPLOYMENT SERVICES, INC.
50001658	UNEMPLOYMENT SOLUTIONS FOR YOU
50007409	UNEMPLOYMENT SOLUTIONS, INC.
50003639	UNEMPLOYMENT TAX CONTROL ASSOCIATES

TPA ID	TPA Name
50007425	UNEMPLOYMENT TAX MANAGEMENT CORPORATION
50006048	UNGER & WALTERS, S.C.
50006395	UNGER & WALTERS, S.C.
50006491	UNGER WALTERS
50007669	UNGER, WALTERS & STAUSS, S.C.
50007319	UNICORN HRO LLC
50003351	UNIFIED OPERATIONS MICHIGAN LP
50001469	UNIFY PAYROLL
50001236	UNION BURGERS 2639 LLC
50002601	UNION JOINTS LLC
50006278	UNIQUE ACCOUNTING SERVICES
50005696	UNIT ASSISTANT
50006532	UNITED BENEFITS CONSULTING, INC.
50001189	UNITED CONCORDIA COMPANIES INC
50005756	UNITED HEALTHCARE SERVICES INC
50003905	UNITED INCOME TAX & ACCOUNTING
50000876	UNITED LC CAPITAL LLC
50001130	UNITED PARCEL SERVICE
50005904	UNITED PROFESSIONAL STAFF, LLC
50000178	UNITED TAX SERVICE INC
50002766	UNITED UTILITY POWER SERVICES LLC
50004303	UNITY URBAN MINISTERIAL SCHOOL
50001578	UNIVERSAL ACCOUNTING
50001054	UNIVERSITY OF PITTSBURGH CANCER INSTITUTE CANCER SERVICES
50000486	UNLIMITED ACCOUNTING & TAX SERVICES INC
50000611	UNUM GROUP
50000775	UP HOPSITALITY L.L.C.
50006695	UP SUPERIOR ENTERPRISES INC
50003389	UPMC BENEFIT MANAGEMENT SERVICES, INC.
50004007	UPRIGHT HEALTH & WELLNESS INC
50006676	UPSOURCE PARTNERS LLC
50000403	UPSTATE CAROLINA RADIOLOGY PA
50005246	URGENT CARE MANAGEMENT PC
50007494	URON TAX & FINANCIAL SERVICES
50007211	US BUSINESS TAX SOLUTIONS LLC
50008109	US TAX WORKS 2.0, LLC
50007753	USA PAYROLL

TPA ID	TPA Name
50003707	USA PAYROLLS, INC
50001396	USA REGISTRIES INC
50000859	USAA GENERAL INDEMNITY COMPANY
50000063	USI INSURANCE SERVICES LLC
50005911	UST GLOBAL INC
50007712	UTAX CPA'S LLC
50002857	UTICA DRYWALL
50007272	UZIO TECHNOLOGY INC

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TPA ID	TPA Name
50001997	VAIL TAX AND ACCOUNTING
50006416	VALERIE HEDGE
50006238	VALEU GROUP INC.
50004740	VALEU NSN LLC
50004420	VALIANT PAYROLL SERVICES
50004277	VALLEY ACCOUNTING SOLUTIONS
50004481	VALLEY HEALTH SYSTEM LLC
50000187	VALLEY OAK FINANCIAL PLC
50006888	VALOR PAYROLL SOLUTIONS
50003273	VAN BAREN ACCOUNTING & TAX
50003099	VANDER PLOEG BERGAKKER AND ASSOCIATES PC
50000300	VANDER ZEE LLC
50003987	VANDERBILT CPA GROUP PLLC
50000913	VANDERBUILT CONSTRUCTION INC
50002444	VANDERHOVEL AND ASSOCIATES PC
50006467	VANDERLUGT MULDER DEVRIES & EL
50003614	VANDERLUGT, MULDER, DEVRIES &
50003865	VANDERLUGT, MULDER, DEVRIES &
50005292	VANDERLUGT, MULDER, DEVRIES &
50006404	VANDERLUGT, MULDER, DEVRIES &
50006415	VANDERLUGT, MULDER, DEVRIES &
50003669	VANDERLUGT,MULDER,DEVRIES,&ELD
50001162	VANGUARD HEALTH MANAGEMENT INC
50007021	VANKER SAAD PLLC
50002017	VANTIEGHEM & VANTIEGHEM
50002517	VANVALKENBURG CONSULTING INC
50002222	VARTY MATEY & COMPANY PC
50004725	VARVERIS & ASSOC
50004922	VASHU K PATEL CPA PC
50006469	VATALARO & ASSOCIATES, PLLC
50005888	VB BOOKKEEPING LLC
50002164	VECTORFORM LLC
50007524	VELO ADVISERS
50001180	VENDTECH TECHNOLOGIES
50001690	VENSURE HR INC

TPA ID	TPA Name
50002223	VENSURE HR INC
50001648	VENSURE TPA, LLC
50007337	VENTURE EXPRESS INC
50000825	VENTURE HR LLC
50005808	VERACITY INSURANCE SOLUTIONS LLC
50005319	VERDOLINO & LOWEY PC
50008110	VERISUM CORP
50001581	VERITAS ACCOUNTING
50005455	VERITAS PRIME BPO LLC
50002297	VERITAS VINEYARD LLC
50001963	VERNON VRUGGINK
50006486	VERSITI
50002754	VERSTRAETE & ASSOCIATES PLC
50007675	VERTISOURCE HR
50000499	VESTED HR II, LLC
50000585	VESTED HR II, LLC
50004467	VETBUILT SERVICES INC
50001918	VETTER PROFESSIONAL SERVICES,
50000180	VF SPORTSWEAR INC
50004488	VHS OF MICHIGAN INC
50001558	VI PAY INC
50004140	VIACOM TELEVISION STATIONS INC
50005759	VIAANT PAYMENT SYSTEMS INC
50000450	VIBE HCM INC
50005168	VIBRANT SOFTWARE LLC
50000815	VICKIE BLACK
50004807	VICKIE JENEWEIN
50004781	VICKSBURG COMMUNITY SCHOOLS
50000686	VICTOR NEWMAN & COMPANY, LLC
50000208	VICTOR R HAYES COMPANY PLC
50005530	VICTOR WU CPA
50003025	VICTORIAS SECRET STORES LLC
50004911	VICTORY CLINICAL SERVICES LLC
50001185	VICTORY FARM SALES LLC
50001407	VIKSTROM ACCOUNTING SERVICES PC
50005225	VILLA AT CITY CENTER, LLC
50002122	VILLAGE RESORT PROPERTIES INC

TPA ID	TPA Name
50007019	VINCENT CHONG CPA, INC.
50007682	VIOLAS DIVERSIFIED SERVICES
50004132	VIPIN GULATI CPA PC
50006002	VIRENDER K KAMRA (REP FIEN NO IS SOCIAL SECURETY NUMBER
50004336	VIRENDER KAMRA
50000958	VIRGINA A KLEIN CPA
50003800	VIRGINIA KUNST
50006114	VIRTUAL JEANNIE BOOKKEEPING SE
50001283	VISA USA
50004784	VISION HR ASO INC
50005156	VISION INSTITUTE OF MICHIGAN SURGERY CENTER PC
50000368	VISIONARY PAYROLL SOLUTIONS, LLC
50005181	VISIONARY PAYROLL SOLUTIONS, LLC
50000111	VISIONWORKS OF AMERICA INC
50005930	VISSER FAMILY
50004593	VITA BELLA ITALIAN MARKET LLC
50004177	VITAL NURSE STAFFING LLC
50001520	VITO PALAZZOLO CPA PLLC
50002262	VLAHANTONES AND TANGALOS PC
50001132	VMD & ASSOCIATES PLLC
50001101	VMDE INC
50003935	VML MICHIGAN
50004944	VOGL & MEDER PLLC
50001739	VOLKSWAGEN ADMT
50004571	VOLT MANAGEMENT CORP
50003001	VOTZKES INCOME TAX & ACCT SRVC
50008112	VRAIN CORPORATION
50005753	VS AMERICA INC
50003694	VT ACQUISITION CO, LLC

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TPA ID	TPA Name
50002895	W & W IINTERNATTIIONALL CONSULLTTIING,, LLLLC
50002007	W AND G LLC
50000271	W L B INC
50001544	W T UNIACK & CO CPA'S PC
50004863	W W ACCOUNTING & TAX SOLUTIONS PC
50004778	W. THOMAS KOONTZ, CPA
50006239	WA BREGER
50005707	WADE TRIM GROUP INC
50007405	WAGE-EZ
50007864	WAGEPOINT PAYMENT SERVICES INC
50006071	WAGGONER FINANCIAL INC
50006427	WAGNER & WETZEL CPA GROUP
50001026	WALBURG AND ASSOCIATES PC
50007857	WALDMAN ACCOUNTING & TAX SERVI
50003361	WALGREEN CO
50008113	WALKER ENTERPRISES
50004988	WALKER FINANCIAL SOLUTIONS LLC
50000501	WALKER FLUKE & SHELDON PLC
50001289	WALKER HOSPITALITY GROUP LLC
50005871	WALKER SUPERIOR HOSPITALITY INC
50001186	WALKER TAX & PROFESSIONAL SERV
50000595	WALKER TOTAL FINANCIAL
50005253	WALKER, JUNE, CALHOUN, CPA'S
50006835	WALKER, JUNE, CALHOUN, CPA'S
50007836	WALKER, JUNE, CALHOUN, CPA'S
50000771	WALL STREET INC
50003915	WALLACE ASSOCIATES
50000092	WALLIS EAST INC
50002237	WALTER BOESKY & ASSOCIATES CPA PC
50005919	WALTER J NEWTON & CO
50000222	WALTER SAKOWSKI
50008114	WALTON MANAGEMENT SERVICES
50004421	WALZ & COMPANY CPA'S PC
50002787	WAN RU S HSIEH CPA PC
50000826	WANKET & ASSOCIATES PLLC

TPA ID	TPA Name
50007601	WARD CONSULTING PC
50000598	WARDAN INC
50003897	WARMELS & COMSTOCK PLLC
50006136	WARMELS & COMSTOCK PLLC
50007350	WARMELS & COMSTOCK, PLLC
50005840	WARNER NORCROSS JUDD
50003743	WARNER TAX PREPARATION SERVICE
50005135	WARSH ALPERT & ALPERT INC
50007263	WAS GROUP DBA MIAMI PAYROLL CENTER
50001702	WASHBURN FARMS LLC
50002334	WASHINGTON HOSPITAL CENTER CORP
50002789	WASHTENAW DEVELOPMENT COUNCIL
50005206	WASTE MANAGEMENT OF MICHIGAN INC
50002916	WATERFORD INN INC
50005445	WATKINS WARD AND STAFFORD PLLC
50006932	WAUKESHA STATE BANK
50002552	WAVE MANAGEMENT LLC
50003942	WAYMAKERS LLC
50003191	WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AG
50001168	WAYNE INDUSTRIES, INC.
50003975	WAYNE T. CUPOLO
50000571	WAZNY A R CPA
50001301	WB CPA GROUP PC
50002263	WBT BATTLE CREEK 2, INC.
50002123	WCP GRANDVILLE LLC
50006678	WCS TAX CONSULTING SERVICES LLC
50004230	WD LOG CABIN LLC
50007893	WDG ACCOUNTING & TAX SERVICE
50007506	WE PAY PAYROLL PROCESSING CO
50004389	WEB PAYROLL & TAX SOLUTIONS
50003566	WEBB PAYROLL SERVICE INC
50004935	WEBER CPA, PLLC
50001347	WEBER SUBWAY OF HARBOR BEACH LLC
50002029	WEBSTER ASSOCIATES GROUP INC
50000461	WEBSTER K L INC
50005645	WEC BUSINESS SERVICES LLC
50001654	WEGNER & ASSOCIATES, LLC

TPA ID	TPA Name
50000946	WEIDMAYER SCHNEIDER RAHAM ETAL
50007346	WEIDMAYER, SCHNEIDER & RAHAM
50005326	WEINBERG, LIEBERMAN & CO CPAS
50001817	WEISER METAL PRODUCTS INC
50006033	WEISS & COMPANY LLP
50000127	WEISS CHIROPRACTIC LIFE CENTER PLC
50003451	WELKE TAX BOOKKEEPING
50006573	WELLINGTON MACKENZIE CPA GROUP
50007267	WELLMAN HOME IMPROVEMENT INC.
50007017	WELLS HOUSER & SCHATZEL PA
50002958	WELLSTREET OF GA CORP
50006823	WELTMAN BERNFIELD LLC
50002637	WENDERSKI & ASSOCIATES CPA PC
50005235	WENDY L JONES CPA LLC
50002824	WENDY LEUNG LEE
50005333	WENDY PURSLEY
50005830	WENDY SMITH ACCOUNTING & TAX SERVICE INC
50005126	WENDY'S TAXES AND BOOKKEEPING,
50006895	WENNER ACCOUNTING SERVICES
50001515	WENNER PAYROLL SERVICES INC.
50002495	WESCON CONTROLS, LLC
50003217	WESLER AND ASSOCIATES CPA PC
50006629	WEST & ASSOCIATES CPA PC
50003295	WEST BLOOMFIELD MARKET LLC
50000542	WEST COAST EXTRAS INC
50001449	WEST MAPLE MANAGEMENT
50003466	WEST MICH BOOKKEEPING CO
50005943	WEST MICHIGAN ACCOUNTING
50007145	WEST MICHIGAN ACCOUNTING PARTN
50007455	WEST MICHIGAN CPA SERVICES PLLC
50007502	WEST MICHIGAN FINANCIAL ADVISO
50000516	WESTERN SOUTHERN LIFE
50007232	WESTERN UPPER PENINSULA PLANNI
50000894	WESTERN VETERINARY PARTNERS LLC
50000057	WESTRA & ASSOCIATES CPA PC
50007542	WESTSIDE TAX SERVICE, LLC
50003286	WEYMON & ASSOCIATES INC

TPA ID	TPA Name
50006126	WF FRISKE INCOME TAX SERVICES
50007280	WFF FRISKE INCOME TAX SERVICE
50006356	WHIPPLEWOOD CPAS
50006606	WHISPERING PINES II INC
50002629	WHITE & COMPANY PC
50006347	WHITE PINE BUSINESS SERVICES LLC
50005050	WHITE PINE BUSINESS TECHNOLOGIES, LLC
50002215	WHITE TAIL FENCING LLC
50000978	WHITEBRIDGE FINANCIAL SERVICES CORP
50007451	WHITED SEIGNEUR SAMS & RAHE CP
50004122	WHITESTAR MOVERS INC
50006025	WHITMAN & JACKSON CPAS
50004384	WHITNEY SPECKER
50002911	WHITNEYS TOWN & COUNTRY COLLISION INC
50007173	WIATR & ASSOCIATES, LLC
50001826	WIECHEC & ASSOCIATES PLLC
50002635	WIELAND ENGINEERED PRODUCTS NORTH AMERICA LLC
50006324	WIFE
50006490	WIGGINS BOOKKEEPING, LLC
50004233	WILBER & TOWNSHEND PC
50004062	WILBER TOWNSHEND BUCHHOLZ, PLLC
50007772	WILCOX BUSINESS SOLUTIONS LLC
50007562	WILD ROVER, LLC
50007129	WILDERPLAY
50002815	WILKIE & ASSOCIATES, PC
50005014	WILKIE AND MILLER CPA PC
50003923	WILKINS BOOKKEEPING & PAYROLL
50001508	WILKLOW & ASSOCIATES CPA PC
50002048	WILLIAM A HOWE CPA
50007069	WILLIAM A THOMAS
50007598	WILLIAM ARVO, CPA PLLC
50003271	WILLIAM AYERS & ASSOCIATES, INC.
50002539	WILLIAM BUSINESS SERVICE
50000620	WILLIAM C CARRICK, CPA PC
50004900	WILLIAM C KURTZ
50000120	WILLIAM D STRAIT CPA PC
50001356	WILLIAM D. SMITH PAYROLL SERVICES, INC.

TPA ID	TPA Name
50000078	WILLIAM E BOSS AND ASSOCIATES PC
50003062	WILLIAM E CAIN CPA PC
50002267	WILLIAM F FINKBEINER
50006431	WILLIAM G KRUPAR CPA
50007830	WILLIAM J SIMON CPA
50000282	WILLIAM J WHEELER CPA
50000798	WILLIAM LONDO
50002602	WILLIAM MACKEY BOOKKEEPING LLC
50003582	WILLIAM MEDLIK & ASSOC., INC.
50007227	WILLIAM MOSLEY, CPA
50002030	WILLIAM NEUMANN CPA PC
50004743	WILLIAM O FRANZ, CPA
50005580	WILLIAM R KANINE PC
50001417	WILLIAM R SININGER ATTY AT LAW PLLC
50001003	WILLIAM R STEWART & ASSOCIATES
50003236	WILLIAM T SHETENHELM CPA PC
50007471	WILLIAMS & COMPANY CPA PC
50004827	WILLIAMS BUSINESS SERVICES
50006180	WILLIAMS GROUP FINANCIAL
50006696	WILLIAMS RESTAURANT INC
50004376	WILLIAMS SCARBOROUGH SMITH GRAY, LLP
50000730	WILLIS & JURASEK PC
50003031	WILLIS & JURASEK PC
50007636	WILLIS & JURASEK PC
50006987	WILLIS & JURASEK, PC
50004553	WILLOBEE & WILLOBEE INC
50003431	WILSON & SHARRAR & FREEZE PC
50006627	WILSON ENTERPRISING TAX SERVICE INC
50001341	WILSON GARD INC
50000401	WILSON L G PC
50002957	WILSON MANAGEMENT INC
50007147	WINCHESTER BUSINESS SERVICES
50005294	WINDROOT CORP
50006997	WINDSORKENT
50003796	WINGS OF WONDER
50005587	WINK INC
50003504	WINN FINANCIAL SERVICES LLC

TPA ID	TPA Name
50005440	WINNINGHAM TAX & ACCOUNTING
50005892	WINS ELECTRICAL SUPPLY CO INC
50001710	WINTERPARK ENGINEERING LLC
50006814	WINTERS, LLC
50007357	WIPFLI PAYROLL SERVICES LLC
50000052	WIPFLI, LLP
50005110	WIRELESS EXPERTS INC
50002060	WIRELESS TOYZ 179 LLC
50005574	WIRTZ & COMPANY INC
50001121	WISCONSIN PUBLIC SERVICE
50003502	WISE ACCOUNTING
50005833	WISLEY & WILLIAMS LLC
50007097	WISLEY & WILLIAMS LLC
50003754	WITULSKI CONSULTING
50007064	WK ACCOUNTING & TAX SERVICE
50005970	WK PAYROLL
50006474	WM SMITH GROUP LLC
50006352	WM. DONALD & ACCOCIATES
50007250	WM. J. CALLAGHAN, CPA
50003342	WMJX INC
50003496	WOJCICKI & ASSOCIATES, P.C.
50004612	WOLOSEK & WOLOSEK CPAS. S. C.
50002973	WOLVERINE TRUCK SALES INC
50005980	WOOD, SMITH & ELLZEY CPAS
50005878	WOODBIDGE ENTERPRISE INC
50005402	WOODS HR SERVICES INC
50003964	WOODS' TAX CONSULTING SERVICE
50005418	WOODSIDE MANOR APARTMTS
50000758	WOODWARD FINE FOOD, LLC
50007739	WORKCENTRIC, LLC
50002636	WORKFORCE ALTERNATIVES INC
50004058	WORKFORCE DEVELOPMENT INC
50003344	WORKFORCE EXECUTIVE INC
50006657	WORKFORCE EXECUTIVE INC
50000504	WORKFORCE PAYHUB INC
50007103	WORKFORCE PAYROLL SERVICES INC
50002755	WORKFORCE SERVICES REGIONAL INC

TPA ID	TPA Name
50002339	WORKFORCE TRADITIONS INC
50002545	WORKFORCE TRADITIONS INC
50004290	WORKGROUP PAYROLL INC.
50001960	WORKPLACE HCM
50005824	WORKSITE LLC
50002772	WORKSMART SYSTEM INC
50005303	WORKTREND LLC
50002563	WORONOFF HYMAN LEVENSON SWEET & ALDERMAN PC
50000425	WORTHINGTON SERVICES LLC
50007462	WORX PAYROLL
50004003	WP3 BOOKKEEPING
50002566	WPS INC
50004086	WR SPECIALISTS LLC
50004182	WRIGHT INDUSTRIES INC
50000676	WRJ TAX & ACCOUNTING SERVICES
50001787	WROTEN AND ASSOCIATES
50000481	WROTSLAVSKY & DAVIS CPAS LLC
50005139	WSMH INC
50006209	WSW, CPAS
50000145	WTCS LLC
50001871	WURKFORCE INC
50001351	WYNNE-JONES AND ASSOCIATES LLC

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<b>TPA ID</b>	<b>TPA Name</b>
50003649	XACT COMPUTER SERVICE
50004065	XEN 1 INC
50001260	XEN 2 INC
50003500	XMI HOLDINGS, INC.
50002498	XPO LOGISTICS FREIGHT INC
50002318	XPO LOGISTICS INC
50006495	XTRA SERVICES INC

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TPA ID	TPA Name
50001569	YADIRA TREVINO
50000880	YAEKLE & ASSOCIATES PLLC
50006757	YAN ZHENG
50005408	YANFENG US AUTOMOTIVE INTERIOR SYSTEMS II LLC
50007239	YAP & LITTLE, INC. CPAS
50002315	YARMAK & CO
50003956	YATOOMA CPAS & ADVISORS PC
50001243	YELLOW ROSE TRANSPORT INC
50000877	YEO & YEO PC
50001141	YEUTTER AND ASSOCIATES PC
50005321	YFF & SCHOLMA PC
50006761	YIRENCH'S ACCOUNTING & TAX SER
50003977	YISHAYA LESCHES
50005656	YONG MALL INC
50003134	YONKER-FISCHER VENTURES 2 LLC
50004840	YORK M BROWN CPA
50001043	YORK PROPERTIES INC
50003882	YORKE, BURKE & LEE CPA'S PA
50000209	YOUNGBLOOD DEVEREAUX PC
50001897	YOUR ACCOUNTANT'S OFFICE LLC
50001526	YOUR BOOKS RIGHT
50005154	YOUR FANTASY WAREHOUSE INC
50005485	YOUR PAYROLL PROCESSING CENTER, INC.
50002970	YOUR SPACE SELF STORAGE LLC
50004714	YOURSOURCE HR, LLC
50002456	YOURSOURCE MANAGEMENT GROUP
50002230	YOUSIF DENHA & FAMILY LLC
50001940	YT ACCOUNTING SERVICES
50007080	YTD ACCOUNTING LLC
50002041	YVONNE MCNICOL CPA LLC

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TPA ID	TPA Name
50005467	ZAARLY INC
50004264	ZACK AND KATZ HOLDINGS LLC
50000500	ZACK H J CPA PC
50003770	ZAKFELD BOOKKEEPING SERVICES
50000677	ZANK ACCT
50006074	ZAYACHEK MECHANICAL LTD
50006585	ZEHNDER & ASSOCIATES PC
50005427	ZELLAR EXCAVATING & SONS INC
50004322	ZEN SERVICES LLC
50001332	ZEO LLC
50002072	ZEO LLC
50002783	ZERA INC
50003914	ZETTELACCOUNTING & TAX SERVICE
50002132	ZHETMAN ROMEO INC
50003114	ZIELS PARTY STORE LLC
50000067	ZIGO & GROUP, LLC
50002114	ZINA KASHA (HORIZON SOLUTIONS3 INC)
50001295	ZINGERMANS SERVICE NETWORK INC
50000757	ZIPSAUCE BISTRO, LLC
50001198	ZORAIDA SANCHEZ
50002692	ZSA CAFE INC
50006373	ZULAGER CPA, LLC
50006765	ZUMA PAYROLL SOLUTIONS
50000983	ZURICH AMERICAN INSURANCE CO
50007247	ZURITA BOOKKEEPING, LLC
50004961	ZYNX HEALTH INC
50000550	ZZ PERFORMANCE LLC