

**APPROVED PRE-CERTIFICATION PROVIDER LIST**

(Updated January 2025)

|                                                                                                                                          | <b><u>Expiration</u></b> |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Emily Bowman<br>Belfint, Lyons & Shuman<br>Wilmington, DE 19805                                                                          | 2028                     |
| Benjamin Chen<br>BDO<br>4250 Lancaster Pike<br>Wilmington, DE 19805                                                                      | 2028                     |
| Kathleen M. Corcoran, CPA<br>Wheeler, Wolfenden & Dwares, P.A.<br>4550 New Linden Hill Road,<br>Suite 201 Wilmington, DE 19808           | 2028                     |
| John A. D'Agostino, CPA,<br>MST Santora CPA Group<br>220 Continental Drive, Suite 112<br>Newark, DE 19713                                | 2028                     |
| Connor Dalphon<br>Wheeler, Wolfenden and Dwares, P.A.<br>4550 New Linden Hill Road, Suite 201<br>Wilmington, DE 19808                    | 2028                     |
| B. Christopher Daney, CPA, MBA, MST<br>Wheeler, Wolfenden & Dwares, P.A.<br>4550 New Linden Hill Road, Suite 201<br>Wilmington, DE 19808 | 2028                     |
| Sarah Dill, DPA<br>Atlantic Blue Advisors, LLC<br>34382 Carpenters Way, Suite 6<br>Lewes, DE 19958                                       | 2028                     |
| Jeffrey A. Elwell, CPA<br>Belfint, Lyons & Shuman<br>1011 Centre Road, Suite 310<br>Wilmington, DE 19805                                 | 2028                     |

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| Meghan M. Felice, CPA<br>Santora CPA Group<br>220 Continental Dr., Suite 112<br>Newark, DE 19713                     | 2028                     |
| Jason Focacci<br>Papaleo, Rosen, & Chelf, P.A.<br>Wilmington, DE 19803                                               | 2028                     |
| Kenneth C. Godwin<br>The Godwin Firm, PA<br>Christiana, DE 19702                                                     | 2028                     |
| Roshni Grover, CPA<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806 | 2028                     |
| Keith M. Hammond<br>Santora CPA Group<br>220 Continental Dr., Ste 112<br>Newark, DE 19713                            | 2028                     |
| Sandra Huff<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806        | 2028                     |
| Olivia R. Jamison<br>Santora CPA Group<br>220 Continental Drive, Suite 112<br>Newark, DE 19713                       | 2028                     |

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| Evelyn M. Joiner, CPA<br>Sparano, Vincelette & Joiner<br>1814 Newport Gap Pike<br>Wilmington, DE 19808                        | 2028                     |
| Jolie Karp<br>Stephano Slack, LLC<br>125 Strafford Ave, Ste 200<br>Wayne, PA 19087                                            | 2028                     |
| William E. Krieg, Jr., CPA, MBA, CGMA<br>Orth & Kowalick, P.A.<br>1991 S. State Street<br>Dover, DE 19901                     | 2028                     |
| Christian Laspada, CPA<br>D'Amato & Laspada, LLC<br>3411 Silverside Road<br>104 Baynard Bldg.<br>Wilmington, DE 19810         | 2028                     |
| Shin-Ying Lin, CPA<br>Gunnip & Company<br>Little Falls Centre Two<br>2751 Centerville Road, Suite 300<br>Wilmington, DE 19808 | 2028                     |
| Amy Lucero<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806                  | 2028                     |

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| Tracie A. Martinelli<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806               | 2028                     |
| Nikita M. Massey, CPA<br>Jefferson, Urian, Doane & Sterner, PA<br>651 N. Bedford Street Ext.<br>P.O. Box 830<br>Georgetown, DE 19947 | 2028                     |
| Christian Laspada, CPA<br>D'Amato & Laspada, LLC<br>3411 Silverside Road<br>104 Baynard Bldg.<br>Wilmington, DE 19810                | 2028                     |
| Shin-Ying Lin, CPA<br>Gunnip & Company<br>Little Falls Centre Two<br>2751 Centerville Road, Suite 300<br>Wilmington, DE 19808        | 2028                     |
| Amy Lucero<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806                         | 2028                     |
| Tracie A. Martinelli<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806               | 2028                     |

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| Nikita M. Massey, CPA<br>Jefferson, Urian, Doane & Sterner, PA<br>651 N. Bedford Street Ext.<br>P.O. Box 830 Georgetown, DE 19947 | 2028 |
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| Shannon McCabe<br>Gunnip & Company<br>Little Falls Centre Two<br>2751 Centerville Road, Suite 300<br>Wilmington, DE 19808 | 2028 |
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| Casey P. McClure<br>Jefferson, Urian, Doane & Sterner, PA<br>651 N. Bedford Street Ext.<br>P.O. Box 830<br>Georgetown, DE 19947 | 2028 |
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| Margaret Mendoza<br>The Bonadio Group<br>2711 Centerville Rd., Ste 100<br>Wilmington, DE 19808 | 2028 |
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| Israel Mercado, CPA<br>Santora CPA Group<br>220 Continental Drive, Suite 112<br>Newark, DE 19713 | 2028 |
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| Brian K. Moreau, CFE<br>AKA Advisory, LLC<br>1701 Shallcross Ave., Ste D<br>Wilmington, DE 19806 | 2028 |
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| Minh Nguyen<br>AKA Advisory, LLC<br>1701 Shallcross Ave., Ste D<br>Wilmington, DE 19806                       | 2028                     |
| Jennifer Pacilli, CPA<br>Cover & Rossiter, P.A.<br>2711 Centerville Road, Suite 100<br>Wilmington, DE 19808   | 2028                     |
| G. Harry Papaleo, CPA<br>Papaleo, Rosen & Chelf, P.A.<br>1523 Concord Pike, Suite 401<br>Wilmington, DE 19803 | 2028                     |
| Sydney N. Pearson<br>AKA Advisory, LLC<br>1701 Shallcross Ave., Ste D<br>Wilmington, DE 19806                 | 2028                     |
| Wendy Rafferty<br>The Bonadio Group<br>2711 Centerville Rd., Ste 100<br>Wilmington, DE 19808                  | 2028                     |
| Caitlyn Ramsey<br>Atlantic Blue Advisors, LLC<br>34382 Carpenter Way, Ste 6<br>Lewes, DE 19958                | 2028                     |
| Luci Roseman, CPA<br>Cover & Rossiter, PA<br>2711 Centerville Road, Suite 100<br>Wilmington, DE 19808         | 2028                     |

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Gunnip & Company  
Little Falls Centre Two  
2751 Centerville Road, Suite 300  
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2028

Emily Schmidt, CPA  
Belfint, Lyons & Shuman  
1011 Centre Road, Suite 310  
Wilmington, DE 19805  
2028

Scott R. Sechler  
AKA Advisory, LLC  
1701 Shallcross Ave., Ste D  
Wilmington, DE 19806  
2028

Katherine L. Silicato, CPA  
Gunnip & Company  
Little Falls Centre Two  
2751 Centerville Road, Suite 300  
Wilmington, DE 19808  
2028

Richard B. Skinner, III  
Stephano Slack, LLC  
125 Strafford Ave, Ste 200  
Wayne, PA 19087  
2028

Jennifer Steele, CPA, MST  
Albero, Kupferman & Associates, LLC  
1701 Shallcross Avenue, Suite D  
Wilmington, DE 19806  
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| John H. Still, III<br>Belfint, Lyons & Shuman<br>1011 Centre Rd., Ste 310<br>Wilmington, DE 19805                       | 2028                     |
| Melissa Sweet<br>EP Caine and Associates<br>175 Strafford Avenue<br>Wayne, PA 19807                                     | 2028                     |
| Brian Tuhy<br>Santora CPA Group<br>220 Continental Drive, Suite 112<br>Newark, DE 19713                                 | 2028                     |
| Emma Van Golen<br>Wheeler, Wolfenden and Dwares, P.A.<br>4550 New Linden Hill Road, Suite 201<br>Wilmington, DE 19808   | 2028                     |
| Renee A. Villano, CPA<br>Albero, Kupferman & Associates, LLC<br>1701 Shallcross Avenue, Suite D<br>Wilmington, DE 19806 | 2028                     |
| Miriam Wilson<br>M. Wilson Accounting & Bookkeeping Service<br>580 S. Bay Rd.<br>Dover, DE 19901                        | 2028                     |