

<u>Banks and Lenders</u>	<u>Accounting Firms</u>	<u>Law Firms</u>
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Abrams and Co	Amper, Politziner & Mattia LLP	Backenroth & Grossman LLP
Access Capital	Anchin, Block & Anchin LLP	Ballon, Stoll, Bader, and Nadler PC
Banco Popular	BDO Seidman	Buchanan Ingersoll & Rooney
Bank Leumi, USA	Berdon LLP	Cole Schotz
Bank of America	Citron Cooperman	DeCotiis, FitzPatrick, Gluck & Cole, LLP
Bank of China	Deloitte & Touche LLP	Edward Neiger
Bank Of New York Mellon	Eisner LLP	Forman Holt Eliades & Ravin
Business Funding	Ernst & Young LLP	Fulbright & Jaworsky
Capital Business Credit	Friedman LLP	Garber & Garber
Capital Factors	Grant Thorton, LLP	Gibbons P.C.
Cathay Bank	Grassi & Co	Giordano, Halleran & Ciesla
Century Business Credit Corp.	Hertz Herson & Co., LLP	Hahn & Hessen, LLP
Chase	J.H. Cohn LLP	Klestadt & Winters, LLP
CHB America	Mahoney Cohen & Co	Kronish, Lieb, W einer & Hellman LLP
CIT	Marcum LLP	LaMonica, Herbst & Maniscalco
CitiBank	Margolin, Winer & Evens, LLP	Lazarus & Lazarus
Crestmark Bank	Marks Paneth	Lowenstein, Sandler PC
Dresdner Kleinwort Benson	PriceWaterhouse Coopers LLC	Macco, Hackeling & Stern
Entrepreneur Growth Capital	Raiche Ende Malter	Marilyn Simon & Associates
First Capital	Resnick Druckman Group	Mitnick & Malzberg, P.C.
GE Business Credit	Rosen Seymour Shapps	Moses & Singer
General Bank	Rothstein, Kass & Co. P.C.	O'Melveny & Myers
Geneva Factors	RSM McGladrey, Inc.	Otterbourg, Steindler, Houston & Rosen
Gerber Trade Finance Inc.	Skwiersky, Alpert & Bressler	Platzer Swergold
GMAC	Weiser LLP	Princeton Commercial Corporation
Goldcrest Funding	Wiss & Co	Ravin Greenberg
Hana Financial		Reed Smith
Harborcove Financial		Riker Danzig Sherer
Hedaya Capital Group		Ruskin, Moscou, Evans & Faltischek, P.C.
Hilldun Corporation		Sea View Partners
HSBC		Sills Cummis Epstein & Gross
International Investment Group		Solomon & Tanenbaum, PC
Israel Discount Bank		Strassberg & Strassberg

Keltic Financial Services
Lakeland Bank
Marquette Commercial Finance
Mercantile/Commercebank
Merchant Factors
Merchant Finance
Merrill Lynch
Metropolitan National Bank
Milberg Factors
Newtek Business Services
Prestige Capital Corp
**Quantum Corporate Funding,
Ltd.**
Rivera Finance
Rosenthal & Rosenthal Inc.
Rosenthal Business Credit
Siemens Financial Services
Signature Bank
Sovereign Bank
Star Funding
State Bank of Long Island
Sterling Factors
Sterling National Bank
Summa Capital Corp
Summit Financial
Sun National Bank
Sun Trust Bank
TD Bank
Ultimate Financial Solutions
Valley National Bank
Webster Bank
Wells Fargo Business Credit
Westgate Financial

Todtman, Nachamie & Spizz
Wilentz, Goldman & Spitzer

Service Firms

Allied National
Allomet Partners
American Appraisal Associates
Atwell Curtis & Brooks
Beacon Consulting
Cambridge Financial Services

Coface NA
Corporate Solutions Group
Crisis Management Solutions
Dynamic Logistics
EBS Commercial Corp.
Gnet Corporate Consulting
Horizon Group
House of Adjustments, Inc.
HSG Services, Inc.
Integrated Brokerage Services, Inc.
Jassin Consulting Group
Lenders Relationship Group
Marketing Management Group
Net Worth Solutions, Inc.
New York Commercial Collections
New York Institute of Credit
Pine Brook Associates
Princeton Commercial Corporation
Profit Solutions
SMC Data Systems
Terrace International
The Dak Group
The EPIC Group
University Management Associates