

List of Nonbank Trustees and Custodians

Announcement 2002-12

The following is a list of entities that have been approved by the Commissioner of the Internal Revenue Service, pursuant to § 1.408-2(e) of the Income Tax Regulations, to serve as a nonbank trustee or custodian.

Archer medical savings accounts (Archer MSAs) established under § 220 of the Internal Revenue Code, custodial accounts of a pension plan qualified under § 401, custodial accounts described in § 403(b)(7), trust or custodial accounts of individual retirement accounts (IRAs) established under §§ 408(a), 408A (Roth IRAs), or 530 (Coverdell Education Sav-

ings Accounts), and custodial accounts of eligible deferred compensations plans described in § 457(b) will not be tax exempt if the trustee or custodian of such accounts is not a bank (as defined in § 408(n)) (and in the case of Archer MSAs a bank within the meaning of § 408(n) or an insurance company within the meaning of § 816) or an approved nonbank trustee or custodian.

An entity that is not a bank, as defined in § 408(n), must receive approval from the Service to serve as a nonbank trustee or nonbank custodian. A prospective nonbank trustee or custodian must file a written application with the Commissioner of Internal Revenue demonstrating that the requirements of § 1.408-2(e)(2) through § 1.408-2(e)(7) of the regulations will be met. If the application is approved, a written notice of approval will be issued to the applicant. The notice of approval will state the day on which it becomes effective, and (except as otherwise provided therein) will remain effective until revoked by the Service or withdrawn by the applicant. Entities that have received such approval from the Service may also sponsor certain retirement plans, custodial accounts under § 403(b)(7) of the Code and individual retirement arrangements established under § 408. (See Rev. Proc. 2000-20, 2000-6 I.R.B. 553, and Rev. Proc. 87-50, 1987-2 C.B. 647, as modified.)

A prospective nonbank trustee or custodian may not accept any fiduciary account before such notice of approval becomes effective. In addition, a nonbank trustee or custodian may not accept a fiduciary account until after the plan administrator or the person for whose benefit the account is to be established is furnished with a copy of the written notice of approval issued to the applicant.

The continued reliance on a notice of approval is dependent upon the continued satisfaction of the nonbank trustee requirements set forth in the regulations. The notice of approval issued to an applicant will be revoked if the Commissioner determines that the applicant is unwilling or unable to administer fiduciary accounts in a manner consistent with the requirements of the regulations. Generally, the notice will not be revoked unless the Commissioner determines that the applicant has knowingly, willfully, or repeatedly failed to administer fiduciary accounts in a manner consistent with the

requirements of the regulations, or has administered a fiduciary account in a grossly negligent manner.

The written notice of approval to serve as a nonbank trustee or nonbank custodian is not an endorsement of any investment made with respect to any retirement plan or arrangement handled by the approved nonbank trustee or custodian. The Internal Revenue Service does not review or approve investments.

If the trustee or custodian of an account described above is not a bank or an approved nonbank trustee or nonbank custodian, the amounts held in such account (including earned interest) will be deemed distributed and includible in gross income in the year(s) the account's trustee or custodian was not a bank or an approved nonbank trustee or nonbank custodian. Contributions made to such account are not deductible from gross income and will be disallowed if claimed on an income tax return.

This list of approved nonbank trustees and nonbank custodians includes their names, addresses, and the date each application was approved.

If an approved nonbank trustee or custodian believes that the information about it is incorrect, incomplete, or that it has been incorrectly omitted from this list, it may, on or before April 26, 2002, which is 60 days from the date of the publication of this list in the Internal Revenue Bulletin, notify the Service in writing of any changes it proposes to the list. This notification should include a copy of the approval letter.

The notification should be addressed to:

Internal Revenue Service
T:EP:RA:T1
Announcement 2002-12
1111 Constitution Ave., NW
Washington, DC 20224

Drafting Information

The principal author of this announcement is Calvin Thompson of the Employee Plans, Tax Exempt and Government Entities Division. Please contact Mr. Thompson at 1-202-283-9596 (not a toll-free number), if there are any questions regarding the publication of this list. Written inquiries concerning this announcement should be addressed to the Internal Revenue Service at the above address.

APPROVED Nonbank Trustees/Custodians as of December 31, 2001

Name	Address	Approval Date	Name	Address	Approval Date
1. A.B. Culbertson & Co.	1250 Continental Plaza Fort Worth, TX 76102	May 15, 1984	18. Bank Hapoulim B.M.	6501 Wilshire Blvd. Los Angeles, CA 90048	May 15, 1986
2. A.G. Becker & Co.	Chicago, IL	December 12, 1979	19. Bank Julius Baer & Co., LTD	330 Madison Avenue New York, NY 10017	December 15, 1988
3. A.G. Edwards & Sons, Inc.	One North Jefferson St. Louis, MO 63103	November 26, 1980	20. Bank Leumi Le - Israel B.N. Western Hemisphere Regional Mgt.	242 Fifth Avenue New York, NY 10022	February 10, 1982
4. ABN AMRO Securities LLC	55 East 52nd Street New York, NY 10022	September 7, 2000	21. Bartlett & Co.	36 East Fourth Street Cincinnati, OH 45202	February 1, 1989
5. Adler, Coleman Clearing Corp.	20 Broad St. New York, NY 10005	April 7, 1987	22. Bear, Stearns & Co., Inc.	5 Hanover Square New York, NY 10004	June 2, 1986
6. Advanced Clearing, Inc.	4211 South 102nd Street Omaha, NE 68127-1031	April 18, 1984	23. Bear, Sterns, Securities Corp.	2 Broadway 12th Floor New York, NY 10004	June 24, 1991
7. Advest, Inc.	280 Trumbull Street Hartford, CT 06103	January 24, 1989	24. Berklee College of Music, Inc.	1140 Boylston Street Boston, MA 02110	May 9, 1989
8. Aisel & Co.	20 Broad Street New York, NY 10005	April 26, 1991	25. BHC Securities, Inc.	100 N. 20th Street Suite 401 Philadelphia, PA 19103	November 15, 1984
9. American Brokerage Services, Inc.	131 Lafayette Ave. Detroit, MI 48226	September 18, 1991	26. Blunt Ellis & Loewi, Inc.	225 East Mason Street Milwaukee, WI 53202	January 25, 1982
10. American Capital Marketing, Inc. (formerly, American General Capital)	2777 Allen Parkway Houston, TX 77215	June 25, 1984	27. BNY Clearing Services, LLC (FKA Kemper Clearing)	111 East Kilbourn Milwaukee, WI 53202	August 21, 1989
11. American Express Financial Corp.	IDS Tower 10 Minneapolis, MN 55440	August 12, 1977	28. Boettcher & Company, Inc.	828 Seventeenth Street Denver, CO 80201	August 10, 1987
12. American Heritage Life Ins. Co.	76 South Laura Street Jacksonville, FL 32202	December 11, 1984	29. Brown & Company Securities Corporation	20 Winthrop Square Boston, MA 02110	February 27, 1985
13. American Transtech, Inc.	8000 Baymeadows Way Jacksonville, FL 32256	August 15, 1990	30. Bruns, Nordeman, Rea & Co.	New York, NY	October 31, 1977
14. Analytic Investment Management	2222 Martin Street Suite 230 Irvine, CA 92715-1454	May 9, 1989	31. BT Alex. Brown, Incorporated	Bankers Trust Plaza 130 Liberty Street New York, NY 10006	September 1, 1997
15. Aspen Partnership	1895 Claremont Road Hoffman Estates, IL 60195	October 25, 1990	32. Burke, Christensen & Lewis Securities, Inc.	120 S. LaSalle Street Suite 940 Chicago, IL 60603	March 11, 1986
16. B.C. Ziegler & Co.	215 North Main Street West Bend, WI 53095	September 27, 1985	33. Burton J. Vincent, Chesley & Co.	105 West Adams Street Chicago, IL 60603	March 25, 1982
17. Banc One Capital Corporation	P.O. Box 18277 90 North High Street Columbus, OH 43218	February 24, 1992	34. Butler Wick & Co., Inc.	City Center One Bldg. Youngstown, OH 44501	October 8, 1992

Name	Address	Approval Date	Name	Address	Approval Date
35. BUYandHold Securities Corporation	110 Wall Street New York, NY 10005	October 5, 2000	53. Deutsche Bank Securities Corp. d.b.a. C.J. Lawrence Deutsche	1290 Avenue of the Americas New York, NY 10104	March 14, 1980
36. Carolina Securities Corp.	239 Fayetteville St. Raleigh, NC 27602	August 29, 1983	54. Discover Brokerage Direct, Inc.	333 Market Street 25th Floor San Francisco, CA 94105-3407	June 11, 1998
37. Chapin, Davis & Company, Inc.	3 Village Square Cross Keys Baltimore, MD 21210	December 7, 1983	55. Donaldson, Lufkin & Jenrette Securities Corp.	140 Broadway New York, NY 10005	December 4, 1985
38. Charles Schwab & Co., Inc.	101 Montgomery Street San Francisco, CA 94104	January 8, 1982	56. Dougherty, Dawkins, Strand & Yost, Inc.	100 South Fifth Street Suite 2300 Minneapolis, MN 55402	February 22, 1986
39. Christian & Missionary Alliance	P.O. Box C Nyack, NY 10960	August 15, 1985	57. Dreyfus Investment Services, Corp.	Two Mellon Bank Center Pittsburgh, PA 15259	May 18, 1989
40. CIBC World Markets Corporation	200 Liberty Street New York, NY 10281	July 26, 1977	58. Duncan-Williams, Inc.	5860 Ridgeway Center Parkway Memphis, TN 38120	December 13, 1995
41. City Securities Corp.	135 North Pennsylvania Street Indianapolis, IN 46204	December 21, 1982	59. E*Trade Securities, Inc.	480 California Avenue Palo Alto, CA 94306	February 1, 1996
42. Commerce First Thrift	Midvale, UT 84047	May 25, 1978	60. Eads Generoe Trust	St. Louis, MO	February 3, 1977
43. Comprehensive Investment Services, Inc.	One Moody Plaza Galveston, TX 77550	June 16, 2000	61. Edward D. Jones & Co.	201 Progress Parkway Maryland Height, MO 63043	May 30, 1985
44. Continental Trust Co.	17110 Dallas Parkway Suite 200 Dallas, TX 75248	February 22, 1977	62. El Paso Electric Co.	P.O. Box 982 El Paso, TX 79960	June 15, 1983
45. D. A. Davidson & Co.	Davidson Building #8 Third Street North Great Falls, MT 59403	June 11, 1982	63. Elan Investment Services, Inc.	777 East Wisconsin Avenue Milwaukee, WI 53282	December 21, 1987
46. D.J. St. Germain, Inc.	1500 Main Street Springfield, MA 01115	January 1, 1977	64. Emmett A. Larkin Co., Inc.	100 Bush Street San Francisco, CA 94104	April 17, 1986
47. Dain Rauscher, Incorporated	Dain Rauscher Plaza 60 South Sixth Street Minneapolis, MN 55402-4422	March 2, 1998	65. Eppler, Guerin & Turner, Inc.	2001 Bryan Tower Suite 2300 Dallas, TX 75201	September 6, 1984
48. Dain Rauscher, Inc.	Dain Rauscher Plaza 60 South Sixth Street Minneapolis, MN 55402-4422	January 22, 1982	66. EVEREN Securities, Inc.	77 West Wacker Drive Chicago, IL 60601-1694	November 19, 1998
49. Davenport & Co. of Virginia, Inc.	901 E. Cary Street Richmond, VA 23219	February 2, 1987	67. Fahnestock & Co., Inc. (formerly Edward A. Viner & Co.)	110 Wall Street New York, NY 10005	April 15, 1982
50. Davenport & Company, LLC	901 East Cary Street Richmond, VA 23219	March 31, 1997	68. Fechter, Detwiler & Co., Inc.	155 Federal Street Boston, MA 02110	March 26, 1982
51. DB Alex. Brown, LLC	1 South Street Baltimore, MD 21202	April 11, 1994	69. Ferris, Baker Watts, Inc. (formerly Ferris & Company)	1720 Eye Street, NW Washington, DC 20006	December 4, 1987
52. Deutsche Banc Alex. Brown, Inc.	1 South Street Baltimore, MD 21202	January 12, 2001	70. Financial Data Services, Inc.	400 Atrium Drive Somerset, NJ 08873	November 14, 1990

Name	Address	Approval Date	Name	Address	Approval Date
71. First Albany Corp.	41 State Street Albany, NY 12207	September 26, 1979	89. H.M. Payson & Co.	One Portland Square P.O. Box 31 Portland, ME 04112	August 20, 1987
72. First Clearing Corporation	10700 Wheat First Drive Glen Allen, VA 23060	April 21, 1999	90. Halpert and Company, Inc.	284 Millburn Avenue Millburn, NJ 07041	April 17, 1996
73. First Illinois Capital Corp.	424 7th Street Plaza 7 Rockford, IL 61110	May 27, 1982	91. Hamilton Investments, Inc. (formerly Illinois Company, Inc.)	30 North La Salle Street Chicago, IL 60602	August 6, 1982
74. First Investors Corp.	120 Wall Street New York, NY 10005	April 19, 1982	92. Hampshire Funding, Inc.	One Granite Place P.O. Box 2005 Concord, NH 03301	May 26, 1988
75. First Manhattan Co.	437 Madison Avenue New York, NY 10022	January 26, 1990	93. Hanifen, Imhoff Clearing Corp.	1125 17th Street Denver, CO 80217	April 22, 1997
76. First of Michigan Corporation	100 Renaissance Center 26th Floor Detroit, MI 48243	August 31, 1994	94. Hanifen, Imhoff, Inc.	1125 17th Street Suite 1700 Denver, CO 80202	December 3, 1985
77. Fleet Clearing Corporation	67 Wall Street New York, NY 10005	December 3, 1986	95. Hartford Life Insurance Co.	Hartford Plaza Hartford, CT 06106	March 3, 1982
78. Fleet Norstar Securities, Inc.	14 Wall Street New York, NY 10005	August 30, 1991	96. Hazlett, Burt & Watson, Inc.	1300 Chapline Street Wheeling, WV 26003	April 11, 1995
79. Folger, Nolan, Fleming & Douglass	725 15th Street, N.W. Washington, DC 20015	September 16, 1981	97. Heartland Securities, Inc.	208 South LaSalle Street Chicago, IL 60604	March 6, 1984
80. Freedom Capital Management Corporation	One Beacon Street Boston, MA 02108	August 29, 1991	98. Henry Scott, Inc.	Philadelphia, PA	March 23, 1982
81. Freeman Welwood & Co., Inc.	1501 Fourth Avenue Suite 1700 Seattle, WA 98101	February 13, 1996	99. Herzfeld & Stern, Inc.	30 Broad Street New York, NY 10004	December 12, 1984
82. G.T. Global Investors Services, Inc.	50 California Street San Francisco, CA 94111	May 27, 1994	100. Herzog, Heine, Geduld, Inc.	26 Broadway New York, NY 10004	February 11, 1982
83. General Conference of the Mennonite Brethren Churches Board of Trustees	315 South Lincoln Hillsboro, KS 67063	March 8, 1983	101. Holt & Collins	188 Embarcadero Suite 760 San Francisco, CA 94105	September 8, 1988
84. Goldman, Sachs & Co.	85 Broad Street New York, NY 10004	December 8, 1982	102. Home Life Financial Assurance Corporation	2400 West Bay Drive Largo, FL 33540	November 13, 1986
85. Greek Catholic Union of the U.S.A.	5400 Tuscarawas Rd. Beaver, PA 15009-9513	May 24, 2000	103. Howard, Weil, Labouisse, Friedrichs, Inc.	1100 Paydrus Street Suite 900 New Orleans, LA 70163	December 28, 1987
86. Gruntal & Co, Inc.	14 Wall Street New York, NY 10005	June 13, 1984	104. Howe Barnes Investments, Inc.	135 S. LaSalle Street Chicago, IL 60603	July 6, 1994
87. H&R Block Financial Advisors, Inc.	735 Griswold Street Detroit, MI 48226	December 8, 1983	105. Huntleigh Securities Corporation	222 South Central Avenue St. Louis, MO 63102	October 22, 1997
88. H.G. Wellington & Co., Inc.	14 Wall Street New York, NY 10005	September 13, 1993	106. I.M. Simon & Co.	7730 Forsyth Blvd. Clayton, MO 63105	November 3, 1981

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107. iClearing, LLC	100 Wood Avenue South Iselin, NJ 08830	February 7, 2001	125. Lester Sumrall Evangelistic Association, Inc.	530 East Ireland Road South Bend, IN 46614	September 2, 1988
108. Investment Advisers, Inc.	1100 Dain Tower Minneapolis, MN 55440	October 9, 1981	126. Liberty Life Insurance Co.	P.O. Box 789 Greenville, SC 29602	September 3, 1982
109. Isler, Colling & McAdams	Portland, OR	October 5, 1978	127. Manley, Bennett, McDonald & Co.	St. Louis, MO	January 1, 1977
110. J.C. Bradford & Co.	330 Commerce Street Nashville, TN 37201	February 28, 1982	128. McDonald & Company Securities, Inc.	580 Walnut Street Cincinnati, OH 45202	December 15, 1983
111. J.J.B. Hilliard, W.L. Lyons, Inc.	Hilliard Lyons Center 501 South Fourth St. Louisville, KY 40202	February 11, 1992	129. MEGA Life and Health Insurance Company (The)	501 West Interstate 44 Service Road Oklahoma City, OK 73118	May 29, 1991
112. J.W. Charles Clearing Corp.	980 North Federal Highway Suite 210 Boca Raton, FL 33432	March 1, 1994	130. Menold, Crawford, Hippler & Co.	23930 Michigan Ave. Dearborn, MI 40126	December 9, 1988
113. Jacob Engle Foundation, Inc. (The)	P.O. Box 1136 Upland, CA 91786	March 25, 1983	131. Merrill, Lynch, Pierce, Fenner & Smith, Inc.	One Liberty Plaza New York, NY 10006	August 3, 1987
114. Janney Montgomery Scott, Inc.	1801 Market Street Philadelphia, PA 19103	March 23, 1982	132. Merrimack Valley Investment, Inc.	367 Kingsbury Ave. Haverhill, MA 01830	September 28, 1984
115. Jefferson Pilot Investor Services, Inc.	100 North Greene Street Greensboro, NC 27401	October 22, 1979	133. Mesirow Financial, Inc.	350 N. Clark Street Chicago, IL 60610	May 28, 1982
116. Jesup, Josephthal & Co., Inc.	One Whitehall Street New York, NY 10004	December 18, 1990	134. Metropolitan Life Insurance Co.	One Madison Avenue New York, NY 10010	January 28, 1987
117. John Hancock Clearing Corporation	200 Liberty Street New York, NY 10281	March 21, 1991	135. Metropolitan Mortgage & Securities Corporation	W. 292 Sprague Ave. Spokane, WA 99204	November 10, 1976
118. John Hancock Mutual Life Insurance Company	John Hancock Place 200 Clarendon Boston, MA 02117	August 24, 1993	136. Mid-Ohio Securities Corp.	Spitzer Park Plaza 511 Broad St. Elyria, OH 44035	August 8, 1989
119. Juran & Moody, Inc.	Minnesota Mutual Life Center 400 North Robert Street Suite 800 Saint Paul, MN 55101	May 27, 1994	137. Mid-States Enterprises, Inc.	Carroll, IA	December 30, 1976
120. Kagin Numismatic Services, Ltd.	1000 Insurance Exchange Bldg. Des Moines, IA 50309	March 18, 1980	138. Miller Johnson & Kuehn, Inc.	5500 Wayzata Blvd. Minneapolis, MN 55416	November 15, 2000
121. Kirkpatrick, Pettis, Smith Polian, Inc.	1623 Farnam Street Suite 700 Omaha, NE 68102	August 18, 1981	139. Milwaukee Company (The)	250 East Wisconsin Avenue Milwaukee, WI 53202	September 15, 1986
122. L.F. Rothchild, Unterberg, Towbin	55 Water Street New York, NY 10041	December 23, 1985	140. MKI Securities Corp.	61 Broadway New York, NY 10006	April 17, 1985
123. Legg Mason Wood Walker, Inc.	111 S. Calvert Street P.O. Box 1476 Baltimore, MD 21203	June 4, 1985	141. Money Management Associates	4922 Fairmont Avenue Bethesda, MD 20814	May 26, 1987
124. Lehman Brothers, Inc.	200 Vesey Street New York, NY 10285	December 20, 2000	142. Moore & Schley, Cameron & Co.	Two Broadway New York, NY 10004	November 15, 1977

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143. Morgan Keegan & Company, Inc.	Morgan Keegan Tower Fifty Front Street Memphis, TN 38108	January 27, 1982	160. Oberweis Securities, Inc.	841 North Lake Street Aurora, IL 60506	February 11, 1985
144. Morgan Stanley DW Inc.	1585 Broadway New York, NY 10036	May 29, 1986	161. PaineWebber, Incorporated	1285 Avenue of the Americas New York, NY 10019	May 12, 1989
145. Mortgage Loan Services, Inc.	780 Lynnhaven Parkway Suite 200 Virginia Beach, VA 23452	March 15, 1995	162. Parker/Hunter, Inc.	600 Grant Street Pittsburgh, PA 15219	June 15, 1990
146. Moseley, Hallgarten, Estabrook & Weeden, Inc.	One New York Plaza New York, NY 10004	December 10, 1985	163. Partnership Services, Inc.	5520 LBJ Freeway Suite 430 Dallas, TX 75240	March 31, 1993
147. Murphy Favre, Inc.	W. 601 Riverside, 9th Floor Spokane, WA 99201	August 2, 1976	164. Peninsular Securities Co.	Waters Building Grand Rapids, MI 49503	January 28, 1985
148. Mutual Service Cooperative	Two Pine Tree Drive Arden Hills, MN 55112	June 6, 1996	165. PENSICO Pension Services, Inc.	250 Montgomery Street Third Floor San Francisco, CA 94104	June 4, 1990
149. Myriad Corporation	1400 50th Street West Des Moines, IA 50265	July 20, 1977	166. Perelman-Carley & Associates, Inc.	Twin Towers 3000 Farnam Street Omaha, NE 68131	January 13, 1989
150. National Bank of Greece, S.A.	33 State Street Boston, MA 02109	February 4, 1988	167. Perkins, Wolf, McDonnell & Co.	53 West Jackson Boulevard Chicago, IL 60604	December 30, 1991
151. National Covenant Properties	Chicago, IL	June 30, 1978	168. Pflueger & Baerwald, Inc.	Mills Building Room 1000 220 Montgomery Street San Francisco, CA 94104	November 9, 1981
152. National Investor Services Corp.	44 Wall Street New York, NY 10005	March 18, 1996	169. PFS Investments, Inc.	3120 Breckenridge Boulevard Duluth, GA 30199	September 28, 1995
153. National Life Insurance Company	One National Life Drive Montpelier, VT 05604	January 1, 1998	170. Pioneer Financial Services, Inc.	4233 Roanoke Road Kansas City, MO 64111	January 25, 1985
154. National Securities Corporation	1001 Fourth Avenue Suite 2200 Seattle, WA 98154	December 31, 1986	171. Pioneer Investment Management USA	60 State Street Boston, MA 02109	February 21, 1986
155. Nationwide Advisory Services, Inc. (Nationwide Financial Services, Inc.)	One Nationwide Plaza Columbus, OH 43216	September 25, 1985	172. Prescott, Ball & Turben, Inc.	1331 Euclid Ave. Cleveland, OH 44115	January 27, 1983
156. Nationwide Credit Union	One Nationwide Plaza Columbus, OH 43216	April 13, 1978	173. PrimeVest Financial Services, Inc.	400 First Street South St. Cloud, MN 56301-3600	December 8, 1993
157. NBC Securities, Inc.	1927 First Avenue North Birmingham, AL 35203	July 16, 1996	174. Principal Life Insurance Company	711 High Street Des Moines, IA 50392-0001	July 27, 1988
158. Neuberger & Berman	522 Fifth Ave. New York, NY 10036	October 4, 1983	175. Prudential Securities, Inc.	100 Gold Street New York, NY 10292	July 28, 1989
159. Newhard, Cook & Co.	300 North Broadway St. Louis, MO 63102	June 4, 1985	176. R. Rowland & Co., Inc.	St. Louis, MO	March 29, 1984

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177. R.G. Dickinson & Co.	200 Des Moines Building 405 6th Ave. Des Moines, IA 50309	July 20, 1983	194. SBC Trust Services, Inc.	2401 Cedar Springs Road Dallas, TX 75201-1407	April 10, 2001
178. R.J. Steichen & Company	Midwest Plaza Suite 100 801 Nicolett Mall Minneapolis, MN 55402-2526	May 21, 1993	195. SBCI Swiss Bank Corporation Investment Banking, Inc.	222 Broadway 4th Floor New York, NY 10038	February 11, 1992
179. Raymond James & Associates, Inc.	880 Carillon Parkway P.O. Box 12749 St. Petersburg, FL 33733-2749	March 8, 1982	196. SBM Financial Services, Inc.	Suite 1150 8400 Normandale Lake Blvd. Minneapolis, MN 55437	May 13, 1995
180. Raymond James & Associates, Inc.	880 Carrillon Parkway P.O. Box 12749 St. Petersburg, FL 33733-2749	April 26, 1982	197. Scott & Stringfellow, Inc. (FKN Craige, Inc.)	823 E. Main Street Richmond, VA 23219	May 5, 1999
181. Regan MacKenzie, Incorporated	999 Third Avenue Suite 4300 Seattle, WA 98104	August 31, 1989	198. Scottsdale Securities, Inc.	12855 Flushing Meadow Drive St. Louis, MO 63131	October 9, 1996
182. Regions Investment Company, Inc.	2011 Fourth Avenue North Birmingham, AL 35203	July 20, 2000	199. Securities Management Research	Two Moody Plaza Galveston, TX 77550	June 22, 1978
183. Reserve Management Company, Inc.	810 Seventh Avenue New York, NY 10019	October 18, 1989	200. Security Management Company (formerly, Security Management)	700 SW Harrison Street Topeka, KS 66636-0001	August 14, 1996
184. Robert W. Baird & Co., Inc.	777 E. Wisconsin Avenue Milwaukee, WI 53202	July 31, 1986	201. SG Cowen Securities Corporation	1221 Avenue of the Americas New York, NY 10020	June 30, 1998
185. Robinson-Humphrey Co., Inc (The)	Two Peachtree Street, N.W. Atlanta, GA 30383	May 24, 1982	202. SMA Services, Inc.	35 Lakeshore Drive Birmingham, AL 35209	August 27, 1998
186. Romano Bros. & Co.	820 Davis Street Evanston, IL 60201	September 28, 1984	203. Smith, Moore & Co.	400 Locust Street St. Louis, MO 63102	January 18, 1983
187. Rose & Company Investment Brokers, Inc.	141 West Jackson Blvd. Chicago, IL 60604	April 14, 1982	204. Southwest Securities, Inc.	Suite 4300 Renaissance Tower 1201 Elm Street Dallas, TX 75270	December 9, 1992
188. Rotan Mosle, Inc.	1500 S. Tower Pennzoil Place P.O. Box 3226 Houston, TX 77001	May 6, 1980	205. Spear Rees & Co.	505 North Brand Boulevard Sixteenth Floor Glendale, CA 91203	January 13, 1988
189. Rushmore Investment Brokers, Inc.	4922 Fairmont Avenue Bethesda, MD 20814	September 24, 1986	206. Spear, Leeds & Kellogg	120 Broadway New York, NY 10271	March 29, 1996
190. Salomon Smith Barney, Inc.	388 Greenwich St. New York, NY 10105	July 22, 1985	207. State Bond and Mortgage Company	8500 Normandale Lake Blvd. Minneapolis, MN 55437	December 21, 1990
191. Sanford C. Bernstein & Co., Inc.	767 Fifth Avenue New York, NY 10153	November 13, 1986	208. State Employees Credit Union	801 Hillsborough Street P.O. Box 26807 Raleigh, NC 27611-6807	January 1, 1977
192. Santa Ana City Employees Credit Union	800 West Santa Ana Blvd. Santa Ana, CA 92701	March 25, 1982	209. State Farm Investment Management Corporation	One State Farm Plaza Bloomington, IL 61410	September 22, 1999
193. Saturna Capital Corporation	101 Prospect Street Bellingham, WA 98227-2838	March 28, 1991	210. Stephens, Inc.	111 Center Street Little Rock, AR 72201	December 4, 1987

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211. Stern Brothers & Co.	1100 Main Street Suite 2200 Kansas City, MO 64199	December 15, 1987	225. USAA Transfer Agency Company of Delaware	USAA Building San Antonio, TX 78288	October 2, 1990
212. Sterne, Agee & Leach, Inc.	1500 Am South-Sonat Tower Birmingham, AL 35203	September 11, 1981	226. W.H. Reaves & Co., Inc.	30 Montgomery Street Jersey City, NJ 07302	December 7, 1990
213. Stifel, Nicolaus & Co., Inc.	500 North Broadway St. Louis, MO 63102	September 9, 1981	227. W.H. Turlington & Co.	509 East Center Street Lexington, NC 27292	November 3, 1980
214. Summit Discount Brokerage (FKA Lehigh Securities Corp.)	1457 MacArthur Road Lehigh Valley, PA 18002	April 4, 1990	228. Wachovia Securities, Inc.	201 North Tryon Street Charlotte, NC 28202	April 6, 1990
215. Sun Trust Equitable Securities	Nashville City Center Suite 800 6th Avenue No. & Union St. Nashville, TN 37219	May 27, 1982	229. Waterhouse Securities, Inc.	44 Wall Street New York, NY 10005	February 23, 1988
216. Sunpoint Securities, Inc.	911 W. Loop 281 Longview, TX 75604	April 1, 1998	230. Wayne Hummer & Co.	300 South Wacker Drive Chicago, IL 60606	January 25, 1983
217. Sutro & Company, Inc.	201 California Street San Francisco, CA 94111-5096	December 8, 1988	231. Web Street Securities, Inc.	222 South Riverside Plaza 11th Floor Chicago, IL 60601	April 27, 2000
218. Swiss American Securities, Inc.	100 Wall Street New York, NY 10005	December 2, 1980	232. Wedbush Morgan Securities	1000 Wilshire Boulevard Los Angeles, CA 90030	December 24, 1984
219. Texas First Securities Corporation	1360 Post Oak Blvd. Suite 120 Houston, TX 77056	November 17, 1988	233. Weiss, Peck & Greer	One New York Plaza New York, NY 10004	June 16, 1982
220. Tucker Anthony, Incorporated	One Beacon Street Boston, MA 02108	October 23, 1980	234. Wells Advisors, Inc.	3885 Holcomb Bridge Road Norcross, GA 30092	March 20, 1992
221. U.S. Bancorp Piper Jaffray, Inc.	800 Micollet Mall Suite 800 Minneapolis, MN 55402-7020	April 21, 1982	235. Wexford Clearing Services Corporation	1 New York Plaza 11th Floor New York, NY 10292	June 30, 1998
222. U.S. Clearing Corporation	120 Wall Street New York, NY 10005	May 3, 1983	236. Wheat, First Securities, Inc.	707 East Main Street P.O. Box 135 Richmond, VA 23211	March 23, 1983
223. Unified Financial Securities, Inc.	429 North Pennsylvania Street Indianapolis, IN 46204	October 28, 1976	237. William R. Hough & Co., Inc.	Suite 800 100 2nd Avenue South St. Petersburg, FL 33701	April 18, 1995
224. United of Omaha Life Insurance	Mutual of Omaha Plaza Omaha, NE 68175	March 16, 1982			