

**List of South Dakota Firms Qualified to Perform Peer Reviews
Oklahoma Society of Certified Public Accountants**

ELO Prof LLC

(PCPS/GAQC/EBP)

1820 Sanborn Blvd

Mitchell, SD 573011268

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AICPA Member Number:3726671

AICPA Firm Number:900010099392

Total Professionals: 20-29

Review Types: System, Engagement

Industry and Practice Areas: 5 , 9, 13, 25, 30, 40, 45, 50,

55, 63, 110, 125, 145, 150, 165, 216, 260, 268, 325, 380,

383, 403

Industry and Practice Codes

1	SEC Rules and Regulations	150	Colleges & Universities
3	Compilations of prospective financial statements under SSARs	155	Common Interest Realty Associations
5	Audits Under Government Auditing Standards (Yellow Book excluding Single Audit Act A-133 Engagements)	165	Construction Contractors
7	Audits of Federally Insured Depository Institutions (with more than \$500 million in total assets)	175	Credit Unions
9	Other Audits Under Statements on Auditing Standards	180	Extractive Industries – Oil and Gas
11	Attest Services (Excludes Prospective Financial Information)	185	Extractive Industries - Mining
13	Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)	186	Federal Student Financial Assistance
14	Audits of Non-SEC Registrants under PCAOB Standards	190	Finance Companies
20	International Standards on Auditing Assurance Engagements & Related Services	195	Franchisors
25	Financial Audits (GAS)	200	Property and Casualty Insurance Companies
26	Attestation Engagements (Examination, Review, or AUP under GAS)	205	Government Contractors
27	Performance Audits (GAS)	210	Health Maintenance Organizations
30	Reviews of financial statements	216	Hospitals
40	Compilations of financial statements with disclosures	217	Nursing Homes
45	Compilations of financial statements that omit disclosures	222	HUD
50	Preparation of financial statements with disclosures	230	Investment Companies and Mutual Fund
55	Preparation of financial statements without disclosures	240	Life Insurance Companies
61	Examination Engagements (SSAE)	250	Mortgage Banking
62	Review Engagements (SSAE)	260	Not-for-Profit Organizations (including Voluntary Health and Welfare Organizations)
63	AUP Engagements (SSAE)	268	Personal Financial Statements
110	Agricultural, Livestock, Forestry & Fishing	295	Real Estate Investment Trusts
115	Airlines	300	Reinsurance Companies
120	Auto Dealerships	308	Rural Utilities Service Borrowers
125	Banking	310	Savings and Loan Associations
145	Gaming	312	Service Organizations (SOC 1 Reports)
		313	Service Organizations (SOC 2 Reports)
		314	Service Organizations (SOC 3 Reports)
		320	School Districts
		325	State and Local Government
		330	Telephone Companies
		335	Utilities
		380	Defined Contribution Plans Full & Ltd Scope (excluding 403 (b) plans)
		383	Defined Contribution Plans Full & Ltd Scope (403 (b) plans only)
		390	Defined Benefit Plans Full Scope
		400	ERISA Health & Welfare Plans
		403	ESOP Plans
		405	Other ERISA Plans
		430	CFTC Broker-Dealers

AICPA Firm Specialty Centers

EBP	Employee Benefit Plan Audit Quality Center
GAQC	Governmental Audit Quality Center
NPRC	National Peer Review Committee
PCPS	Private Companies Practice Section