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3.	<i>AID Bank, Dominica</i>
4.	<i>AID Bank, Roseau, Dominica</i>
5.	<i>Airport Authority of Jamaica, Jamaica</i>
6.	<i>Airport Services Limited, Antigua</i>
7.	<i>All Pace Company, Ltd., Ft. Lauderdale, Florida</i>
8.	<i>Angostura, Trinidad</i>
9.	<i>Anguilla Development Board, Anguilla</i>
10.	<i>Anguilla National Bank, St. Kitts</i>
11.	<i>Antigua & Barbuda Airport Authority, Antigua</i>
12.	<i>Antigua Barbuda Development Bank, Antigua</i>
13.	<i>Antigua Commercial Bank, Antigua</i>
14.	<i>Antigua Public Utilities Authority (APUA), Antigua</i>
15.	<i>Antigua & Barbuda Development Bank, Antigua</i>

16.	<i>Aruba Airport Authority, Aruba</i>
17.	<i>Atlantic Bank Limited, Belize</i>
18.	<i>Atlantic Insurance Co. Ltd., Belize</i>
19.	<i>Atlantic Medical Insurance Limited, Bahamas</i>
20.	<i>B & B Distribution Ltd., Barbados</i>
21.	<i>Bahamas Development Bank, Bahamas</i>
22.	<i>Bahamas Electricity Corp., Bahamas</i>
23.	<i>Bahamas Ferries, Bahamas</i>
24.	<i>Bahamas Hot Mix, Bahamas</i>
25.	<i>Bahamas Mortgage Corporation, Bahamas</i>
26.	<i>Bahamas Police, Bahamas</i>
27.	<i>Bahamas Telecommunication Company, Bahamas</i>
28.	<i>Bahamas Telephone Company (BATELCO), Bahamas</i>
29.	<i>Bahamas Utilities Commission, Bahamas</i>
30.	<i>Bahamas Water & Sewerage, Bahamas</i>
31.	<i>Bank of Bahamas, Bahamas</i>
32.	<i>Bank of Butterfield (Bermuda & Grand Cayman)</i>
33.	<i>Bank of Montserrat Limited, Brades, Montserrat</i>
34.	<i>Bank of St. Lucia, St. Lucia</i>
35.	<i>Banking Institution, Jamaica</i>
36.	<i>Barbados Community College, Barbados</i>
37.	<i>Barbados Investment & Development Corporation (BIDC), Barbados</i>
38.	<i>Barbados Light and Power Company, Barbados</i>
39.	<i>Barbados Tourism Authority, Barbados</i>
40.	<i>Barbados Water Authority, St. Michael, Barbados</i>
41.	<i>Barclays Bank (Various Countries)</i>

42.	<i>Belize Bank, Belize</i>
43.	<i>Bermuda College, Bermuda</i>
44.	<i>Bermuda Debt Collection Agency Ltd, Bermuda</i>
45.	<i>Bermuda Small Business Development Corporation, Bermuda</i>
46.	<i>Bermuda Telephone Company, Bermuda</i>
47.	<i>BIOVAIL Laboratories, Barbados</i>
48.	<i>British Virgin Islands Electricity Corporation,</i>
49.	<i>BVI Electricity Corporation, Tortola, British Virgin Islands</i>
50.	<i>BVI Social Security Board, British Virgin Islands</i>
51.	<i>BVI Social Security Board, Tortola</i>
52.	<i>Cable & Wireless (St. Kitts), St. Kitts & Nevis</i>
53.	<i>Cable & Wireless (Various Countries)</i>
54.	<i>Cable & Wireless Cayman islands, Grand Cayman</i>
55.	<i>Cable & Wireless, Anguilla</i>
56.	<i>Cable & Wireless, Bermuda</i>
57.	<i>Cable Bahamas, The Bahamas</i>
58.	<i>Cahill Group of Companies, Newfoundland, Canada</i>
59.	<i>Capital Bank International, Grenada</i>
60.	<i>Carib Supplies Limited, Various Countries</i>
61.	<i>Caribbean Commercial Bank, Anguilla</i>
62.	<i>Caribbean Commercial Bank, Barbados</i>
63.	<i>Caribbean Publishing Company, Cayman Islands</i>
64.	<i>Caribbean Supermarket Ltd., Grenada</i>
65.	<i>Caribbean Supermarket Ltd., Grenada</i>
66.	<i>CaribSupply (Barbados) SRL, Barbados</i>
67.	<i>CaribSupply Ltd, St. Kitts</i>

68.	<i>CaribSupply Ltd., USVI</i>
69.	<i>CaribSupply of St. Croix, USVI</i>
70.	<i>CaribSupply Tortola Ltd., BVI</i>
71.	<i>CaribSupply, St. Croix, U.S.V.I.</i>
72.	<i>Carribbean Commercial Bank, Anguilla</i>
73.	<i>Cayman General Insurance Company Ltd., Cayman Islands</i>
74.	<i>Cayman Islands Government-DEPT. of Agriculture, Cayman Islands</i>
75.	<i>Cayman Islands Health Services Authority, Grand Cayman</i>
76.	<i>Cayman Islands Treasury Department, Cayman Islands</i>
77.	<i>Cayman National Bank Ltd., Grand Cayman</i>
78.	<i>Cayman National Bank, Cayman Islands</i>
79.	<i>Cayman National Corporation, Cayman Islands</i>
80.	<i>Central Bank of Trinidad and Tobago, Trinidad</i>
81.	<i>Central Cooperative Credit Union Limited, St. George, Dominica</i>
82.	<i>Central Housing & Planning Authority, Antigua</i>
83.	<i>Chase Manhattan Bank, U.S.A., USVI</i>
84.	<i>Children & Youth Services (CAYS) Foundation, Cayman Islands</i>
85.	<i>Civil Aviation Authority, Kingston, Jamaica</i>
86.	<i>Coco Cola, Trinidad</i>
87.	<i>Commercial Collections, Barbados</i>
88.	<i>Commonwealth Building Supplies Ltd., Bahamas</i>
89.	<i>Community First Co-Operative Credit Union, Antigua</i>
90.	<i>Community First Credit Union, Antigua & Barbuda</i>
91.	<i>Companies Office of Jamaica, Jamaica</i>
92.	<i>CONTEC: Construction Technologies Ltd., St. Kitts</i>
93.	<i>CONTEC-Construction Technologies, St. Kitts</i>

94.	<i>Cooperative Credit Union of Barbados, Barbados</i>
95.	<i>Courts (Jamaica) Limited, Jamaica</i>
96.	<i>Courts Antigua Ltd, St. John's, Antigua</i>
97.	<i>Courts Barbados Ltd, Bridgetown, Barbados</i>
98.	<i>Courts Belize Ltd, Belize City, Belize</i>
99.	<i>Courts Dominica Ltd, Roseau, Dominica</i>
100.	<i>Courts Grenada Ltd, St. George's, Grenada</i>
101.	<i>Courts Guyana Inc, Georgetown, Guyana</i>
102.	<i>Courts International Retail Group (Various Countries)</i>
103.	<i>Courts International, Trinidad</i>
104.	<i>Courts Jamaica Ltd, Kingston, Jamaica</i>
105.	<i>Courts St. Kitts Nevis Ltd, Basseterre, St. Kitts</i>
106.	<i>Courts St. Lucia Ltd, Castries, St. Lucia</i>
107.	<i>Courts St. Vincent Ltd, Kingstown, St. Vincent</i>
108.	<i>Credit Union League, Dominica</i>
109.	<i>Credit Union League, Jamaica</i>
110.	<i>Curacao Pharmacal Co., BV, Curacao</i>
111.	<i>DaCosta Manning Retail Ltd. Barbados</i>
112.	<i>Deloitte & Touche, Grand Cayman</i>
113.	<i>Department of Commerce, Government of the Cayman Islands</i>
114.	<i>Department of Immigration, Grand Cayman</i>
115.	<i>Department of Public Service, Nassau, Bahamas</i>
116.	<i>Department of Social Insurance, Bermuda</i>
117.	<i>Department of Statistics, Bahamas</i>
118.	<i>Department of the Treasury, Government of the Cayman Islands</i>
119.	<i>Department of Tourism, Government of the Cayman Islands</i>

120.	<i>Development Bank of St. Kitts & Nevis</i>
121.	<i>Development Bank of the Virgin Islands, Tortola</i>
122.	<i>Digi Data Systems, Trinidad</i>
123.	<i>Digicel, Grenada</i>
124.	<i>Digicel, Haiti</i>
125.	<i>Digicel, Jamaica</i>
126.	<i>Digicel, St. Vincent</i>
127.	<i>Doctor's Hospital, Bahamas</i>
128.	<i>Dominica Agricultural Industrial & Development Bank</i>
129.	<i>Dominica Air & Sea Ports Authority, Dominica</i>
130.	<i>Dominica Electricity Services, LTD, Dominica</i>
131.	<i>DOMLEC, Dominica</i>
132.	<i>Eastern Caribbean Amalgamated Bank, Antigua</i>
133.	<i>Eastern Caribbean Financial Holding Co. Ltd., St. Lucia</i>
134.	<i>Employee's Retirement System, USVI</i>
135.	<i>Executive Motors Ltd (to attend Oct 9-11 course), Bahamas</i>
136.	<i>Federation Media Group, St. Kitts</i>
137.	<i>Fidelity Bank, Bahamas</i>
138.	<i>Fidelity Bank, Cayman Islands</i>
139.	<i>First Bank of Virgin Islands, USVI</i>
140.	<i>Florida International University, U.S.A.</i>
141.	<i>Freeport Container Port, Bahamas</i>
142.	<i>Freeport Harbour Company, Bahamas</i>
143.	<i>Freeport News, Grand Bahamas</i>
144.	<i>General Accident Insurance Co. Ltd., Kingston, Jamaica</i>
145.	<i>Government Employees Retirement Systems, US Virgin Islands</i>

146.	<i>Government Employees' Retirement System (GERS), St. Thomas, US Virgin Islands</i>
147.	<i>Government of Bermuda, Bermuda</i>
148.	<i>Government of Montserrat, Montserrat</i>
149.	<i>Government of St. Kitts & Nevis</i>
150.	<i>GOVT. of the Island Ter. of St. Maarten - Department of Public Works</i>
151.	<i>Grantley Adams International Airport, Barbados</i>
152.	<i>Grenada Cablevision Ltd., Grenada</i>
153.	<i>Grenada Co-operative Bank Ltd, Grenada</i>
154.	<i>Grenada Co-operative Ltd., Grenada</i>
155.	<i>Guyana Bank for Trade & Industry Ltd, Guyana</i>
156.	<i>H.H.V. Whitchurch & Company Limited, Dominica</i>
157.	<i>Health Authority of Anguilla, Anguilla</i>
158.	<i>Her Majesty Prison, Bahamas</i>
159.	<i>Heritage Hotel, Antigua</i>
160.	<i>Illuminat Limited, Antigua</i>
161.	<i>ING Bank, Curacao</i>
162.	<i>Inland Revenue Department (Various Parishes) Jamaica</i>
163.	<i>Inland Revenue Department, Jamaica</i>
164.	<i>Inland Revenue Department, Jamaica</i>
165.	<i>Inland Revenue Department, St. Kitts & Nevis</i>
166.	<i>Inland Revenue, Brades, Montserrat</i>
167.	<i>Innovative Business Systems, United States Virgin Islands</i>
168.	<i>International Credit Management Solutions, Jamaica</i>
169.	<i>Island Car Rentals, Kingston, Jamaica</i>
170.	<i>J.S. Johnson & Co. Ltd., Bahamas</i>
171.	<i>Jamaica Civil Aviation Authority, Jamaica</i>

172.	<i>Jamaica Co-Operative Credit Union League, Jamaica</i>
173.	<i>Jamaica Public Service Co. Ltd (JPSCo), Jamaica</i>
174.	<i>Jonas Browne & Hubbard Grenada Ltd., Grenada</i>
175.	<i>Karib Cable, Kingstown, St. Lucia</i>
176.	<i>Karib Cable, Kingstown, St. Vincent</i>
177.	<i>Kennedy's Club Ltd., Antigua</i>
178.	<i>Land Development Survey Services Ltd., Anguilla</i>
179.	<i>Learning & Development Clear Harbor, Dominica</i>
180.	<i>Legal Compliance FamGuard Corporation and Subsidiary, Nassau, Bahamas</i>
181.	<i>Maritime Financial Services, Trinidad</i>
182.	<i>Maritime Life Caribbean, Trinidad</i>
183.	<i>Master Mix of Trinidad, Trinidad</i>
184.	<i>MBJ Airports Limited, Sangsters International Airport, Montego Bay, Jamaica</i>
185.	<i>Medical Benefits Scheme, Antigua</i>
186.	<i>Miami University Hospital, Florida</i>
187.	<i>Ministry of Finance, Turks & Caicos</i>
188.	<i>Ministry of Financial Services & Investment, Bahamas</i>
189.	<i>Ministry of France, Grand Turks & Caicos</i>
190.	<i>Ministry of Public Service, Bahamas</i>
191.	<i>Ministry of the Attorney General, Trinidad & Tobago</i>
192.	<i>Ministry of Works & Engineering, Government of Bermuda, Bermuda</i>
193.	<i>Molco Inc., Haiti</i>
194.	<i>Montserrat, Department of Labour</i>
195.	<i>Montserrat Port Authority, Montserrat</i>
196.	<i>Mount Gay Distilleries Ltd, Barbados</i>
197.	<i>Mystique Resort, St. Vincent</i>

198.	<i>N2N Distributors Ltd., Roseau, Dominica</i>
199.	<i>Nassau Guardian, Bahamas</i>
200.	<i>National Bank of Anguilla Ltd., Anguilla</i>
201.	<i>National Bank of Dominica, Dominica</i>
202.	<i>National Bank of the British Virgin Islands, BVI</i>
203.	<i>National Commercial Bank, St. Vincent</i>
204.	<i>National Development Corporation, St. Lucia</i>
205.	<i>National Development Foundation of Dominica, Roseau, Dominica</i>
206.	<i>National Development Foundation, Commonwealth of Dominica</i>
207.	<i>National Housing Authority, Trinidad</i>
208.	<i>National Insurance Board (Turks & Caicos Islands)</i>
209.	<i>National Insurance Corporation, St. Lucia</i>
210.	<i>National Insurance Scheme, Barbados</i>
211.	<i>National Insurance Scheme, St. Lucia and Barbados</i>
212.	<i>National Insurance Services, St. Vincent</i>
213.	<i>National Irrigation Commission Ltd., Jamaica</i>
214.	<i>National Roads Authority, Cayman Islands</i>
215.	<i>National Roads Authority, Cayman Islands</i>
216.	<i>National Telecommunication Regulatory Commission St. Vincent</i>
217.	<i>Navigant Consulting Services, Dominica</i>
218.	<i>NCB, Kingston, Jamaica</i>
219.	<i>Nevis Cooperative Credit Union, St. Kitts</i>
220.	<i>Nevis Electricity Company Ltd., Nevis</i>
221.	<i>Nevis Tourism Authority, Nevis (St. Kitts & Nevis)</i>
222.	<i>Norwegian Cruise Line, Philippine</i>
223.	<i>Nova Southeastern University, U.S.A.</i>

224.	<i>NV GEBE, St. Maarten</i>
225.	<i>O'Neal Webster Law Office, Tortola, BVI</i>
226.	<i>Ocean Terrace Hotel, St. Kitts</i>
227.	<i>Office of the Deputy Governor, Montserrat</i>
228.	<i>Office of the Tax Commissioner, Bermuda</i>
229.	<i>Office of Utilities Regulations (OUR), Jamaica</i>
230.	<i>Overseas Management Company Trust Ltd., BVI</i>
231.	<i>Overseas Management Trust (BVI) Ltd., BVI</i>
232.	<i>Paradise Island Beach Club, Bahamas</i>
233.	<i>PDV Caribe Dominica Ltd., Dominica</i>
234.	<i>Pictet Bank & Trust Limited, Bahamas</i>
235.	<i>Police Department, St. Maarten</i>
236.	<i>Princess Juliana International Airport, St. Maarten</i>
237.	<i>PROPHALAB, Port-au-Prince, Haiti</i>
238.	<i>Provo Water Company, Turks & Caicos</i>
239.	<i>Provo Water Limited, Turks & Caicos Islands</i>
240.	<i>Rainforest Skyrides, St Lucia</i>
241.	<i>RBTT Bank, Trinidad</i>
242.	<i>Real Value Supermarket, Grenada</i>
243.	<i>Renwick & Company Ltd., St. Lucia</i>
244.	<i>Republic Bank of Grenada, Grenada</i>
245.	<i>Republic Bank of Guyana, Ltd, Guyana</i>
246.	<i>Republic Securities Limited, Trinidad, WI</i>
247.	<i>Reserve Control Unit, Turks & Caicos</i>
248.	<i>RL Mark & Company Ltd., Barbados</i>
249.	<i>Roadtown Wholesale Trading Ltd., British Virgin Islands</i>

250.	<i>Royal Bank (Various Countries)</i>
251.	<i>Royal Bank of Canada, Andros, Bahamas</i>
252.	<i>Royal Bank of Trinidad, Trinidad</i>
253.	<i>Royal Turks and Caicos Police Force, Turks & Caicos Islands</i>
254.	<i>Saint Lucia Air and Sea Ports Authority, St. Lucia</i>
255.	<i>Samuels Richardson & Co., British Virgin Islands</i>
256.	<i>Samuels Richardson & Co., Tortola</i>
257.	<i>Saunders Therapy, Nassau, Bahamas</i>
258.	<i>Simpson Finance Ltd, Basseterre, St. Kitts</i>
259.	<i>Simpson Finance Motors, St. Lucia</i>
260.	<i>Simpson Motors, Barbados</i>
261.	<i>SLASPA, St. Lucia</i>
262.	<i>Social Security Board of Antigua & Barbuda, Antigua & Barbuda</i>
263.	<i>Social Security Board St. Kitts & Nevis</i>
264.	<i>SOL (Shell) Petroleum Ltd. (Various Countries)</i>
265.	<i>Spectrum Management Authority, Jamaica</i>
266.	<i>St. Christopher Air & Sea Ports (SCASPA)., St. Kitts</i>
267.	<i>St. Ignatius Catholic Church, Cayman Islands</i>
268.	<i>St. Ignatius Catholic Church, Cayman Islands National Roads Authority, Cayman Islands</i>
269.	<i>St. John's Development Corporation, Antigua</i>
270.	<i>St. Kitts & Nevis Customs & Excise, St. Kitts & Nevis</i>
271.	<i>St. Kitts and Nevis Anguilla National Bank</i>
272.	<i>St. Kitts Cooperative Credit Union, St. Kitts</i>
273.	<i>St. Lucia Air & Sea Ports Authority, Castries, St. Lucia</i>
274.	<i>St. Lucia Co-Operative Bank, St. Lucia</i>
275.	<i>St. Lucia Electricity Services Ltd, Castries, St. Lucia</i>

276.	<i>St. Lucia Marine Terminals Ltd, Vieux Fort, St. Lucia</i>
277.	<i>St. Maarten Government, St. Maarten</i>
278.	<i>St. Maarten Housing Development Foundation, St. Maarten</i>
279.	<i>St. Maarten's Medical Center Foundation, St. Maarten</i>
280.	<i>St. Vincent Building & Loan Association, St. Vincent</i>
281.	<i>St. Vincent Building & Loan Association, St. Vincent</i>
282.	<i>St. Vincent Electricity Services Ltd (VINLEC), St. Vincent & the Grenadines</i>
283.	<i>State Insurance Corporation, Antigua</i>
284.	<i>Student Revolving Loan Fund, Barbados</i>
285.	<i>Summit Insurance Company, Bahamas</i>
286.	<i>T.S.T.T., Trinidad</i>
287.	<i>Tax Administration and Stamp Duty Division, Jamaica</i>
288.	<i>Taxpayer Audit & Assessment Department, Jamaica</i>
289.	<i>TCI Civil Aviation Authority, Turks & Caicos Islands</i>
290.	<i>Teacher's Credit Union, Bahamas</i>
291.	<i>Teachers & Salaried Workers Credit Union, Nassau, Bahamas</i>
292.	<i>Telecommunication Services of Trinidad & Tobago Ltd, Trinidad</i>
293.	<i>TELEM Group, St. Maarten</i>
294.	<i>Tell-Cel, St. Maarten</i>
295.	<i>Texaco Bahamas, Bahamas</i>
296.	<i>Texas Furniture Store, Aruba</i>
297.	<i>The Bank of Nevis, St. Kitts & Nevis</i>
298.	<i>The Development Bank, St. Kitts & Nevis</i>
299.	<i>The Mustique Company Ltd., St. Vincent</i>
300.	<i>The Nassau Guardian, The Bahamas</i>
301.	<i>The National Insurance Board, Trinidad</i>

302.	<i>The Ritz-Carlton Golf and Spa Resort, Jamaica</i>
303.	<i>The Windward Islands Bank Ltd., St. Maarten</i>
304.	<i>Timothy Beach Resort, St. Kitts</i>
305.	<i>Tortola Exterminating Services Ltd., British Virgin Islands</i>
306.	<i>Treasury Department, Bahamas</i>
307.	<i>Treasury Department, Providenciales, Turk & Caicos</i>
308.	<i>Turks & Caicos International Airports Authority, Turks & Caicos Islands</i>
309.	<i>Turks & Caicos Islands Government, Turks & Caicos Islands</i>
310.	<i>Turks & Caicos Ministry of Health/ Education and Training, Turks & Caicos Islands</i>
311.	<i>Turks & Caicos Police Force, Turks & Caicos Islands</i>
312.	<i>Turks and Caicos GOVT-National Drug Unit, TURK & Caicos Islands</i>
313.	<i>Turks and Caicos Utilities, Turks and Caicos Islands</i>
314.	<i>U.S.V.I. Economic Development Authority, U.S.V.I.</i>
315.	<i>Unicomer (Jamaica) Ltd., Kingston, Jamaica</i>
316.	<i>Unicomer Trinidad Ltd, Chaguanas, Trinidad</i>
317.	<i>United Telecommunication Services, St. Maarten</i>
318.	<i>University of The West Indies Hospital, Jamaica</i>
319.	<i>US Virgin Islands Water & Power Authority, U.S.V.I.</i>
320.	<i>Utilities Regulation & Competition Authority (URCA), The Bahamas</i>
321.	<i>V.I. Economic Development Authority, USVI</i>
322.	<i>Water and Sewage Company Inc., St. Lucia</i>
323.	<i>Wellness Center/ Ministry of Health, Agriculture and Human Services, Turks & Caicos Islands</i>
324.	<i>Westmoreland Co-Op Credit Union, Jamaica</i>
325.	<i>Workers Bank Bahamas, Bahamas</i>
326.	<i>World Brands Services Ltd. (Grace Kennedy), Jamaica</i>

327.	<i>World-Wide Tele Sports, Antigua</i>
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COHEN & KLEIN CONSULTING, INC.

Two Locations

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