



## EmpowerChiro ♦ Client List for the State of Michigan

|   |   |   |   |  |
|---|---|---|---|--|
| 1199 National Benefit Fund                    | Benevolent & Protective Order of the Elks | Dynapower Corp                          | HR America                                    | Link Snacks Inc                            |
| A O Smith Corp                                | Bike Tech                                 | EBI Companies                           | Harborside Health Care                        | Local 1115 Health & Benefits Fund          |
| A.O. Smith Corp                               | Bliss Communications                      | ELCA Board of Pensions                  | Harrington Benefit Services Inc               | Lockheed Martin-PHP Choice                 |
| AAbakus                                       | Blue Cross of Atlantic Canada             | EOS                                     | Health Claim Services                         | Lumber Mutual Insurance                    |
| AIGCS   | Bricklayers Local 20 of Lake County       | Edmonton Manufacturing                  | Heavy & General Laborers Local Unions 171&472 | Lynk Systems Inc                           |
| ALPS Automotive                               | Broadband Solutions                       | Elder Group                             | Henkel Corporation-Loctite Division           | Mac-It Corporation                         |
| ASR Corporation                               | Budco Group                               | Electronic Product Int                  | Hitschi Corporation                           | Managed Care USA                           |
| Abatement Workers National Fringe Benefit Fun | Budgetex                                  | Embassy of the Sultanate of Oman        | IBEW Local 117                                | ManagedComp                                |
| Accelerated Rehabilitation Centers            | Bunch & Associates                        | Emergency Physicians Medical Group      | ICH Group Companies                           | Manatron                                   |
| Adams Communication                           | CCL Label                                 | Employee Benefit Concepts               | ICI Americas, Inc.                            | Manpower                                   |
| Administrative Services-North America         | CTA Acoustics                             | Employers Risk Services                 | IDS-Med, Inc.                                 | Marathon Oil & Marathon/Ashland Oil        |
| Advanced Rehabilitation Management, Inc.      | Caldwell Group                            | Erie Coke Corp                          | IPC Print Services                            | Marcal Paper Mills                         |
| Advantage Schools                             | Cambridge Intergrated Services            | Esoterix Inc                            | Indemni-Med                                   | Marta                                      |
| Affiliated Computer Systems, Inc.             | Capital Senior Living Inc                 | F.A. Richard & Associates               | Index Corporation                             | Maxim Medical Inc                          |
| Alberici Construction                         | Carpenters Specialty & Shopment Local 821 | F.C.E. Benefit Administrators, Inc.     | Inergy Partners LLC                           | May Trucking                               |
| Alpha Review Corporation                      | Central Reserve Life Insurance Co         | FHT Managed Care Services, LLC          | Inland Mortgage                               | Mead Corporation                           |
| Alternative Employee Solutions                | Checkfree Services Corp                   | Fabri-Kal                               | Innoveda Inc                                  | Medata, Inc.                               |
| American Airlines                             | Claims Administrative Services            | Fed Ex Freight East Inc                 | Insurance Administrators of America           | Medcheck                                   |
| American Art Clay/House of Ceramics           | Claims and Benefits                       | Federal-Mogul Camshafts                 | Integrated Care Management                    | Medical Bill Audits                        |
| American Community Mutual Insurance Company   | Cleaners Hanger Company                   | Fiske Brothers                          | Integrity Administrators, Inc.                | Medical Management Concepts                |
| American Diabetes Association                 | Cole National                             | Fitness Management Corp & Affiliated Co | Integrity Health Services                     | Medical Resource Hospital Alliance         |
| American Fidelity Assurance Company           | Colorspot Nurseries Inc                   | Flakt Fan Group                         | Inter-America Insurance Corp Inc              | Meijer, Inc.                               |
| American Insurance Co.                        | CompTech                                  | Florida 1st                             | International Benefit Services Corporation    | Mennonite Mutual Aid                       |
| American National Insurance Company           | Compak-Webcor                             | Florilli Corporation                    | International Paper                           | Menominee Saw & Supply                     |
| Andrews University                            | Concentra Managed Care, Inc.              | Fluid Process Equipment                 | Ironwood Plastics                             | Merillot Industries                        |
| Applied Analytical Industries-MTRA            | Conseco                                   | Formost                                 | Irvine United School District                 | MetraComp                                  |
| Ashley 602H                                   | Continental General Insurance             | Forte, Inc.                             | JF Walker subsidiary of Spartan Stores, Inc.  | Miami Medical Centers                      |
| Ashley F Ward                                 | Continental Medical Systems, Inc.         | Frames Unlimited/Zimdar Enterprises     | JHT Holdings                                  | Michigan Case Management Services, Inc.    |
| Assured Assistance Inc/Voyageur Insurance     | Continuum Healthcare                      | Fremont Compensation Insurance          | Jack Walters & Sons Corp                      | Michigan Lumber and Building Materials     |
| Atlantic Mutual                               | Contract Claims Services                  | Fuel Systems                            | Johnsonville Sausage LLC                      | Mid-America Associates Inc                 |
| Atlas Life Insurance Co.                      | Cooperative Resources                     | G & T Industries                        | KSS Enterprises                               | Midland Life Insurance Co.                 |
| Auto Glass Specialists                        | Corning, Inc                              | Gallagher Bassett Services              | Kaeser Compressor Inc                         | Milwaukee Electric Tool                    |
| Automated Benefit Services                    | Corporate Health Administrators           | Gast Manufacturing                      | Kinko's Service Company                       | Milwaukee Insurance                        |
| Avanti Health Systems                         | Cost Containment Strategies               | General Casualty                        | Kolbe & Kolbe Millwork                        | Moline Manufacturing Co                    |
| BBS Healthcare Plan                           | Cost Management Technologies              | General Products                        | L.J. Underwriting Associates, Inc             | Mold Flow                                  |
| BCI Administrators Inc                        | Country Life Insurance Company            | Georgia Pacific Corp                    | LDI Ltd.                                      | Monroe Plumbers & Pipefitters              |
| BTI, Inc.                                     | Culvers Franchising System, Inc.          | Giddings and Lewis LLC                  | LWCC  | Murata Electronics                         |
| Baldor Motors and Drives                      | Dads Products Company                     | Glidden Company                         | Ladshaw Explosives                            | NGS American Inc                           |
| Bankers Life and Casualty                     | Dart Container Corporation                | Global Excess RE                        | Lakeland Paper Company                        | NWPACC LMBTMA                              |
| Beaulieu Group, LLC                           | David Morse & Associates                  | Globe Life and Accident Company         | Lawyers Weekly Publications                   | Namco Cybertainment                        |
| Beaulieu of America                           | Decker Building Co                        | Golin/Harris                            | Leisure Living Companies, Inc.                | Natcomm Inc/Semco Energy Ventures          |
| Belle Tire                                    | Delnor Community Hospital                 | Grand Union Co Bergen Cty               | Lemans Corporation                            | National Financial Life Insurance Company  |
| Benchmark Insurance Company                   | Denver Wholesale Florists                 | Carpenters Local 15                     | Lien On Me                                    | National Foundation Life                   |
|   | Diversified Benefit Plan                  | Great American Insurance Company        | Life Investors Insurance Company of America   | National Health Care Alliance              |
|   | Diversified Health Care Services          | Great Commission Ministries             | Linc Leasing Company                          | National Healthcare Resources, Inc.        |
|   | Doehler Jarvis Limited Partnership        | Great Lakes                             |   | National Sign and Signal                   |
|   | Doors Plus                                | Guardian Industries                     |   | National Telephone Cooperative Association |
|   | Drake Insurance Administrators            | Guardian Resources                      |   | Nationwide Warehouse                       |
|   | Dura Automotive Systems                   | Gulf South Health Plans                 |   |  |
|   |   | Gulf South Risk Managers, Ltd.          |   |  |

New England Electrical Workers (NEEW)  
New World Claims Services  
New World Services  
New York State Electric & Gas  
Non-Destructive Testing Services aka NDT  
North America Admin.  
Novatron Corporation  
NwPACC LMBT  
O'Brien & Gere  
Oglebay Norton Company  
Ohio Casualty Group  
Olin Direct  
Omnitrax Switching Service LLC  
Ontario Corp  
Opex  
Origen Financial L L C AKA  
Bingham Financial  
Oxford Health Plans  
Paradigm Health Corporation  
Paragon Health  
Parker Drilling  
Penn Traffic  
Pension & Welfare Trust Fund IBT Local 584  
Petrosurance  
Phillips Federal Credit Union  
Phillips Graphics Finishing  
Pinnacle Airlines Inc  
Playbuoy Pontoon Mfg., Inc. / UMMA  
Pontiac Coil  
Pridecare  
Primary Health Care  
Priority Health Managed Benefits  
Professional Benefits Services  
Professional Advocates Crafts and Trade  
Providence Risk & Insurance Services, Inc.  
Provident American Health and Life  
QRS Managed Care Services  
Quadion Corp  
Qualitor dba Transportation  
Aftermarket Enter  
R & R Trucking  
RFB Cellular Inc & Alpine PCS Inc  
RS Finlaw  
Ralcop Holdings Inc  
Rand Worldwide  
Randall Manufacturing  
Raritan Plaza II  
Red Wing Shoes  
Regency Employee Benefits  
Rehab Review  
Reliance Insurance

Review Works  
Richmond Master Distributors  
Riscorp  
Rising Medical Solutions  
River Rasin Veterinary  
Robey Barber Administrators  
Rochester Homes Inc  
Royal & SunAlliance  
Royal Neighbors of America  
Rubbermaid, Inc.  
Russell Fink  
S E Johnson Co  
SKF USA Inc  
SNE Enterprises Inc  
SPX Corporation  
Security Insurance  
Seneca Bowers  
Service Merchandise  
Sheridan Books Inc  
Skilstaf  
Special Agents Mutual Benefit Association  
Spectrum HR  
SpeedFam-IPEC  
St Julian Wine Company  
Stafford Smith  
Starr Commonwealth (Schools)  
State Farm (Specific Policies Only)  
Stauffer Chemical  
Steamfitters Local Union 475  
Stericycle Inc  
Sterling  
Steuben County Coop  
Stevedoring Services of America  
Stickley  
Sturgis Iron & Metal dba South Bend  
Scrap  
Summit Polymers  
Sun Life of Canada Insurance Co.  
Sycamore Stores  
TQ Consultants  
TRG Marketing  
Teamster Local 135 Welfare Fund  
Terracon Inc  
Texo Corp.  
The Austin Company  
The Finish Line  
The Intec Group  
The Lubrizol Corporation  
The Zenith  
Tire Center, Inc.  
Torbitt Dry Products  
Trek Bicycle Corp  
Triarc, Inc.  
Trim Trends Co., LLC - Bryan Union  
Trim Trends, LLC Spencerville Union

Trinity Industries  
Trinity Universal  
UAW Strike Fund  
US Health and Life  
Uniroyal Mgmt Liability Co.  
United American Insurance Company  
United Fire & Casualty  
United Healthcare/AARP Healthcare Options  
United Retail Group  
United Road Services Inc  
Universal Health Services of Delaware  
Universal Underwriters Insurance Company  
Urschel Laboratories Inc  
Vega Consulting Solutions  
Vicksburg Chrysler Plymouth  
Vicorp Restaurants  
Village of Matteson  
Vocational Rehabilitation Services  
WD Associates  
Wausau Benefits  
Welch Allyn  
Wells-CTI  
Westbridge Capital Corporation  
Western KY Navigation  
Weyco, Inc  
White Consolidated Ind.  
White Mountain Insurance  
Willis Corroon Corp. of KS  
Wiss, Janey Elstner and Associates  
Wolohan Lumber Company  
Woodman Life and Accident Insurance Co.  
Word of Life Fellowship  
Youth for Christ  
Youth for Understanding  
Zeneca  
Zenith Insurance Company  
Zurich-American Insurance

**The following are national clients that may have members in Michigan:**

1st Trust Bank for Savings  
ABCO Industries Inc  
ABI Administrative Services Corp  
AEI  
AMBR  
Able Distributing Company Inc  
Acordia National  
Acton Enterprise Inc  
Administrative Benefits Services Inc  
Administrators & Consultants LTD

Adolescent Residential Treatment Center  
Advanced Filtration Systems Inc  
Advanced Insurance Administrators  
Advanced Products & Systems  
Aero Services International  
Aguirre Inc  
Alabama Branch AGC  
Allen Medical Claims  
Alliance International Assist  
Allied National Companies  
Alpha Data Systems  
Alternative Risk Management  
Aluminum Ladder Company  
Amana Company LP  
Ambassador Steel Corporation  
AmeraPlan Inc  
America's Choice Health Plans  
America's Choice Helathplans Inc  
American Administrative Group  
American Bankers  
American Benefit Associates  
American Fidelity Assurance Company  
American Institute for Research  
American National Insurance Company  
American Reinsurance Company  
American Trust Administrators  
Ana-Lab Corporation  
Anderson College  
Anthem Benefit Administrators  
Aon Select  
Arthur Blank Company  
Assist Card  
Associated Benefits Corporation  
Assured Assistance  
Atlas Administrators  
Atlas Carriers  
Auto Wheel & Rim  
BKB Employee Benefit Plan  
Babb Inc  
Baker Agency Inc  
Baker Donelson Bearman & Caldwell  
Banner Health  
Bass Pro Shops Inc  
Baxter Regional Medical Center  
Beacon Risk Strategies  
Ben Bridge Jewelers  
Benefit Consultants Inc  
Benefit Management Systems Inc  
Benefit Support  
Best Access Systems  
Blue Water Casino  
Boston Bread  
Boyd's Abbey Carpet  
Bradford & Galt  
Brandon Company Inc

Brawley Elementary School District  
Bristol Compressors  
Brokerage Concepts  
Buckeye International  
Business Administrators & Consultants  
C P Bourg Inc  
C.L. Frates and Co  
CAO International  
CM Administrators  
CNC Machine  
CS Carrier/Christensen  
Cablexpress  
Callawassie Island Company  
Cambridge Integrated Services Group  
Campbellsville Industries Inc  
Canyon Lands  
Capform Inc  
Capitol Administrators of the Southeast  
Cassling Diagnostic Imaging Inc  
Caterpillar  
Celia Corporation  
Champion Boats Inc  
Champion Cooler Corporation  
Chapman Grading & Concrete Co  
Cherokee Nation Industries  
Chesapeake Life Insurance Company  
Chicago Bread  
Choctaw Management Services Ent  
City of Bristol  
City of Niceville  
City of Sedona  
Claims Admin Services dba CASI Inc  
Claims Management Services  
Clarendon Insurance Group  
Cleaners Hanger Company  
Clifton Gunderson  
Clover Technologies  
Coastal International  
Coca Cola Company  
Colonial Healthcare Inc  
Commerce Group, The  
Commercial Resins  
Commercial Travelers Insurance  
Commonwealth Industries  
Community Health Alliance  
Community Healthcare of Douglas  
Comnet Communications  
Compact Air  
Comprehensive Addiction Programs  
Consolidated Benefit Resources LLC  
Cooperative Benefit Administrators  
Coreslab Structures  
Coresource Inc  
Cornerstone Benefits Administrators Inc  
Corporate Benefit Services of America  
Corporate Benefit Solutions Inc

|                                       |                                    |                                      |                                      |                                     |
|---------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Corporate Systems Administration      | Foam Design Inc                    | Holden & Co                          | Kraft & Company                      | NexAir LLC                          |
| Corrections Corp of America           | Fogelman Management Group          | Holy Cross Resources Inc             | Land O'Frost Inc                     | NiiS/Apex Group Holdings Inc        |
| Coulee Carpet Center                  | Foster Wheeler Environmental Corp  | Home Health Care Affiliates of MS    | Lanter Company                       | North Star Administrators           |
| Country Life Insurance Company        | Fountainhead Administrators        | Horizon Pharmacies Inc               | Leigh Fibers                         | Northland Corporation               |
| County of Greenville                  | Fox-Everett Inc                    | Hospital Benefits Inc                | Liehardt Mills Inc                   | Novasys Health Network              |
| Cowley Distributing Inc               | Frank Fletcher Companies           | Hotel Management Inc                 | Living Water Teaching                | Nowell's IGA                        |
| Creative Flooring of Charlotte County | Frankfort Electric & Water Plant   | Human Kinetics Publishers            | Lo Jo III Inc                        | O'Grady Peyton International Inc    |
| Critical Care Systems                 | Board                              | Hunsaker Truck Lease                 | Lock Joint Tube-TX                   | ODL Inc                             |
| Crosrol Inc                           | GCR                                | IAP Worldwide                        | Lockard & Williams                   | Okaw Buildings                      |
| Crossville Rubber Inc                 | GDS Technology                     | IBA Self Funded Group                | Lockard and Williams                 | Omega Benefits Services Inc         |
| Cub Foods                             | Gallagher Bassett Administrators   | ICP Inc                              | Loomis Company The                   | Ontario Die Company                 |
| Cullum Mechanical Construction        | Georgia Pacific Corp               | INDECS Corporation                   | Louisiana Life & Equipment Inc       | Orange/Ulster School Districts      |
| CureMeDoctor                          | Giam Enterprises Inc               | lafatre Companies                    | Love Box Company                     | Oxford Health Plans                 |
| Custon Design Benefits                | Gilberts Home Health Agency        | Imlach Movers                        | M&P Utilities                        | PFL Life Insurance Company          |
| DHI Holdings (fka Diversco)           | Global Health Claim Services       | Indiana Lumbermans                   | MKT Railroad Employees Hospital      | Pacific International Ltd           |
| Dairy Farmers of America              | Global Insurance Management &      | Indiana Marine Products Inc          | Assoc                                | Paradigm Insurance Group            |
| Dane Family Limited Partnership       | Consultants                        | Indianapolis Life Agents             | MMC Corporation                      | Paramount Health Care Plan          |
| Daniel Industrial Metals Inc          | Global Insurance Mgmt &            | Industrial Contractors Inc           | Manhattan Associates                 | Park Place Corporation              |
| Darden Foods                          | Consultants                        | Industrial Electronic Supply         | Manual Life Insurance Company        | Parkland College                    |
| Davidson Hotel Company                | GlobalCare Inc                     | Info Lab Inc                         | Marsh Advantage America              | Paschall Truck Lines Inc            |
| Daymark Group Inc                     | Globe Life and Accident Insurance  | Ingram Enterprises Inc               | Marson Corporation                   | Paramount Insurance Group           |
| Dbl Services Inc                      | Co                                 | Innovative Health Strategies         | Martin Luther Home Society Inc       | Paul Mueller Company                |
| DeBoer Inc                            | Goer Manufacturing                 | Inrecon LLC                          | Mathis Brothers Furniture            | Pawley's Plantation                 |
| Deep South Surplus Inc                | Goodman Conveyor Company           | Insurance Management Admin of        | Matrix                               | Payroll Management Group Inc        |
| Domestic Linen Supply Co              | Grace Living Center                | Louisiana                            | May National Association             | Payroll Solutions                   |
| Ducom Industrial Electric Company     | Graviss McDonalds                  | Insurance Systems                    | Mayo Health Plan Inc                 | Pediatrix Medical Group             |
| Inc                                   | Greenville County Welfare Benefit  | Insurex Benefit Administrators       | Med-Pay                              | PeopLease Corporation               |
| Dyke Industries Inc                   | Plan                               | Integrated                           | Medcor                               | Peppertree Resorts                  |
| EBA&M                                 | Greenwood Fabricating and Plating  | Integrated Benefits Administrators   | Mega Life and Health Insurance       | Personal Insurance Administrators   |
| EBC Med-America                       | Inc                                | Interaction Associates               | Melaleuca Tennessee Inc              | Personnel Plus International Inc    |
| ECOM                                  | Group Benefit Services             | International Resistive Company      | Memorial Hospital Medical Network    | Pharmacia and Upjohn Inc            |
| Ebasco Services Inc                   | Group Health Administrators Inc    | Interplan                            | Merchants Wholesale Inc              | Philadelphia American Life Ins Co   |
| Education America Inc                 | Group Insurance Service Center Inc | Interstate Blood Bank                | Methodist Care                       | Phillips Administrative Service Inc |
| Edward B Morris Associates            | Group Resources                    | Investment Holding Inc               | Michigan Lumber & Building Materials | Pipefitters Local 522               |
| Electric City Printing Co Inc         | Group Services & Administration    | Irwin Financial Corporation          | Mickey Plyer Trucking Inc            | Plains Resources Inc                |
| Electro Mechanical                    | Group and Pension Admin            | Islamorada Fish Company              | Mid-West National Life Ins Co of TN  | Planned Administrators              |
| Elliott & Davis Co                    | Gulf South Sweeney                 | J and A Mechanical                   | Midland Container Corporation        | Plaskolite Inc                      |
| Elvia                                 | HRH TPA Services                   | JC Fleming                           | Midland Employer Services            | Plaza Carpet                        |
| Employee Benefit Concepts             | Harrah's                           | JEM Management                       | Midwest American General Credit      | Plumbers & Pipefitters Local 553    |
| Envirosorce                           | Hawaii Management Alliance         | JGA Corporation                      | Union                                | Plumbers Local 360 Health & Welfare |
| Equitable Plan Services Inc           | Association                        | JK Harris & Company Inc              | Modineer                             | Fund                                |
| FMH Benefit Services                  | Hawley Cooke Employee's Trust      | Jacobs Manufacturing                 | Montgomery County                    | Pratt & Whitney PSD                 |
| Facing History & Ourselves            | Health Care 2000 Associates        | Jacobson & Ratzel, SC                | Morgan                               | Preferred Health Systems Insurance  |
| Falcon Transport Company              | Health New England                 | Jenson & Reeves                      | Mountain St Adm Serv                 | Company                             |
| Family Practice Associates of         | Health Plan Management             | Johnston Companies Inc               | NCAS Midwest                         | Preferred Physicians Healthcare     |
| Hamilton                              | Health Plans Inc                   | Kanawha Healthcare Solutions         | NSF International                    | Preferred Plus of Kansas Inc        |
| Federated Mutual Insurance            | Health Risk Management Alliance    | Kappa Benefit Services Inc           | Namco Cybertainment                  | Premier Vending Services Inc        |
| Company                               | Association                        | Kaweah Delta Health Care District    | National Benefit Administrators      | Presidium Inc                       |
| Fidelity Benefit Administrators       | Health Systems Inc                 | Kema Consulting                      | National Northeast Corp              | Presley Oil Company                 |
| Fidelity Insurance Company            | HealthCare Solutions               | Kemmerer Village                     | National Rural Electric Cooperative  | Presnell Associates Inc             |
| Fidelity Security Life Insurance      | HealthCare Strategies              | Kewill Logistics                     | Assoc                                | Press Ganey Associates Inc          |
| Company                               | Henry F Mitchell Co                | Key Partners                         | Nations Personnel                    | Primary Physician Care              |
| Fikes Truck Line Inc                  | Heritage National Insurance        | King Pharmaceuticals                 | Navajo Nations                       | Producers Exchange                  |
| First Capital Corporation             | Company                            | Kleine Wefers Textile Machinery Corp | Ness, Motley, Loadholt, Richadson    | Provident American                  |
| First Hospital Corp - Horsham Clinic  | Hickory Springs Manufacturing Co   | Koester Companies Inc                | Nevada Care                          | Proweh Health System                |
| First Supply                          | Highlands Wellmont Health Network  | Komatsu Dresser                      | Newell Rubbermaid Inc                | Puretec Corporation                 |

|                                  |                                       |                                      |
|----------------------------------|---------------------------------------|--------------------------------------|
| Quality Stores Inc               | Sonoscan                              | Twyford Plant Labs Inc               |
| Quorum Health Group              | South Central Communications Corp     | UAW Solidarity Strike Assistance     |
| R.E. Moulton Inc                 | Southwest Signal Engineering          | UFCW Region 8/Health & Welfare       |
| R.J. Corman Railroad Companies   | St Louis Graphic Arts Welfare Fund    | Fund                                 |
| RSNA                             | Startex Jackson Wellford Duncan       | USA Managed Care Organization        |
| RTS Software Inc/Viranet         | Water Dist                            | USA Truck Inc                        |
| RWC Inc                          | Statoil Energy Inc                    | Union Labor Life Insurance Company   |
| Radisson Hotels Inc              | Statoil Exploration                   | United American Insurance Company    |
| Randall Stores                   | Steamfitters Local 439                | United Auto Workers - Strike Fund    |
| Rasmussen Group Inc              | Health/Welfare Fund                   | United Bilt Homes Inc                |
| Rawe Mills & Associates Inc      | Stephen L LaFrance Pharmacy Inc       | Universal Health Services Inc        |
| Reed Manufacturing Company       | Strongwell                            | University Medical Assoc             |
| Reformed Church in America       | Student Plans                         | University of CA San Diego/Unicare   |
| Regional Health Resource Center  | Student Plans Inc                     | University of CA Santa Cruz/CNA      |
| Renal Care                       | Suhor Industries                      | University of Richmond               |
| Republic R-III School District   | Summit Administrators Inc             | UroCor Inc                           |
| Richard O Schulz Corp            | Surgical Nurse LLC                    | Verde Valley Schools Trust           |
| Rigaku/USA Inc                   | Swales & Associates Inc               | Vernon Masonry Inc                   |
| Roane Barker Inc                 | T K Stanley Inc                       | Vic Bailey Superstores               |
| Robert C Bouck Inc               | T R Paul Group Services Inc           | Village Missions                     |
| Robroy Inc                       | TBG Administrative Services Inc       | W W Group                            |
| Robur Corporation                | TBN of Tennessee                      | Wallis Companies                     |
| Royal Brass and Hose             | TEAM                                  | Ward Benefit Administrators          |
| Royal Neighbors of America       | TMP International Inc                 | Wellmark Administrators of SD        |
| Russell County Public Schools    | TN Society of Certified Public Acct   | Wellmont Health System               |
| Ryko Manufacturing               | TPA of Georgia                        | Weltronic Technitron Corp            |
| SEMCO Inc                        | Taloe Paper                           | Westcor                              |
| SHealy's Inc                     | Tate & Lyle North America Inc         | Western Industries Corp              |
| SMC Inc                          | Teach for America                     | Wexford Health Sources Inc           |
| STT Inc                          | Tech Pak                              | WeyCo Inc                            |
| Safetronics Inc                  | Techau's Inc                          | Wig                                  |
| Sage                             | Tek-Med/Medcor                        | William Byrne & Associates Inc       |
| Santens of America Inc           | Tennessee Optometric Association      | Willis Administrative Services       |
| Sanus Health Corp                | Terracon Inc                          | Wilson & Anderson                    |
| Scan Source Inc                  | Texas Association of Optometrists Inc | Window Rock                          |
| School District of Springfield   | Texas Carpenters Welfare Fund         | WoodStuff                            |
| Scott and White Health Plan      | Texas Paper Brokers Inc               | World Access Healthcare Services Inc |
| Seabrook Wallcoverings           | Texas Podiatric Medical Assoc         | World Insurance Company              |
| Secrest, Wardle, Lynch, Hampton  | Texas Society of Professional         | YABC                                 |
| Security Finance                 | Surveyors                             | Youth For Christ                     |
| Sedona Fire                      | The Bank of Edwardsville              |                                      |
| Select Benefit Administrators of | The Benefit Group                     |                                      |
| America                          | The Moore Company                     |                                      |
| Self Funding Administrators      | Tidwell Tool Co-Snap on Tools         |                                      |
| Service Merchandise              | Tommy's Hamburgers & Sandwiches       |                                      |
| Service Wholesale Inc            | Total Plan Services                   |                                      |
| Shakespeare Company              | Toyo Seat USA Inc                     |                                      |
| Sharp Health Plan                | Tracker Marine                        |                                      |
| Shelter Group The                | Treasure Isles Inc                    |                                      |
| Sierra Health and Life Insurance | Tri State Electrical                  |                                      |
| Silk Tree Factory                | Trigon Administrators                 |                                      |
| Smith Administrators             | Triple S Plastics                     |                                      |
| Smith Enterprises Inc            | Trucks For You                        |                                      |
| Smithway Motor Xpress            | Tucker & Clark Consulting Inc         |                                      |
| Soave Enterprises                | Turf Professionals Equipment          |                                      |
| Solution Recovery Services       | Company                               |                                      |

**NOTE: The above plans may include health, work comp and PIP. This list is subject to change monthly and is updated annually.**