

| Alpha Prefix | Account Name                        | Ctrl Inst | Ctrl Prof | Del Method |
|--------------|-------------------------------------|-----------|-----------|------------|
| ABF          | America's Family Benefit Plans      | 301       | 801       | PPO        |
| ADF          | The Advantage Professionals         | 301       | 801       | PPO        |
| AKR          | Aakron Rule Corp.                   | 301       | 801       | PPO        |
| AOU          | Americoast LLC                      | 301       | 801       | PPO        |
| APW          | Alstom Power Inc., Air Preheat      | 301       | 801       | PPO        |
| ARA          | Tara Cares                          | 301       | 801       | PPO        |
| AYB          | Allegany Rehabilitation Association | 301       | 801       | PPO        |
| AYW          | AAA of Western & C NY               | 301       | 801       | PPO        |
| BBD          | Buffalo Board of Education          | 301       | 801       | PPO        |
| BFZ          | Buffalo Bills Inc.                  | 301       | 801       | PPO        |
| BID          | BirdAir, Inc.                       | 301       | 801       | PPO        |
| BLC          | Baillie Lumber Company, Inc.        | 301       | 801       | PPO        |
| BLW          | Blue Water Thermal Processing, LLC  | 301       | 801       | PPO        |
| BQD          | Bronson & Migliaccio LLP            | 301       | 801       | PPO        |
| BQQ          | Bryant & Stratton                   | 301       | 801       | PPO        |
| BVT          | Bureau Veritas Group Company        | 301       | 801       | PPO        |
| CFR          | Comptek Federal Systems, Inc.       | 301       | 801       | PPO        |
| CKZ          | Cascade Tissue                      | 301       | 801       | PPO        |
| CLZ          | Capital Management Services         | 301       | 801       | PPO        |
| CPQ          | Calspan Engineering                 | 301       | 801       | PPO        |
| CQS          | Chautauqua County School District   | 301       | 801       | PPO        |
| CRI          | Creditors Interchange               | 301       | 801       | PPO        |
| CSQ          | Cobblestone Enterprises LLC         | 301       | 801       | PPO        |
| CTQ          | Computer Task Group                 | 301       | 801       | PPO        |
| CUR          | Curbell, Inc.                       | 301       | 801       | PPO        |
| CXN          | Carleton Technologies               | 301       | 801       | PPO        |
| DEO          | Demco, Inc.                         | 301       | 801       | PPO        |
| DMR          | HealthNow - DMERC                   | 301       | 801       | PPO        |
| DNK          | Allcare Dental & Dentures           | 301       | 801       | PPO        |
| DPK          | Dopkins & Company, LLC              | 301       | 801       | PPO        |
| DQK          | Baker Victory Services, Inc.        | 301       | 801       | TRAD       |
| DQN          | City of Niagara Falls - PPO         | 301       | 801       | PPO        |
| DSG          | Cannon Design                       | 301       | 801       | PPO        |
| DUE          | A. Duie Pyle, Inc.                  | 301       | 801       | PPO        |
| DWG          | Delta Sonic, Inc.                   | 301       | 801       | PPO        |
| DZB          | Town of Tonawanda                   | 301       | 801       | PPO        |
| DZD          | Allegany Cattaraugus Schools        | 301       | 801       | TRAD       |
| EAU          | Tara Cares                          | 301       | 801       | PPO        |
| ECE          | Ecology and Environment, Inc,       | 301       | 801       | PPO        |
| END          | Compact Automation Products         | 301       | 801       | PPO        |
| EQB          | Moog, Inc.                          | 301       | 801       | PPO        |
| EQR          | IRR Supply Systems, Inc.            | 301       | 801       | PPO        |
| ERA          | New Era Cap Co., Inc.               | 301       | 801       | PPO        |
| ESV          | Employer Services Corporation       | 301       | 801       | PPO        |
| ETC          | Tonawanda and Erie Coke Corporation | 301       | 801       | PPO        |
| FAJ          | Firstsource Advantage, LLC          | 301       | 801       | PPO        |
| FOI          | Foit Albert Associates              | 301       | 801       | PPO        |
| FPP          | First Niagara Bank                  | 301       | 801       | PPO        |
| GAA          | Gaymar Industries                   | 301       | 801       | PPO        |
| GBP          | Moog, Inc.                          | 301       | 801       | TRAD       |

|     |  |     |     |      |
|-----|--|-----|-----|------|
| GBT | Gibraltar Steel Corporation                        | 301 | 801 | PPO  |
| GDY | Goodyear Tire & Rubber                             | 301 | 801 | TRAD |
| GIA | Sigma International                                | 301 | 801 | PPO  |
| GIK | Gibraltar Steel Corporation                        | 301 | 801 | TRAD |
| GQT | Greatbatch, Inc.                                   | 301 | 801 | PPO  |
| GSE | Gibraltar Steel Corporation                        | 301 | 801 | PPO  |
| GVE | Venture Sales Group                                | 301 | 801 | PPO  |
| GWG | Town of Tonawanda                                  | 301 | 801 | TRAD |
| GXW | Gibraltar Steel Corporation                        | 301 | 801 | TRAD |
| GZB | Conestoga-Rovers & Associates                      | 301 | 801 | TRAD |
| GZG | Orchard Park Central School District - Traditional | 301 | 801 | TRAD |
| GZQ | Truck-Lite Co., Inc.                               | 301 | 801 | PPO  |
| HQH | Catholic Health System                             | 301 | 801 | TRAD |
| HQO | Hanes Supply Co., Inc.                             | 301 | 801 | PPO  |
| HQT | HealthNow Buffalo Salaried Employees - POS         | 301 | 801 | TRAD |
| HRU | Hodgson Russ, LLP                                  | 301 | 801 | PPO  |
| HZH | Catholic Health System                             | 301 | 801 | PPO  |
| HZM | Hazmat Environment Group                           | 301 | 801 | PPO  |
| IFC | International Fiber Corporation                    | 301 | 801 | PPO  |
| ISL | Installs, Inc.                                     | 301 | 801 | PPO  |
| ISN | The Insulation Group                               | 301 | 801 | PPO  |
| IVU | InBev USA  | 301 | 801 | PPO  |
| KLV | Clover Management, Inc.                            | 301 | 801 | PPO  |
| KOD | Cold Spring Construction                           | 301 | 801 | PPO  |
| KQQ | Orchard Park Central School District - POS         | 301 | 801 | TRAD |
| KTD | Keystone Tool & Die                                | 301 | 801 | PPO  |
| KWX | Tops Markets                                       | 301 | 801 | PPO  |
| KXA | The Benchmark Group                                | 301 | 801 | PPO  |
| KZF | City of Tonawanda - POS                            | 301 | 801 | TRAD |
| LQB | Brokerage Concepts, Inc.                           | 301 | 801 | PPO  |
| LSF | Local 22 Plumbers & Steam Fitters                  | 301 | 801 | PPO  |
| LVI | Livingston International, Inc.                     | 301 | 801 | PPO  |
| LXC | Town of Lancaster                                  | 301 | 801 | PPO  |
| LXK | UMRS/UDRS  | 301 | 801 | TRAD |
| LXQ | UMRS/UDRS  | 301 | 801 | PPO  |
| LXT | Town of Lancaster                                  | 301 | 801 | TRAD |
| LZQ | City of Niagara Falls - Traditional                | 301 | 801 | TRAD |
| MIV | Mark IV Industries                                 | 301 | 801 | PPO  |
| MJB | Mercantile Adjustment Bureau                       | 301 | 801 | PPO  |
| MLO | Mueller Services                                   | 301 | 801 | PPO  |
| MMQ | Merchants Mutual Insurance Company                 | 301 | 801 | PPO  |
| MQF | Monofrax   | 301 | 801 | PPO  |
| MRQ | Minrad, Inc.                                       | 301 | 801 | PPO  |
| MWD | Middle Atlantic Warehouse Dist                     | 301 | 801 | PPO  |
| NAG | National Fuel Gas - PPO                            | 301 | 801 | PPO  |
| NFL | National Fuel Gas - Medicare Comp                  | 301 | 801 | TRAD |
| NFQ | National Fire Adjustment Co., Inc.                 | 301 | 801 | PPO  |
| NIE | National Fuel Gas                                  | 301 | 801 | TRAD |
| NLF | National Fuel Gas - Plus 65                        | 301 | 801 | TRAD |
| NNF | National Fuel Gas                                  | 301 | 801 | TRAD |

|     |  |     |     |      |
|-----|--|-----|-----|------|
| NXA | National Air Cargo                         | 301 | 801 | PPO  |
| NZC | Norampac                                   | 301 | 801 | PPO  |
| OVL | Valeo, Inc.                                | 301 | 801 | PPO  |
| OXO | Oxbo International                         | 301 | 801 | PPO  |
| PJL | Jamestown Plastics, Inc.                   | 301 | 801 | PPO  |
| PXP | Polyester Fibers LLC                       | 301 | 801 | PPO  |
| PXR | Praxair, Inc.                              | 301 | 801 | POS  |
| PYL | Phillips Lytle                             | 301 | 801 | PPO  |
| PZZ | PCB Pieztronics                            | 301 | 801 | PPO  |
| RAX | Praxair, Inc.                              | 301 | 801 | PPO  |
| RCE | Ronco Communication                        | 301 | 801 | PPO  |
| RDJ | RONCO                                      | 301 | 801 | TRAD |
| RGU | Regus Industries                           | 301 | 801 | PPO  |
| RLU | Realty USA                                 | 301 | 801 | PPO  |
| RRU | Murray Air, Inc.                           | 301 | 801 | PPO  |
| RSH | MGA Research                               | 301 | 801 | PPO  |
| RVA | Conestoga Rovers & Associates              | 301 | 801 | PPO  |
| RXZ | Tops Markets                               | 301 | 801 | TRAD |
| SJX | SJB Services, Inc.                         | 301 | 801 | PPO  |
| SLU | Starline USA,, Inc.                        | 301 | 801 | PPO  |
| SLW | Sorrento Lactalis, Inc.                    | 301 | 801 | PPO  |
| SOL | Store Owners, Inc.                         | 301 | 801 | PPO  |
| SQF | Sefar Filtration Inc. & Subsid             | 301 | 801 | PPO  |
| SQI | Quality Inspection Services, Inc.          | 301 | 801 | PPO  |
| SRL | Lactalis American Group                    | 301 | 801 | POS  |
| STJ | Strippit, Inc.                             | 301 | 801 | PPO  |
| SVX | Servotronics Inc.                          | 301 | 801 | PPO  |
| SXU | Samuel Son & Co Inc.                       | 301 | 801 | PPO  |
| SXV | Vitec Solutions                            | 301 | 801 | PPO  |
| TAQ | Tara Cares                                 | 301 | 801 | TRAD |
| TCS | Transcontinental Record Sales              | 301 | 801 | PPO  |
| TDD | Transport National Development             | 301 | 801 | PPO  |
| TGD | National Grid - POS                        | 301 | 801 | TRAD |
| TGI | The Hamister Group, Inc.                   | 301 | 801 | PPO  |
| TPO | Tapecon                                    | 301 | 801 | PPO  |
| TWJ | Jamestown Community College                | 301 | 801 | PPO  |
| TWY | Thruway Fasteners                          | 301 | 801 | PPO  |
| TYO | City of Troy                               | 301 | 801 | PPO  |
| TZI | ATSI                                       | 301 | 801 | PPO  |
| UCZ | US Chrome Corp NY                          | 301 | 801 | PPO  |
| UFR | Unifrax Corporation                        | 301 | 801 | PPO  |
| ULK | Unilock Inc.                               | 301 | 801 | PPO  |
| UQA | Chautauqua County Schools                  | 301 | 801 | TRAD |
| UQT | Chautauqua County Schools                  | 301 | 801 | TRAD |
| WHL | NYS Auto Dealers                           | 301 | 801 | TRAD |
| WQD | Allegheny Cattaraugus Schools              | 301 | 801 | TRAD |
| WQJ | Orchard Park Central School District - PPO | 301 | 801 | PPO  |
| WQK | Allegheny County                           | 301 | 801 | PPO  |
| WQQ | City of Tonawanda - Traditional            | 301 | 801 | TRAD |
| WRR | West Herr                                  | 301 | 801 | PPO  |
| WTD | The White Directory                        | 301 | 801 | PPO  |

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|-----|-------------------------|-----|-----|----------|
| WTW | American Wire Tie, Inc. | 301 | 801 | PPO      |
| WZE | Town of Tonawanda       | 301 | 801 | TRAD     |
| YJA | HealthNow New York      | 301 | 801 | TRAD     |
| YJB | HealthNow New York      | 301 | 801 | TRAD     |
| YJC | HealthNow New York      | 301 | 801 | TRAD     |
| YJD | HealthNow New York      | 301 | 801 | TRAD     |
| YJE | HealthNow New York      | 301 | 801 | MED ADV  |
| YJF | HealthNow New York      | 301 | 801 | MED ADV  |
| YJG | HealthNow New York      | 301 | 801 | PPO      |
| YJH | HealthNow New York      | 301 | 801 | PPO      |
| YJI | Mini Med-EPO-Buffalo    | 301 | 801 | PPO      |
| YJJ | HealthNow New York      | 301 | 801 | MEDICAID |
| YJK | HealthNow New York      | 301 | 801 | TRAD     |
| YJL | Mini Med-POS-Buffalo    | 301 | 801 | TRAD     |
| YJM | HealthNow New York      | 301 | 801 | TRAD     |
| YJN | HealthNow New York      | 301 | 801 | MED ADV  |
| YJO | HealthNow New York      | 301 | 801 | MED ADV  |
| YJP | HealthNow New York      | 301 | 801 | TRAD     |
| YJQ | HealthNow New York      | 301 | 801 | TRAD     |
| YJR | HealthNow New York      | 301 | 801 | TRAD     |
| YJS | HealthNow New York      | 301 | 801 | TRAD     |
| YJT | HealthNow New York      | 301 | 801 | TRAD     |
| YJU | HealthNow New York      | 301 | 801 | TRAD     |
| YJV | HealthNow New York      | 301 | 801 | MEDICAID |
| YJW | HealthNow New York      | 301 | 801 | MEDICAID |
| YJX | HealthNow New York      | 301 | 801 | MED ADV  |
| YJY | HealthNow New York      | 301 | 801 | TRAD     |
| YJZ | HealthNow New York      | 301 | 801 | TRAD     |