

ACCOUNTANTS

LUDINGTON

Claire/Massie & Company CPA

John W. Claire, CPA
Timothy P. Massie, CPA
5777 Johnson Road
Ludington, MI 49431
(231) 843-3443

R. Peter Heyse & Associates

409 W. Ludington Avenue
Suite 205
Ludington, MI 49431
(231) 845-9500
www.rphcpa.com

Merskin & Merskin PC

321 N. Jebavy Drive
Ludington, MI 49431
(231) 845-6251
www.merskin.com