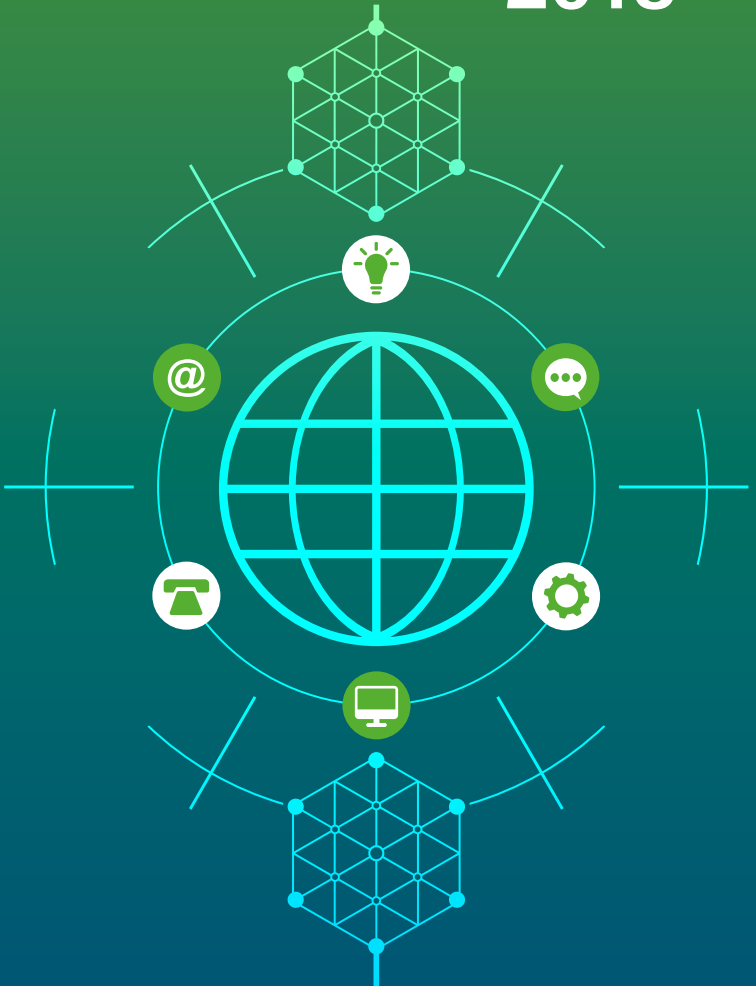




www.dfk.com

WORLD DIRECTORY 2018





PRESIDENT

Roland Graf

EXECUTIVE DIRECTOR

Martin Sharp

Office Tel: +44 20 7436 6722

Mobile: +44 75 5401 5737

Email: msharp@dfk.com

Executive Office

Temple Chambers, Suite 120

3-7 Temple Avenue

London EC4Y 0DA

Tel No: +44 20 7436 6722

E-mail: exec@dfk.com

Website: www.dfk.com

All information is correct as at 14 December 2017

Please refer to DFK website www.dfk.com for the latest contact details.

INTRODUCTION

DFK International is a major international association of independent accounting firms and business advisers that has been meeting the needs of clients with interests in more than one country for over 50 years. The association has over 400 offices across the world. Each DFK member is an independent legal entity in its own country. A grouping of members who include DFK in their firm's name are classified as network firms in compliance with EU and IFAC requirements and shown as such in this directory.

Whilst member firms have their own cultures, reflecting their local business environment, their partners share:

- Enthusiasm for fully understanding client objectives and delivering effective advice.
- Dedication to providing personal and timely services through experienced advisers.
- Commitment to achieving consistent professional and ethical standards.

DFK International creates special value for clients with cross-border interests. DFK member firms working together enjoy effective cooperation across the world resulting in the ability to deliver international services on time and at a competitive cost.

Typical cross border services include:

- Audits for groups of companies.
- Accounting services for foreign subsidiaries and consolidation support.
- Tax planning and advisory services internationally.
- Internal audits for international operations.

A designated local Contact partner for every assignment is responsible for ensuring that each client receives the responsive and flexible service they would expect from a local firm. This local expertise is supported by the shared resources and experience of more than 10,000 staff.

DFK International is growing, but only recruits firms that can demonstrate the same commitment to delivering high quality advice and excellent service delivery as that of existing members.

INTRODUCTION

DFK International est un regroupement important de cabinets d'expertise comptable et de conseils en entreprise indépendants au niveau international qui accompagnent depuis 50 ans leurs clients intervenant dans plusieurs pays. Ce regroupement dispose actuellement de plus de 400 bureaux dans le monde. Chaque membre DFK est une entité locale indépendante à l'exception de ceux qui incluent DFK dans leur raison sociale et qui sont ainsi membres d'un réseau tel que défini par les règles de l'Union Européenne et de l'IFAC. Ils sont identifiés en tant que tels dans cet annuaire.

Les cabinets membres du réseau possèdent chacun leur culture, reflet de leur propre environnement, mais leurs associés partagent plusieurs valeurs :

- L'enthousiasme qui permet la pleine compréhension des objectifs de leurs clients et une prestation de conseil efficace.
- La volonté d'offrir des services personnalisés et opportuns avec des collaborateurs spécialisés.
- L'engagement de respecter partout les mêmes normes professionnelles et éthiques.

DFK International apporte une valeur incomparable à tous les clients et notamment à ceux dont les activités sont situées dans plus d'un pays. Les cabinets membres s'appuient sur la richesse du réseau mondial pour assurer des prestations de services dans les délais prévus et à un coût compétitif.

Les services offerts à l'international sont entre autres :

- L'audit des comptes de groupes et de sociétés.
- Les services comptables de filiales étrangères et l'assistance à la consolidation.
- La planification fiscale et les services de conseil y compris au niveau international.
- L'audit interne pour les activités internationales.

Pour chaque mission, un associé est choisi au plan local comme interlocuteur privilégié, avec la responsabilité d'assurer à chaque client le service souple et réactif qu'il est en droit d'attendre d'un cabinet local. Cette compréhension de l'environnement local s'appuie sur un partage des ressources et de l'expérience de plus de 10,000 collaborateurs.

DFK International est en expansion et exige de ses nouveaux adhérents le même engagement à offrir une qualité de conseil et une excellence de services à hauteur des mérites et compétences des membres présents dans son réseau.

EINFÜHRUNG

DFK International ist ein bedeutender internationaler Verbund von unabhängigen Wirtschaftsprüfungs- und Steuerberatungskanzleien und Unternehmensberatern und nimmt sich seit 50 Jahren der Bedürfnisse von Mandanten an, die in mehr als einem Land geschäftlich engagiert sind. Der Verbund umfasst heute mehr als 400 Büros weltweit. Jedes DFK-Mitglied ist ein rechtlich selbständiges Unternehmen in seinem Land. Einzelne Mitglieder, bei denen die Bezeichnung „DFK“ Bestandteil ihrer Firmierung ist, werden als Netzwerk in Übereinstimmung mit den Anforderungen der EU und der IFAC betrachtet und sind als solche in diesem Verzeichnis kenntlich gemacht.

Während alle Mitgliedsfirmen ihre eigene Geschäftskultur pflegen, die ihr örtliches wirtschaftliches Umfeld widerspiegelt, sind alle Partner gleichermaßen:

- mit Enthusiasmus darum bemüht, die Ziele ihrer Mandanten vollständig zu verstehen und effektive Beratung zu bieten.
- mit vollem Einsatz dabei, wenn es darum geht, durch erfahrene Berater persönliche und zeitgerechte Leistungen zu erbringen.
- der Bewahrung anspruchsvoller beruflicher und ethischer Standards verpflichtet.

DFK ist für Mandanten mit grenzübergreifenden Interessen von besonderem Nutzen. Die an DFK beteiligten Mitgliedsfirmen pflegen eine wirksame Zusammenarbeit weltweit, die es ihnen ermöglicht, internationale Dienstleistungen zeitgerecht und zu konkurrenzfähigen Preisen anzubieten.

Zu den typischen grenzübergreifenden Tätigkeiten zählen:

- Abschlussprüfungen für Konzerne.
- Buchführungstätigkeit für ausländische Tochtergesellschaften und Unterstützung bei Konsolidierungsmaßnahmen.
- Steuerplanung und internationale Beratungsleistungen
- Interne Revision für internationale Geschäftstätigkeit.

Für jeden Auftrag wird ein verantwortlicher „Contact partner“ vor Ort bestimmt, der sicherstellt, dass jeder Mandant so individuell und flexibel bedient wird, wie er es von einer Firma vor Ort erwarten würde. Das örtliche Expertenwissen wird durch die gemeinsamen Ressourcen und Erfahrungen von mehr als 10.000 Mitarbeitern ergänzt.

DFK International wächst ständig, nimmt aber nur Firmen auf, die das gleiche Engagement zeigen wie die bisherigen Mitglieder und die Beratungen und Dienstleistungen auf entsprechend hohem Niveau und von ebenso exzellenter Qualität bieten.

INTRODUCCIÓN

DFK International es una importante Red Internacional de Firmas independientes de Contadores Públicos y Consultores de Negocios, que ha estado cubriendo las necesidades de clientes internacionales por 50 años. La Red cuenta actualmente con más de 400 oficinas en todo el mundo. Cada Miembro de DFK es una entidad legal independiente en su propio país. El grupo de miembros que incluyen en su nombre las siglas de DFK son clasificados como Firmas Network en cumplimiento con los requerimientos de EU y IFAC y que son mostrados en este directorio.

Mientras los socios de las Firmas tienen sus propias culturas, que reflejan su entorno de negocios local, sus asociados internacionales comparten:

- Interés por una completa comprensión de los objetivos del cliente y por dar un consejo eficaz.
- Dedicación para proporcionar servicios personales a través de asesores con experiencia.
- Compromiso para conseguir unos niveles éticos y profesionales de calidad.

DFK International crea especial valor para clientes internacionales. Las Firmas asociadas a DFK que trabajan juntas disponen de una cooperación eficaz en todo el mundo que desemboca en la habilidad para facilitar servicios internacionales a tiempo y a un coste competitivo.

Los servicios transaccionales más habituales incluyen:

- Auditorías para Grupos de Compañías.
- Servicios contables para filiales extranjeras.
- Planificación de impuestos y servicios de consultoría internacional.
- Auditorías internas para operaciones internacionales.

Un Socio de Contacto designado localmente para cada trabajo es responsable de asegurarse de que cada cliente recibe el servicio personalizado y eficaz similar al que esperarían de una Firma local. Este conocimiento local está apoyado por los recursos y la experiencia compartida por un equipo formado por más de 10,000 personas.

DFK International está creciendo, pero sólo recluta Firmas que puedan demostrar un compromiso en dar un asesoramiento de alta calidad y servicio al mismo nivel que el resto de los despachos asociados.

組織簡介

DFK 國際會計組織是個國際大型組織，聯繫獨立的會計師行和商業顧問，50 多年來滿足了經營跨國業務的客戶要求。這個組織在世界各地有超過 400 間辦事處。每個 DFK 國際會計組織的會員在其所屬的國家都是一個獨立的法律個體。歐盟和國際會計師聯合會規定，將 DFK 國際會計組織包括在自己公司名稱的群組公司歸類為網絡公司，這個目錄是符合這個規定的。

雖然各成員公司因為身處不同的營商環境而有獨特的文化，但是大家都是目標一致的，包括：

- 熱衷於了解客戶的目標並提供有效的意見；
- 由經驗豐富的專業顧問致力為客戶提供貼身和快捷的服務；
- 堅持誠信和專業質素。

DFK 國際會計組織為經營跨國業務的客戶開創了一種特異服務。DFK 國際會計組織成員公司透過協力工作在全球建立有效的合作，以合理及具競爭力的收費提供快捷的跨國服務。

典型的跨境服務包括：

- 為群組公司做核數工作；
- 給外國分公司提供會計和綜合支援服務；
- 稅務計劃和提供國際事務顧問意見；
- 為國際業務做內部核數工作。

為確保所有客戶都可以得到他們期望當地公司能夠提供的細心和靈活的服務，每間當地公司都會委派一個指定的合夥人處理每個任務。這個當地專才會和其他人共同得到超過 10,000 名員工的人力和技術支援。

DFK 國際會計組織不斷發展，但我們只會招募一些像現有的會員一樣竭誠為客戶提供優質的意見和出色的服務的公司。

DFK INTERNATIONAL BOARD OF DIRECTORS

Roland Graf (Germany)

President

Demetris Demetriou (Cyprus)

Past President

Anne Brady (Ireland)

Vice President – Europe, Middle East & Africa

Paul Panabaker (Canada)

Vice President – The Americas

Paul Fiumara (Australia)

Vice President – Asia-Pacific

Martin Sharp

Executive Director

Stephen Bushell

Australia

Robert Law

UK

Andrew Logan

Canada

Paul Grosjean

France

Xerxes Medora

Singapore

Santiago Pacheco

Mexico

Steven Parkhill

USA

Marco Vermin

Netherlands

Bernhard Winterstetter

Germany

COUNTRY AND CITY INDEX

A

Antigua and Barbuda	1
St. John's, Antigua	1

Argentina	1
Buenos Aires	1
Cordoba	1
Santa Fe	2

Australia	2
Adelaide, South Australia	2
Brisbane, Queensland	3
Cairns, Queensland	3
Canberra, Australian Capital Territory	3
Fremantle, Western Australia	4
Griffith, New South Wales	4
Melbourne, Victoria	5
Newcastle, New South Wales	6
Perth, Western Australia	7
Sydney, New South Wales	7
Sydney, Narwee, New South Wales	8
Sydney Parramatta, New South Wales	8
Sydney Penrith, New South Wales	9

Austria	9
Freistadt	9
Vienna	9

B

Bangladesh	10
Dharka	10

Belgium	10
Antwerp	10
Bree	11
Brussels	11
Hasselt	11

Bosnia and Herzegovina	12
Banja Luka	12

Brazil	12
Belo Horizonte	12
Santa Catarina	12
São Paulo	13

Bulgaria	13
Sofia	13

C

Canada	14
Calgary, Alberta	14
Canmore, Alberta	14
Charlottetown, Prince Edward Island	15
Edmonton, Alberta	15
Fredericton, New Brunswick	16
Hamilton, Ontario	16
London, Ontario	17
Montreal, Québec	17
Ottawa, Ontario	18
Québec City, Québec	19
Saint John, New Brunswick	19
St John's, Newfoundland	20
Greater Toronto Area, Ontario	20
Saskatoon, Saskatchewan	21
Vancouver, British Columbia	22

Channel Islands	22
Guernsey	22

Chile	22
Santiago	22

China	23
Beijing	23
Guangzhou	24
Shanghai	25
Xi'an	25

China, Hong Kong S.A.R.	26
Hong Kong	26

Colombia	28
Bogota	28

Costa Rica	28
Curridabat	28

Croatia	29
Rijeka	29

Cyprus	29
Nicosia	29

COUNTRY AND CITY INDEX

D

Denmark	30
Copenhagen	30

Dominican Republic	30
Santo Domingo	30

E

Ecuador	31
Quito	31

Egypt	31
Assiut	31
Cairo	32

El Salvador	32
San Salvador	32

F

Fiji	32
Lautoka	32

Finland	32
Helsinki	32

France	33
Limoges	33
Lyon	34
Marseille	34
Paris	35
Strasbourg	36
Toulouse	36

G

Georgia	37
Tbilisi	37

Germany	37
Arnsberg	37
Berlin	37
Dortmund	38
Dresden	38
Düsseldorf	39
Frankfurt	39
Hamburg	40
Munich	41
Stuttgart	42

Ghana	42
Accra	42

Greece	43
Athens	43

Guatemala	43
Guatemala City	43

H

Honduras	44
Tegucigalpa	44

Hong Kong S.A.R., China	44
Hong Kong	44

Hungary	46
Budapest	46

I

Iceland	47
Reykjavik	47

India	47
Hyderabad	47
Mumbai (Bombay)	48
New Delhi	48
Noida	49
Pune	49

COUNTRY AND CITY INDEX

I		M	
Indonesia	49	Malaysia	58
Jakarta	49	Kualar Lumpur	58
Ireland (Republic of)	49	Malta	58
Belfast (See United Kingdom)		Balzan	58
Cork	50	Mauritius	59
Dublin	50	Calebasses	59
Lisburn (See United Kingdom)		Mexico	59
Newtownabbey (See United Kingdom)		Chihuahua	59
Isle Of Man	51	Guadalajara	60
Douglas	51	Hermosillo	60
Israel	51	La Paz	60
Tel Aviv	51	La Piedad	61
Italy	51	Lagos de Moreno	61
Genoa	52	León	61
Milan	52	Los Cabos	61
Naples	52	Los Mochis	62
Rome	53	Mexico City	62
Turin	53	Monterrey	63
J		Moroleón	64
Japan	54	Puebla	64
Tokyo	54	Querétaro	64
K		San Luis Potosi	64
Kenya	55	Tijuana	65
Nairobi	55	Veracruz	65
Korea (Republic of)	55	Zamora	66
Seoul	55	Morocco	66
Youngdeongpo-ku	55	Casablanca	66
Kuwait (State of)	56	Marrakech	66
Kuwait City	56	Rabat	67
L		Tanger	67
Lebanon	56	Mozambique	67
Beirut	56	Maputo	67
Libya	57		
Misurata	57		
Tripoli	57		
Lithuania	57		
Vilnius	57		
Luxembourg	57		
Luxembourg City	57		

COUNTRY AND CITY INDEX

N

Netherlands 68
Wageningen 68

New Zealand 70
Auckland 70

Nicaragua 70
Managua 70

Nigeria 71
Benin City 71
Lagos 71
Yola 71

Norway 72
Oslo 72

O

Oman 72
Qurum 72

P

Pakistan 72
Islamabad 72
Lahore 73

Panama 73
Panama City 73

Papua New Guinea 73
Port Moresby 73

Peru 74
Lima 74

Philippines 74
Makatai City 74
Mandaluyong City 74

Poland 75
Katowice 75
Krakow 75
Poznań 75
Warsaw 76

Portugal 77
Algarve 77
Lisbon 77
Oporto 78

Puerto Rico 78
San Juan 78

Q

Qatar 78
Doha 78

R

Romania 78
Bucharest 78

Russia 79
Moscow 79
St Petersburg 79

S

Saudi Arabia 80
Al-Hassa 80
Al-Khobar 80
Jeddah 80
Riyadh 81

Serbia 81
Belgrade 81

Singapore 82

South Africa 83
Johannesburg 83

Spain 84
Almeria 84
Aviles 84

Barcelona 84
Lerida 85

Madrid 86
Murcia 87

Oviedo 87
Vitoria-Gasteiz 87

Sweden 88
Alingsås 88

Kristianstad 88
Ljungby 89

Malmö 89
Örebo 89

Stockholm 90

COUNTRY AND CITY INDEX

S

Switzerland	90
Lausanne	90
Lugano	90
Zürich	91

T

Taiwan (The Republic of China)	92
Taipei	92
Tunisia	92
Tunis	92
Turkey	93
Ankara	93
Istanbul	93

U

Uganda	94
Kampala	94
Ukraine	94
Kiev	94
United Arab Emirates	95
Dubai	95
United Kingdom	95
Andover	95
Basingstoke	96
Belfast (Northern Ireland)	96
Canterbury	96
Coventry	97
Dover	97
Edinburgh	97
Exeter	98
Exmouth	98
Flintshire (Wales)	98
Glasgow	98
Guernsey	99

U

United Kingdom (continued)	
Isle Of Man	99
Leamington Spa	100
Leeds	100
Lisburn (Northern Ireland)	100
Liverpool	101
London	101
Manchester	102
Newcastle	103
Newtownabbey (Northern Ireland)	103
Oxford	103
Sheffield	104
Southampton	104
St Asaph	105
Uruguay	105
Montevideo	105
United States of America	106
Alabama, Mobile	106
Alaska, Anchorage	106
Arizona, Tuscon	107
California, Arcadia	107
California, Encino	108
California, Los Angeles	108
California, Orange County	109
California, San Diego	109
California, San Francisco	109
California, San Mateo	110
California, Santa Rosa (San Francisco Bay Area)	111
California, Torrence	111
California, Walnut Creek	111
California, Wine Country	112
Colorado, Colorado Springs	112
Florida, Bonita Springs	112
Florida, Boyton Beach	113
Florida, Miami	113
Georgia, Atlanta	113
Maryland, Baltimore	114

COUNTRY AND CITY INDEX

U

United States of America (continued)	
Massachusetts, Boston	115
Michigan, Troy	115
Minnesota, Edina	116
Minnesota, Mankato	116
Nevada, Las Vegas	117
New Jersey	117
New York, Albany	118
New York, Long Island	119
New York, New York City	119
North Carolina, Greensboro	120
Ohio, Cincinnati	121
Oregon, Portland	122
Pennsylvania, Pittsburgh	122
Texas, Houston	123
Utah, Salt Lake City	123
Washington D.C.	123
Washington, Seattle	124

V

Vanuatu	124
Port Vila	124
Venezuela	125
Caracas	125
Vietnam	125
Binh Duong Province	125
Hanoi	125
Ho Chi Minh City	126

W

Wales (United Kingdom)	126
Flintshire	126

ANTIGUA AND BARBUDA

ST JOHN'S, ANTIGUA

GMT -4

Richards & Associates (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

Aflak Building, Friars Hill Road, P.O. Box 1816, Saint John's, Antigua

T +1 268 462 4265

E info@richards.ag

F +1 268 462 5670

W www.richards.ag

Contact partner

Dr. Vincent A Richards

vincent.richards@richards.ag

Partners

Dr. Vincent A Richards

Ivonie L Punter

Lemuel N Martin

Errol F. Samuel

ARGENTINA

BUENOS AIRES

GMT -3

Estudio Sambuccetti y Asociados

Accounting | Audit | Tax | Business Consulting

Address

Adolfo Alsina 1609, 9th Floor, Buenos Aires C1088AAO

T +54 11 5263 5067

E info@estudiosya.com.ar

F +54 11 5263 5067 ext 800

W www.estudiosya.com.ar

Contact partner

Gabriel Sambuccetti

gos@estudiosya.com.ar

Partners

Eduardo S. Sambuccetti

ess@estudiosya.com.ar

Gabriel O. Sambuccetti

gos@estudiosya.com.ar

Roberto E. Sambuccetti

res@estudiosya.com.ar

CORDOBA

GMT -3

Estudio Vocos R. y Asociados

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

La Pampa 57, Quinta Santa Ana, Córdoba 5000

T +54 351 4214113

E vocosdfk@arnet.com.ar

+54 351 4243752

W www.estudiosya.com.ar

F +54 351 4243752

Contact partner

Javier A. Vocos Remorino

vocosdfk@arnet.com.ar

Partners

Javier A. Vocos Remorino

vocosdfk@arnet.com.ar

Ada Karen Schoijit

Estudio Ilharrescondo y Asociados

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Sarmiento 756, Rosario, Santa Fe 2000

T +54 341 4258920

+54 341 4257034

F +54 341 4257034

E ilharrescondodfk@fibertel.com.ar

W www.estudiosya.com.ar

Contact partner

Gustavo Ilharrescondo

gilharrescondo@fibertel.com.ar

Partners

Gustavo Ilharrescondo

gilharrescondo@fibertel.com.ar

Guillermo Ilharrescondo

ghilharrescondo@fibertel.com.ar

AUSTRALIA

For country assistance:

DFK Australia and New Zealand

Level 12, 222 Pitt Street, Sydney 2000

PO Box Q819, Queen Victoria Building NSW 1230

T +61 2 9263 6314

F +61 2 9264 9294

E chairman@dfkanz.com

W www.dfkanz.com

Contact

Cheree Woolcock

chairman@dfkanz.com

Liz Binet

exec@dfkanz.com

+612 416 003 592 (mobile)

DFK Gray Perry (Network Firm)

Accounting | Audit | Tax | Business Consulting

Address

1st floor, 89-92 South Terrace, Adelaide 5000

T +61 8 8212 2366

F +61 8 8231 5035

E dfkgrayperry@dfkadel.com

W www.dfkadel.com

Contact partner

Michael Gray

mgray@dfkadel.com

International Tax contact

James W. Perry

jperry@dfkadel.com

International Audit contact

Brendon J. Skates

brendon@dfkadel.com

Partners

James W. Perry

jperry@dfkadel.com

Michael D. Gray

mgray@dfkadel.com

Brendon J. Skates

brendon@dfkadel.com

BRISBANE, Queensland

GMT +10

DFK Hirn Newey Pty Ltd (Network Firm)

Accounting | Tax | Business Consulting

Address

Hirn Newey Building
1143 Sandgate Road,
Nundah, Brisbane
Queensland 4012

Postal Address

PO Box 183,
Nundah, Brisbane
Queensland 4012

T +61 7 3266 1488

E mail@dfkhirnnewey.com.au

F +61 7 3266 9046

W www.dfkhirnnewey.com.au

Contact partner

Paul Fiumara

pfiumara@dfkhirnnewey.com.au

Partners

Paul Fiumara

pfiumara@dfkhirnnewey.com.au

Paul Haupt

phaupt@dfkhirnnewey.com.au

Gavin Johns

gjohns@dfkhirnnewey.com.au

CAIRNS, Queensland

GMT +10

DFK Kidsons (Network Firm)

Accounting | Audit | Business Consulting | Personal Finance

Address

Suite 7,
345 Sheridan Street,
North Cairns,
Queensland 4870

PO Box Address

PO Box 548,
North Cairns, Queensland 4870

T +61 7 4031 1390

E brian.woods@dfkkidsons.com.au

F +61 7 4031 1490

W www.dfkidsons.com.au

Contact partner

Brian Woods

brian.woods@dfkkidsons.com.au

Partner

Brian Woods

brian.woods@dfkkidsons.com.au

Michael Port

michael.port@dfkkidsons.com.au

Rob Wernli

rob.wernli@dfkkidsons.com.au

CANBERRA, Australian Capital Territory

GMT +10

DFK Everalls Pty. Ltd. (Network Firm)

Accounting | Tax | Business Consulting | Wealth Management

Address

26-28 Napier Close,
Deakin, Australian Capital
Territory, 2600

PO Box Address

PO Box 180,
Deakin West,
ACT 2600

T +61 2 6232 4588

E info@dfkeveralls.com

F +61 2 6232 4548

W www.dfkeveralls.com

Contact partner

Melissa Healy

melissa.healy@dfkeveralls.com

International Tax contact

Robert Shelton

robert.shelton@dfkeveralls.com

Partners

Robert Shelton

robert.shelton@dfkeveralls.com

Melissa Healy

melissa.healy@dfkeveralls.com

DFK PA Partners Pty Ltd (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

91 High Street,
Fremantle, WA 6160

Postal Address

PO Box 1220,
Fremantle 6959

T +61 8 9430 6333

E kspence@dfkpa.com.au

F +61 8 9430 6222

W www.dfkpa.com.au

Contact partner

Jo Gregan

jgregan@dfkpa.com.au

Partners

Kathal Spence

kspence@dfkpa.com.au

Jo Gregan

jgregan@dfkpa.com.au**Nugents Group**

See main office in Melbourne

Address

Level 1, 440 Banna Avenue
Griffith NSW 2680

T +61 2 6964 8855

E office@nugents.com.au

F +61 3 9682 0607

W www.nugents.com

Contact partner

Dario Gamba

dario@nugents.com.au

Partners

Gary Nugent

gary@nugents.com.au

Chris Belleville

chris@nugents.com.au

Dario Gamba

dario@nugents.com.au

Charles Knight

charles@nugents.com.au

Stephen Brown

stephen@nugents.com.au

DFK Benjamin King Money (Network Firm)

Accounting | Audit | Tax | Business Consulting | Wealth Management

Address
Level 3,
689 Burke Road,
Camberwell, Melbourne
Victoria 3124

PO Box Address
PO Box 1163,
Camberwell,
Victoria 3124

T +61 3 9804 0411
F +61 3 9804 0422

E chereew@dfkbkm.com.au
W www.dfkbkm.com.au

Contact partner
Cheree Woolcock

chereew@dfkbkm.com.au

International Tax contact
Tim Kelleher

timk@dfkbkm.com.au

Partners
Cheree Woolcock
Terry Stramotas
Tim Kelleher
Brent McCartney

chereew@dfkbkm.com.au
terrys@dfkbkm.com.au
timk@dfkbkm.com.au
brentm@dfkbkm.com.au

Nugents Group

Accounting | Tax | Business Consulting | Wealth Management

Address
Level 1,
6 Riverside Quay
Southbank,
Melbourne VIC 3006

T +61 3 9693 5000
F +61 3 9682 0607

E office@nugents.com.au
W www.nugents.com.au

Contact partner
Dario Gamba

dario@nugents.com.au

Partners
Gary Nugent
Chris Belleville
Dario Gamba
Charles Knight
Stephen Brown

gary@nugents.com.au
chris@nugents.com.au
dario@nugents.com.au
charles@nugents.com.au
stephen@nugents.com.au

DFK Kidsons (Network Firm)

Accounting | Audit | Business Consulting | Personal Finance

Address
Level 6, 30 Collins Street,
Melbourne VIC 3000

T +61 3 8899 6199
F +61 3 9650 5751

E brian.woods@dfkkidsons.com.au
W www.dfkkidsons.com.au

Contact partner
Brian Woods

brian.woods@dfkkidsons.com.au

Partner
Brian Woods
Michael Port
Rob Wernli

brian.woods@dfkkidsons.com.au
michael.port@dfkkidsons.com.au
rob.wernli@dfkkidsons.com.au

AUSTRALIA

DFK Collins (Network Firm)

Audit | Accounting | Tax | Business Consulting

Address

477 Bridge Road, Richmond, Melbourne, Victoria 3121

T +61 3 9653 3928

+61 3 9654 0100

F +61 3 9653 3999

E simon.bragg@dfkcollins.com.au

W www.dfkcollins.com.au

Contact partner

Simon Bragg

simon.bragg@dfkcollins.com.au

International Audit contact

Simon Bragg

simon.bragg@dfkcollins.com.au

Partners

Simon Bragg

simon.bragg@dfkcollins.com.au

NEWCASTLE, New South Wales

GMT +10

DFK Crosbie (Network Firm)

Main office

Accounting | Audit | Tax | Business Consulting | Personal Finance | Wealth Management

Address

1 Warabrook Boulevard

Warabrook, Newcastle

New South Wales 2304

PO Box Address

Box 29 HRMC

NSW 2310

T +61 2 4923 4000

F +61 2 4293 4040

E theteam@dfkcrosbie.com.au

W www.dfkrosbie.com.au

Contact partner/General manager

Maureen Jack

maureen.j@dfkcrosbie.com.au

Partners

Mark Alexander

Jason Bartlett

Derek Bouman

Jason Butler

Tony Croese

Tim Deamer

Joshua Drake

Derrick Eube

Sean Gillard

Renaë Korsman

Shaun Mahony

Brent Perkins

Kirsty Porteous

mark.a@crosbiwealth.com.au

jason.b@dfkcrosbie.com.au

derek.b@dfkcrosbie.com.au

jason@dfkcrosbie.com.au

tony.c@dfkcrosbie.com.au

tim.d@crosbiwealth.com.au

josh.d@crosbiwealth.com.au

derrick.e@dfkcrosbie.com.au

sean.g@crosbiefinance.com.au

renae.k@dfkcrosbie.com.au

shaun.m@dfkcrosbie.com.au

brent.p@dfkcrosbie.com.au

kirsty.p@dfkcrosbie.com.au

PERTH, Western Australia

GMT +8

Gooding Partners

Accounting | Tax | Business Consulting | Personal Finance

Address
Level 9, 1 William Street,
Perth,
Western Australia 6000

PO Box Address
PO Box Z5045,
Perth, Western Australia 6831

T +61 8 9327 1777
F +61 8 9327 1778

E info@gpca.com.au
W www.goodingpartners.com.au

Contact partner
Stephen Bushell

bushell@gpca.com.au

Partners
Dalton Gooding
Stephen Bushell
Adrian van Dam
Brett Beaver

gooding@gpca.com.au
bushell@gpca.com.au
vandam@gpca.com.au
beaver@gpca.com.au

SYDNEY, CBD, New South Wales

GMT +10

DFK Laurence Varnay (Network Firm)

Accounting | Audit | Tax | Business Consulting | Outsourcing

Address
Level 12, Suite 12.01
222 Pitt Street,
Sydney 2000,

PO Box Address
PO Box Q819,
Queen Victoria Building,
New South Wales 1230

T +61 2 92645400
F +61 2 92649294

E office@dfklv.com.au
W www.dfklv.com.au

Contact partner
Steven Heller

sheller@dfklv.com.au

International Tax contact
Steven Heller

sheller@dfklv.com.au

International Audit contact
Colin A. Grady

cgrady@dfklv.com.au

Partners
Raphael G. Mendels
Colin A. Grady
Steven Heller
Faizal Ajmat
Wayne Mammoliti
Tony Nguyen

rmendels@dfklv.com.au
cgrady@dfklv.com.au
sheller@dfklv.com.au
fajmat@dfklv.com.au
wmammoliti@dfklv.com.au
tonynguyen@dfklv.com.au

AUSTRALIA

DFK – Richard Hill Pty Ltd. (Network Firm)

Accounting | Audit | Tax | Business Consulting

Address
Level 2,
32 Martin Place,
Sydney
New South Wales 2000

PO Box Address
GPO Box 104,
Sydney NSW 2001

T +61 2 9200 4500
F +61 2 9221 5935

E rhill@dfkrichardhill.com.au
W www.dfkrichardhill.com.au

Contact partner
Richard Hill

rhill@dfkrichardhill.com.au

Partners
Richard Hill

rhill@dfkrichardhill.com.au

SYDNEY, Narwee, New South Wales

GMT +10

CIB Accountants & Advisers

See main office in Parramatta

Address
8a Fisher Place,
Narwee, Sydney,
New South Wales 2209

PO Box Address
GPO Box 4735
Sydney,
New South Wales 2001

T +61 2 9249 7400
F +61 2 9249 7499

E sydney@cibaccountants.com.au
W www.cibaccountants.com.au

Contact partner
Radlee Moller

radlee.moller@cibaccountants.com.au

SYDNEY, Parramatta, New South Wales

GMT +10

CIB Accountants & Advisers

Main office (see other offices in Penrith and Sydney)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address
Suite 6, Blaxland House,
5-7 Ross Street, Parramatta,
New South Wales 2150

PO Box Address
PO Box 2492,
North Parramatta,
New South Wales 1750

T +61 2 9683 5999
F +61 2 9683 6313

E parramatta@cibaccountants.com.au
W www.cibaccountants.com.au

Contact partner
Radlee Moller

radlee.moller@cibaccountants.com.au

International Audit contact
Radlee Moller

radlee.moller@cibaccountants.com.au

Partners
Chris Coulton
George Isaac
Bradley Ross
Graeme Bellach
Joel Halbert
Radlee Moller
Ronelle Wilson

chris.coulton@cibaccountants.com.au
george.isaac@cibaccountants.com.au
bradley.ross@cibaccountants.com.au
graeme.bellach@cibaccountants.com.au
joel.halbert@cibaccountants.com.au
radlee.moller@cibaccountants.com.au
ronelle.wilson@cibaccountants.com.au

SYDNEY, Penrith, New South Wales

GMT +10

CIB Accountants & Advisers

See main office in Parramatta

Address
Suite 12, Dalma House
308 High Street,
Penrith,
New South Wales 2750

PO Box Address
PO Box 1142,
Penrith,
New South Wales 2751

T +61 2 4721 6000
F +61 2 4722 9208

E penrith@cibaccountants.com.au
W www.cibaccountants.com.au

Contact partners
Bradley Ross

bradley.ross@cibaccountants.com.au

AUSTRIA

FREISTADT

GMT +1

Pirklbauer Wirtschaftsprüfung & Steuerberatung

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address
Badgasse 5, Freistadt 4240

T +43 7942 74761 0
F +43 7942 74761 6

E office@pirklbauer.com
W www.pirklbauer.com

Contact partner
Andreas Pirklbauer

andreas@pirklbauer.com

Partners
Andreas Pirklbauer
Gerhard Pirklbauer

andreas@pirklbauer.com
gerhard@pirklbauer.com

VIENNA

GMT +1

Weiler & Weiler Wirtschaftsprüfungs und Steuerberatungsgesellschaft m.b.H.

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address
Kärntner Straße 8, Vienna 1010

T +43 1 5122676
F +43 1 5133947

E office@weiler.at
W www.weiler.at

Contact partner
Harald Weiler

h.weiler@weiler.at

International contact
Victoria Weiler

v.weiler@weiler.at

International Tax contact
Ulrich Kreuzbauer

u.kreuzbauer@weiler.at

Partners
Harald Weiler
Victoria Weiler
Ulrich Kreuzbauer

h.weiler@weiler.at
v.weiler@weiler.at
u.kreuzbauer@weiler.at

BANGLADESH

DHAKA

GMT +6

Snehasish Mahmud & Co., Chartered Accountants

(Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

Plot 10, 3rd Floor, Road 9, Block J, Baridhara, Dhaka 1212

T +880 1730022131

E info@smac-bd.com

+880 28834063

W www.smac-bd.com

Contact partner

Zareen Mahmud Hosein

mahmud@smac-bd.com

Partners

Snehasish Barua

snehasish@smac-bd.com

Zareen Mahmud Hosein

mahmud@smac-bd.com

BELGIUM

ANTWERP

GMT +1

Juribel BvBA

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Ankerrui 20, Antwerp 2000

T +32 3 232 23 28

E info@juribel.com

+32 4 752 33 296

W www.juribel.com

F +32 3 234 09 86

Contact partner

Johan Dens

info@juribel.com

Partners

Johan Dens

info@juribel.com

Gert Asselberghs

Didier Depeser

VCLJ Bedrijfsrevisoren BVBA

Accounting | Audit | Tax | Business Consulting

Address

Langestraat 183, 2240 Zandhoven

T +32 3 202 16 16

E info@vclj.be

F +32 3 202 16 17

Contact partner

Patrick Kilian

Patrick.kilian@vclj.be

Partners

Hendrik Van Cakenberghe

Patrick Kilian

Frank Huybrechts

Lieve Mertens

BREE

GMT +1

FoedererDFK (Network Firm)

See main office in Hasselt

Address

Opitterpoort 62, Bree, Limburg, B-3960

T +32 89 472078

E w.vandijck@foedererdfk.be

F +32 89 465458

W www.foedererdfk.be

Contact partner

Wouter Vandijck

w.vandijck@foedererdfk.be

BRUSSELS

GMT +1

FoedererDFK (Network Firm)

See main office in Hasselt

Address

Clovislaan 82, Boulevard Clovis 82, Brussels B-1000

T +32 11 560 300

E p.daelemans@foedererdfk.be

F +32 11 560 310

W www.foedererdfk.be

Contact partner

Pascal Daelemans

p.daelemans@foedererdfk.be

HASSELT

GMT +1

FoedererDFK (Network Firm)

Main office (see other offices in Bree and Brussels)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Singelbeekstraat 12, Hasselt, Limburg, Flanders B – 3500

T +32 11 269800

E s.verjans@foedererdfk.be

F +32 11 269810

W www.foedererdfk.be

Contact partner

Stijn Verjans

s.verjans@foedererdfk.be

Partners

Ludo Kelchtermans

l.kelchtermans@foedererdfk.be

Wouter Vandijck

w.vandijck@foedererdfk.be

Patrick Verbeek

p.verbeek@foedererdfk.be

Stijn Verjans

s.verjans@foedererdfk.be

Kristof Vanbilsen

k.vanbilsen@foedererdfk.be

Pascal Daelemans

p.daelemans@foedererdfk.be

BOSNIA AND HERZEGOVINA**BANJA LUKA****GMT +1****IC&PARTNERS D.O.O.**

Accounting | Audit | Tax | Business Consulting

Address

Aleja Svetog Save 7A, Banja Luka, 78000

T +387 51 305 315

E info@icpartnersbosnia.com

F +387 51 305 315

W www.icpartners.it

Contact partner

Daliborka Martić

daliborka.martic@icpartnersbosnia.com

BRAZIL**BELO HORIZONTE****GMT -3****Krypton Serviços Contabeis BPO**

Accounting | Audit | Tax | Business Consulting | Digital Certification

Address

Visconde Taunay, Street, 173, Sao Lucas City: Belo Horizonte MG, Brazi
30.240-300

T +55 31 32444800

E comunicacao@krypton.com.br

F +55 31 32444848

W www.krypton.com.br

Contact partner

Anderson Marques

amarques@krypton.com.br

Partners

Rogerio Marques Noé

Anderson Cassio Marques Noe

Roberto Garcia de Oliveira

Edvaldo Ramon Meira

Eduardo Assis

SANTA CATARINA**GMT -3****Adviser Sul – Auditores Independentes**

See main office in São Paulo

Address

Rua Dr. João Colin, 1285 – Sala 3 – SC 89204-001, Joinville

T +55 47 3434 0034

E contacto@adviserbr.com.br

F +55 47 3434 0034

W www.adviserbr.com.br

Contact partner

Rodolfo Zara

rodolfozara@adviserbr.com.br

SÃO PAULO

GMT -3

Adviser – Auditores Independentes

Main office (see other office in Santa Catarina)

Accounting | Audit | Tax | Business Consulting

Address

Rua Clélia, 2145 – 13º Andar, CEP 05042-001, São Paulo

T +55 11 3670 6300

E contacto@adviserbr.com.br F +55

11 3670 6301

W www.adviserbr.com.br

Contact partner

Paulo César Domingues Chagas chagas@adviserbr.com.br

International contact

Roberta Zara

rzara@adviserbr.com.br

Partners

Paulo César Domingues Chagas chagas@adviserbr.com.br

Roberta Zara

rzara@adviserbr.com.br

Edimar de Oliveira

edimar@adviserbr.com.br

Rodolfo Zara

rodolfozara@adviserbr.com.br

José Murilo Medeiros

jmurilo@adviserbr.com.br**VACC – Verdus | Auditoria | Consultoria | Contabilidade**

Accounting | Audit | Tax | Business Consulting

Address

Amalia de Noronha Street, 151 Pinheiros, São Paulo, 05410-010,

T +55 11 3027 1800

E contato@vacc.com.brW www.vacc.com.br

Contact partner

Fabio R. Benvindo

fabio.benvindo@vacc.com.br

Partners

Eduardo Luiz Rota Partner

Fabio R. Benvindo Partner

Ricardo Patine Filho Partner

Fabricio La Gamba Partner

Rafael Ferreira Director

BULGARIA

SOFIA

GMT +1

IC&PARTNERS Sofia Ltd

Accounting | Audit | Tax | Business Consulting

Address

17 Frederic Joliot Curie, Bl.2, Fl.6, Apt.10, 1113 Sofia

T +359 2 97 99 550

E info@icsofia.eu

F +359 2 971 20 21

W www.icpartners.it

Contact partner

Ivan Palicev

palichev@icsofia.eu

CANADA

For country assistance:

DFK Canada Inc.

Address

2800 14th Avenue, Suite 210, Markham, Ontario, L3R 0E4

T +1 416 491 2886 Ext 254

E lynn@associationconcepts.ca

F +1 416 491 1670

W www.dfk.ca

Contact

Lynn Morrovat

lynn@associationconcepts.ca

CALGARY, Alberta

GMT -7

Kenway Mack Slusarchuk Stewart LLP

Main office (see other office in Canmore)

Accounting | Audit | Tax | Business Advisory | Personal Finance | Valuations

Address

333, 11th Avenue SW, Suite 1500, Calgary, Alberta T2R 1L9

T +1 403 233 7750

E beidsness@kmss.ca

F +1 403 266 5267

W www.kmss.ca

Contact partner

Bryce Eidsness

beidsness@kmss.ca

International Tax contact

Calvin Stewart

cstewart@kmss.ca

Partners

Barry J. Slusarchuk

bslusarchuk@kmss.ca

Bruce J. Kenway

bkenway@kmss.ca

Bryce P. Eidsness

beidsness@kmss.ca

N. Calvin Stewart

cstewart@kmss.ca

David W. Somerville

dsomerville@kmss.ca

Gary L. Gray

ggray@kmss.ca

Kevin B. Napady

knapady@kmss.ca

Kirby C. Rogers

krogers@kmss.ca

Laura L. Lamb

llamb@kmss.ca

Raymond P. Mack

rmack@kmss.ca

Roland A. Bishop

rbishop@kmss.ca

Scott A. Timson

stimson@kmss.ca

Dennis J. Jackson

djackson@kmss.ca

Jolene Cashin

jcashin@kmss.ca

Mark Servello

mservello@kmss.ca

CANMORE, Alberta

GMT -7

Kenway Mack Slusarchuk Stewart LLP

See main office in Calgary

Address

714 10 Street, Suite 3, Canmore, Alberta T1W 2A6

T +1 403 675 1010

E dsomerville@kmss.ca

F +1 403 675 6789

W www.kmss.ca

Contact partner

David W. Somerville

dsomerville@kmss.ca

Partners

Dennis J. Jackson

djackson@kmss.ca

David W. Somerville

dsomerville@kmss.ca

CHARLOTTETOWN, Prince Edward Island

GMT -4

MRSB Group

Accounting | Audit | Tax | Business Consulting | Valuation | Mergers & Acquisitions

Address
139 Queen Street,
Charlottetown,
Prince Edward Island
C1A 4B3

PO Box Address
PO Box 2679,
Charlottetown,
C1A 8C3

T +1 902 368 2643
+1 902 628 5646
F +1 902 566 5633

E office@mrsbgroup.com
W www.mrsbgroup.com

Contact partner
Everett Roche

everett.roche@mrsbgroup.com

International Tax contact
Terry Soloman

terry.soloman@mrsbgroup.com

Partners

Everett Roche
Terry Soloman
Michelle Burge
Lloyd Compton

everett.roche@mrsbgroup.com
terry.soloman@mrsbgroup.com
michelle.burge@mrsbgroup.com
lloyd.compton@mrsbgroup.com

EDMONTON, Alberta

GMT -7

Kingston Ross Pasnak LLP

Accounting | Audit | Tax | Business Consulting | Business Valuation | Personal Finance

Address
1500, 9888 Jasper Avenue, Edmonton, Alberta T5J 5C6

T +1 780 424 3000
F +1 780 429 4817

E cknippel@krpgroup.com
W www.krpgroup.com

Contact partner
Chad S. Knippel

cknippel@krpgroup.com
+1 780 420 4762

International Tax contact
Deanna Muise

dmuise@krpgroup.com

Partners

Martin K. Anderson
Barth W. Bradley
Neil J. Cockburn
Rob Heron
Geoff Oberg
Justin Rousseau
Deanna Muise
Norman Taylor
Allan Sawaik
Randy Popik
Dan Wiart
Chad S. Knippel
Rob Picton
Ruben E. Jeffery

manderson@krpgroup.com
bbradley@krpgroup.com
ncockburn@krpgroup.com
rheron@krpgroup.com
goberg@krpgroup.com
jrousseau@krpgroup.com
dmuise@krpgroup.com
ntaylor@krpgroup.com
asawiak@krpgroup.com
rpopik@krpgroup.com
dwiart@krpgroup.com
cknippel@krpgroup.com
rpicton@krpgroup.com
rjeffery@krpgroup.com

Teed Saunders Doyle**Address**

565 Priestman Street, Suite 102, Fredericton, New Brunswick E3B 5X8

T +1 506 458 8727

E tsdfr@tsdca.com

F +1 506 450 3777

W www.teedsaundersdoyle.ca

Contact partner

Kenneth Kyle

kenneth.kyle@tsdca.com

Partners

John Landry

john.landry@tsdca.com

T.J. Smith

tj.smith@tsdca.com

Jeff Saunders

jeff.saunders@tsdca.com

Kenneth Kyle

kenneth.kyle@tsdca.com

Nick Lawrence

nick.lawrence@tsdca.com

Matt Mahoney

matt.mahoney@tsdca.com

HAMILTON, Ontario

GMT -5

Taylor Leibow LLP

Main office (see other office in Burlington)

Accounting | Audit | Tax | Business Consulting | Business Valuations**Address**

Effort Square, 7th Floor, 105 Main Street East, Hamilton, Ontario L8N 1G6

T +1 905 523 0000

E njacobs@taylorleibow.com

F +1 905 523 4681

F www.taylorleibow.com

Contact partner

Nigel Jacobs

njacobs@taylorleibow.com

International Tax contact

John Grummett

jgrummett@taylorleibow.com

Partners

David C. Weland

dweland@taylorleibow.com

Michael R. Carnegie

mcarnegie@taylorleibow.com

Michael G. Thompson

mthompson@taylorleibow.com

Kathy M. Lenart

klenart@taylorleibow.com

Nigel P. Jacobs

njacobs@taylorleibow.com

Robert F. Ban

rban@taylorleibow.com

John R. Grummett

jgrummett@taylorleibow.com

Darren J. McMullin

dmcmullin@taylorleibow.com

Darren M. Salmond

dsalmond@taylorleibow.com

Mark Hunter

mhunter@taylorleibow.com

Erik Banders

ebanders@taylorleibow.com

Adam K. Furbacher

afurbacher@taylorleibow.com

Taylor Leibow Inc**Insolvency****Address**

Effort Square, 8th Floor, 105 Main Street East, Hamilton, Ontario L8N 1G6

T +1 905 523 0003

E klenart@taylorleibow.com

F +1 905 523 2979

F www.freshstartnow.ca

Contact partner

Kathy M. Lenart

klenart@taylorleibow.com

LONDON, Ontario

GMT -5

Davis Martindale LLP

Main office (see other office in Toronto)

Accounting | Audit | Tax | Business Consulting | Litigation Support

Address

373 Commissioners Road W, London, Ontario N6J 1Y4

T +1 519 673 3141

E ppanabaker@davismartindale.com

F +1 519 645 1646

W www.davismartindale.com

International Contact partner

Paul Panabaker

ppanabaker@davismartindale.com

International Tax partner

Michael K. Koenig

mkoenig@davismartindale.com

Bruce M. Barran

bbarran@davismartindale.com

Partners

Bruce M. Barran

bbarran@davismartindale.com

Brenda Beattie

bbeattie@davismartindale.com

Ryan Gibbons

rgibbons@davismartindale.com

Jessy Hawley

jhawley@davismartindale.com

Michael K. Koenig

mkoenig@davismartindale.com

Ron L. Martindale Jr

rmartindalejr@davismartindale.com

Paul Panabaker

ppanabaker@davismartindale.com

Gary Phelps

gphelps@davismartindale.com

Sarah Poole

spoole@davismartindale.com

Rick Santos

rsantos@davismartindale.com

Brenda Walton

bwalton@davismartindale.com

Michael Watson

mwatson@davismartindale.com

Mechelienna Wilson

mwilson@davismartindale.com

MONTREAL, Québec

GMT -5

Levy Pilotte LLP

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

5250 Boulevard Décarie #700, Montréal, Québec H3X 3Z6

T +1 514 487 1566

E info@levypilotte.com

F +1 514 488 5145

W www.levypilotte.com

Contact partner

Joseph Khouri

jkhouri@levypilotte.com

Partners

Joseph Khouri

jkhouri@levypilotte.com

Johnny Colonna

jcolonna@levypilotte.com

Raouf Guirgui

rguirgui@levypilotte.com

Alex Brzezinski

abrzezinski@levypilotte.com

Stephen I. Coplan

scoplan@levypilotte.com

Mohammad Shakibnia

mshakibn@levypilotte.com

Nick Vannelli

nvannelli@levypilotte.com

Ather Kandella

akandell@levypilotte.com

Ginsberg Gluzman Fage & Levitz, LLP

Accounting | Audit | Tax | Business Consulting

Address

287 Richmond Road, Ottawa, Ontario K1Z 6X4

T +1 613 728 5831

E jee@ggfl.ca

F +1 613 728 8085

W www.ggfl.ca

Contact partner

Josh Engel

jee@ggfl.ca

International Tax contact Hugh Faloon

hf@ggfl.ca

Partners

Jeffrey Miller

jnm@ggfl.ca

Deborah Bouchier

dmb@ggfl.ca

Hugh Faloon

hf@ggfl.ca

Paul Morton

pm@ggfl.ca

Josh Engel

jee@ggfl.ca

Anne Van Delst

amd@ggfl.ca

Natalie Evans

nae@ggfl.ca

Chad Saikaley

cjs@ggfl.ca

Donna Ho

dhh@ggfl.ca**Ginsberg, Gingras & Associates Inc.**

Insolvency and related services

Address

145 Promenade de Portage, Gatineau, Québec J8X 2K4

T +1 819 776 0283

E chantalgingras@ginsberg-gingras.com

F +1 819 776 1254

W www.ginsberg-gingras.com

Contact partner

Chantal Gingras

chantalgingras@ginsberg-gingras.com

QUÉBEC CITY, Québec

GMT -4

Dallaire Forest Kirouac Comptables professionnels agréés, S.E.N.C.R.L.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

1175 De Lavigerie, Suite 580, Québec City G1V 4P1

T +1 418 650 2266

E comptable@dfk.qc.ca

F +1 418 650 2529

W www.dfk.qc.ca

Contact partner

Josee O'Leary

joleary@dfk.qc.ca

International Tax contact

Guy Beaudoin

beaudoin@dfk.qc.ca

Partners

Michel Dallaire

dallaire@dfk.qc.ca

Yvon Dolbec

dolbec@dfk.qc.ca

Sylvie Béliveau

beliveau@dfk.qc.ca

Sophie Rochefort

rochefort@dfk.qc.ca

Stéphane Letendre

letendre@dfk.qc.ca

Guy Beaudoin

beaudoin@dfk.qc.ca

Marc Martel

mmartel@dfk.qc.ca

Martin Langevin

mlangevin@dfk.qc.ca

Remy Desrochers

rdesrochers@dfk.qc.ca

SAINT JOHN, New Brunswick

GMT -4

Teed Saunders Doyle

Main office (see other office in Fredericton)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address39 Canterbury Street,
Saint John,
New Brunswick E2L 2C6**PO Box Address**PO Box 6668,
Saint John,
E2L 4S1

T +1 506 636 9220

E tsdsj@tsdca.com

F +1 506 634 8208

W www.teedsaundersdoyle.ca

Contact partner

Andrew Logan

andrew.logan@tsdca.com

Partners

Andrew Logan

andrew.logan@tsdca.com

Peter Logan

peter.logan@tsdca.com

Noseworthy Chapman Chartered Professional Accountants

Accounting | Audit | Tax | Business Consulting | Personal Finance |
Litigation Support

Address

Suite 201, 516 Topsail Road, St John's, Newfoundland A1E 2C5

T +1 709 364 5600

E info@noseworthychapman.ca

F +1 709 368 2146

W www.noseworthychapman.ca

Contact partner

David Howe

davidhowe@noseworthychapman.ca

Partners and Principals

Denise Coombs

denisecoombs@noseworthychapman.ca

David Howe

davidhowe@noseworthychapman.ca

Derrick Hutchens

derrickhutchens@noseworthychapman.ca

Dorothy Keating

dorothykeating@noseworthychapman.ca

Colleen O'Keefe

colleenokeefe@noseworthychapman.ca

Ian Penney

ianpenney@noseworthychapman.ca

Beth Porter

bethporter@noseworthychapman.ca

Janes Noseworthy Limited

Insolvency and related services

Address

Suite 201, 516 Topsail Road, St. John's, Newfoundland A1E 2C5

T +1 709 364 8148

E info@janesnoseworthy.ca

F +1 709 368 2146

W www.janesnoseworthy.ca

Contact partner

David Howe

davidhowe@janesnoseworthy.ca

Williams & Partners Chartered Professional Accountants LLP

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

675 Cochrane Dr., East Tower, Suite 505, Markham, ON L3R 0B8

T +1 855 888 9913

E info@wpllp.ca

F +1 888 969 8167

W www.williamsandpartners.com

Contact partner

Enzo Morini

enzo.morini@wpllp.ca

Partners and Principals

Geoff Bustin

geoff.bustin@wpllp.ca

Carlo De Pellegrin

carlo.depellegrin@wpllp.ca

Chris Jones

chris.jones@wpllp.ca

Joe Pirrello

joe.pirrello@wpllp.ca

Andrew Salo

andrew.salo@wpllp.ca

John Trimble

john.trimble@wpllp.ca

Davis Martindale LLP

Other office (see main office in London)

Address

20 Bay Street, Suite 1100, Toronto, Ontario M5J 2N8

T +1 416 840 8050

E ppanabaker@davismartindale.com

F +1 866 492 2412

W www.davismartindale.com

International Contact partner

Paul Panabaker

ppanabaker@davismartindale.com

International Tax partner

Michael K. Koenig

mkoenig@davismartindale.com

Bruce M. Barran

bbarran@davismartindale.com

Taylor Leibow LLP

See main office in Hamilton

Address

First Floor, 3410 South Service Road, Burlington, Ontario L7N 3T2

T +1 905 637 9959

E njacobs@taylorleibow.com

F +1 905 637 3195

W www.taylorleibow.com

Contact partner

Nigel Jacobs

njacobs@taylorleibow.com

International Tax contact

John Grummett

jgrummett@taylorleibow.com

SASKATOON, Saskatchewan**GMT -8**

Buckberger Baerg & Partners LLP

Accounting | Audit | Tax | Business Consulting | Valuation

Address

Suite 210, 616 Main Street Saskatoon, SK S7H 0J6

T +1 306 657 8999

E info@bblp.ca

F +1 306 933 2250

W www.bblp.ca

Contact partner

Ashley Buckberger

abuckberger@bblp.ca

+1 306 657 8964

Partners

Terry Baerg

tbaerg@bblp.ca

Kathryn Bankowski

kbankowski@bblp.ca

Ashley Buckberger

abuckberger@bblp.ca

Jennifer Funk

jfunk@bblp.ca

Tyler Kachur

tkachur@bblp.ca

Alan Koop

akoop@bblp.ca

Paul Pastor

ppastor@bblp.ca

Jeff Persic

jpersic@bblp.ca

Williams & Partners Forensic Accountants Inc

Forensic Accounting

Address

1200 – 1199 West Hastings Street, Vancouver, BC V6E 3T5

T +1 604 688 9100

E info@wpfa.ca

F +1 604 688 9190

W www.wpforensicaccountants.com

Contact partner

Nick Angellotti

nick.angellotti@wpfa.ca

Partners

Damian Alksnis

damian.alksnis@wpfa.ca

Zale Chapel

zale.chapel@wpfa.ca

Stephen Graff

stephen.graff@wpfa.ca

Tom G. Jamieson

tom.jamieson@wpfa.ca

Bichtar S. Mahal

bmahal@wpfa.ca

Robert Paterson

bob.paterson@wpfa.ca

Robert J. Roy

robert.roy@wpfa.ca

CHANNEL ISLANDS**Hansard Limited**

Offshore Financial Services

Address

Granary House, The Grange, St Peter Port, Guernsey GY1 2QG

T +44 1481 727 664

E info@hansardtrust.com

F +44 1481 724 662

W www.hansardtrust.com

Contact partner

Andrew Parr

andrew@hansardtrust.com

Partners

Andrew Parr

andrew@hansardtrust.com

Lynn Giovinazzi

lynng@hansardtrust.com

Philip Blows

philip@hansardtrust.com

Alan Northmore

alan@hansardtrust.com

David Lloyd

david@hansardtrust.com

CHILE**Obregón y Asociados Auditores Consultores Limitada**

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

El Gobernador 020, Oficina 202, Providencia, Santiago

T +56 2 27065940

E mobregon@obregon.cl

F +56 2 6648852

W www.obregon.cl

Contact partner

Marcelo Obregón Sepúlveda

mobregon@obregon.cl

Partners

Marcelo Obregón Sepúlveda

mobregon@obregon.cl

Gabriel Arejula G.

garejula@obregon.cl

CHINA

BEIJING

GMT +8

Beijing Zhongxuanyu CPA Co. Ltd

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Floor 12, Xiangda Office Building, #167 Guang'anmennei Avenue, Xicheng District, Beijing

T +86 10 83558095
+86 10 13811414530E beijingzhongxuanyu@163.com
W www.zhongxuanyu.com

Contact partner

Xu Jun

Partners

Xu Jun

Sang Yuhong

Li Ru

Xiang Feng

Cao Ruifang

Peking Certified Public Accountants

Accounting | Audit | Tax | Business Consulting

Address

11 Floor, NO.110 ZhongTang Building, Xizhimenwai Street, Beijing

T +86 10 68360123

F +86 10-68360123-3000 W www.pekingcpa.com

Contact partner

Zhang Bo

zb@pekingcpa.com

Partners

Hu Bai He

Wang Yong Xin

Li Xiang Jun

Zhang Bo

Chen Mingsheng

Liang Haiyong

Zhang Guohua

Other offices

Anhui

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Beijing

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Henan

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Hubei

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

CHINA

Hunan

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Liaoning

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Shanghai

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Shanxi

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Shenzhen

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Sichuan

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Tianjin

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

WuXi

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

Xi'an

Contact partner

Zhang Bo

zb@pekingcpa.com

T +86 010-68360123-3102

GUANGZHOU

GMT +8

Sino-Bridge China Consulting Limited

See main office in Hong Kong

Address

Room A13,16/F, Vili International, 167 Linhexilu, Tianhe District,
Guangzhou, PRC 510000

T +86 20 3867 7746

E jamesji@sinobridge-consulting.com

W www.sinobridge-consulting.com

Contact partner

James Ji

jamesji@sinobridge-consulting.com

SHANGHAI

GMT +8

Zhong Rui Cheng Shanghai Certified Public Accountants

Accounting | Audit | Tax | Business Consulting

Address

1-3/F, No 310, Fahuazhen Road, Chang Ning District, Shanghai, 200052

T +86 21 61176725

E xujing8@vip.sina.com

F +86 21 62830700

Contact partner

Xu Jing (Joy Xu)

xujing8@vip.sina.com

Partners

Xu Jing (Joy Xu)

xujing8@vip.sina.com

He Yuanquan

Lv Jun

Sino-Bridge China Consulting Limited

See main office in Hong Kong

Address

Room 30A, 30/F, World Plaza, No.855 South Pudong Road, Pudong Area, Shanghai, PRC 200120

T +86 21 5081 7536

E jamesji@sinobridge-consulting.com

W www.sinobridge-consulting.com

Contact partner

James Ji

jamesji@sinobridge-consulting.com

Xi'an

GMT +8

Topsun C.P.A. Partnership (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

2102, Kaili Building, #8 Keji Road, Gaoxin District.

T +86 29 8669 0888

E topsuncpa@163.com

F +86 29 82090039

Contact partner

Jingchao Zheng

topsuncpa@163.com

CHINA, Hong Kong S.A.R.

HONG KONG

GMT +8

AMA CPA Limited

Audit | Tax

Address

19th Floor, Seaview Commercial Building, 21-24 Connaught Road West,
Hong Kong S.A.R.

T +852 28159988

E info@amacpa.com.hk

F +852 28052556

W www.amacpa.com.hk

Contact partner

Felix K. L. Lee

felixlee@amacpa.com.hk

Partners

Felix K. L. Lee

felixlee@amacpa.com.hk

Stephen W. H. Yau

stephenyau@amacpa.com.hk

Victor K. H. Chan

victorchan@amacpa.com.hk

Spencer S. C. Wu

spencerwu@amacpa.com.hk

Mayee Management Ltd.

Accounting | Business Consulting

Address

19th Floor, Seaview Commercial Building, 21-24 Connaught Road West,
Hong Kong SAR

T +852 2815 9988

E lindatang@mayeemgt.com

F +852 2581 0384

Contact partner

Andrew Ma

andrewma@mayeemgt.com

Partners

Andrew C. C. Ma

andrewma@mayeemgt.com

Linda W. F. Tang

lindatang@mayeemgt.com

Erace S.Y. Cheng

eracecheng@mayeemgt.com

Sino-Bridge China Consulting Limited

Main office (see other offices in Guangzhou and Shanghai)

Business Consulting

Address

Room 2301 – 2, 23/F, Prosperity Centre, 25 Chong Yip Street,
Kwun Tong, Kowloon, Hong Kong

T +852 3579 8745

E jamesji@sinobridge-consulting.com

F +852 3579 5569

W www.sinobridge-consulting.com

Contact partner

James Ji

jamesji@sinobridge-consulting.com

Partners

Leo Chan

leochan@sinobridge-consulting.com

T. C. Ma

tcma@sinobridge-consulting.com

Koehler Group

Accounting | Tax | Law | Business Consulting

Address

16/F Rykadan Capital Tower, 135 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong

T +852 2345 7555

E allison.gerhart@koehlerservices.com

F +852 2357 5452

W www.koehlerservices.com**Contact partner**

Allison Gerhart

allison.gerhart@koehlerservices.com**Partners**

Allison Gerhart

allison.gerhart@koehlerservices.com

Aubrey Ng

aubrey@koehlerservices.com**Other offices****Operational offices****Beijing**

14/F IBM Tower, Pacific Century Place, 2A Workers Stadium Road, Beijing 100027,

T +86 10 6539 1263

F +86 10 6539 1060

Chengdu

26/F, Building A, Times Plaza, No.2 Zongfu Road, Chengdu 610016, China

T +86 28 6684 7843

F +86 28 6606 7199

Dalian

12/F World Trade Centre, No. 25 Tongxing Street, Dalian 116001, China

T +86 411 3966 9251

F +86 411 3966 9001

Guangzhou

Tower A, 23/F, Center Plaza, 161 Lin He Xi Road, Guangzhou 510620, China

T +86 20 2885 8341

F +86 20 2885 8222

Hangzhou

8/F, Plaza of Zhejiang Foreign Economics and Trade, 468 Yan'An Road, Hangzhou, 310006, China

T +86 571 2819 3313

F +86 571 2819 3336

Shanghai

4/F Cross Tower, 318 Fuzhou Road, Shanghai 200001

T +86 755 3395 5617

F +86 755 3395 5999

Shenzhen

901 Kerry Center, 2008 Renmin Nan Road, Shenzhen 518001, China

T +86 755 3395 5617

F +86 755 3395 5999

Tianjin

29/F, The Exchange Tower 2, 189 Nanjing Road, Tianjin 300051, China

T +86 22 2318 5026

F +86 22 2318 5001

Singapore

40/F, Ocean Financial Centre, 10 Collyer Quay, Singapore 04315

T +65 6808 6245

F + 65 6808 6299

Liaison offices**New York (Americas Liaison Office)**

5F, 80 Broad Street, New York 10004, USA

T +1 212 837 7961

F +1 212 837 7792

Munich (Europe Liaison Office)

Theresienhoehe 28, 80339 Munich, Germany

T +49 89 24440 7371

F +49 89 24440 7001

CHINA, HONG KONG S.A.R.

JCK & Associates (Hong Kong) Ltd

Accounting | Audit | Tax | Business Consulting

Address

2nd Floor, Jonsim Place, 228 Queen's Road East, Wanchai, Hong Kong

T +852 2528 9298

E info@jckhk.com

F +852 2527 8710

W www.jckinfo.com

Contact partner

Kelvin Or

kelvin.or@jckhk.com

Partners

Jennifer Leung Chong Kan

Regine Luk Wai Wah

Pecky Leung Lai Wa

COLOMBIA

BOGOTA

GMT -6

JAHV MCGREGOR S.A.-Consultores y Auditores

Accounting | Audit | Tax | Business Consulting

Address

Calle 93 No.11 A-11 Office 603. Platamovil Building. Bogota, D.C.

T +571 691 9901

E gerencia.general@jahvmcgregor.com.co

F +571 691 9901 xt 200

W www.jahvmcgregor.com.co

Contact partner

Jacqueline Jaimes Trespacios

gerencia.general@jahvmcgregor.com.co

COSTA RICA

CURRIDABAT

GMT -6

Despacho Carvajal & Colegiados Contadores Públicos Autorizados, S.A.

Accounting | Audit | Tax | Business Consulting

Address

Curridabat, Edificio Galerias del Este, Tercer Piso, locals 30 y 31, Curridabat, San José, 7810-1000

T +506 2283 2525

E gmontero@carvajalcr.com

F +506 2283 2323

W www.carvajalcr.com

Contact partner

Gerardo Montero Martínez

gmontero@carvajalcr.com

Partners

Gerardo Montero Martínez

gmontero@carvajalcr.com

Ricardo Montenegro Guillén

rmontenegro@carvajalcr.com

José Antonio Carvajal Arias

jcarvajal@carvajalcr.com

CROATIA

RIJEKA

GMT +1

iAudit d.o.o.

Accounting | Audit | Tax | Business Consulting

Address

Jelačićev trg 7, 51000 Rijeka

T +385 98 97 98 447

F +385 51 224 238

W www.iaudit.hr

Contact partner

Boris Vidas

boris.vidas@iaudit.hr

Partners

Nenad Mutic

nenad.mutic@iaudit.hr

Boris Vidas

boris.vidas@iaudit.hr

Filip Zekan

filip.zekan@iaudit.hr

CYPRUS

NICOSIA

GMT +2

DFK Demetriou, Trapezaris Ltd. (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

59/61 Acropolis Avenue,
Office 202,
Strovolos 2012

PO Box Address

PO Box 28686,
Nicosia 2081

T +357 22879300

F +357 22491375

E office@dfkcy.com

W www.dfkcy.com

Contact partner

Andreas Trapezaris

a.trapezaris@dfkcy.com

International Tax contact

Sophocles Michael

s.michael@dfkcy.com

Partners

Andreas Trapezaris

a.trapezaris@dfkcy.com

Themis Christodoulou

t.christodoulou@dfkcy.com

Demetriou & Associates Business Advisers Ltd.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

1 Salaminos Avenue, PO BOX 26800, 1647, 1045 Nicosia Cyprus

T +357 22799900

F +357 22799899

E office@dfkcyprus.com

W www.dbacy.com

Contact partner

Demetris Demetriou

d.demetriou@dfkcyprus.com

Partners

Demetris Demetriou

Elias Demetriou

Iacovos Raoukkas

DENMARK

COPENHAGEN

GMT +1

BHA Statsautoriseret Revision

Accounting | Audit | Tax | Business Consulting

Address

Tuborgvej 32, Hellerup 2900

T +45 3945 0200

E info@bha-revision.dk

F +45 3945 0201

W www.bha-revision.dk

Contact partner

Henrik Bojer

hb@bha-revision.dk

Partners

Søren Børglum

sb@bha-revision.dk

Palle Johansen

pj@bha-revision.dk

Henrik Bojer

hb@bha-revision.dk

COPENHAGEN

GMT +1

Addere Revision

Accounting | Audit | Tax | Business Consulting

Address

Galoche Allé 6, Koge 4600

T +45 5664 0500

E post@addere.dk

W www.addere.dk

Contact partner

Søren Nielsen

sn@addere.dk

Partners

Ruddi Carlsen

rc@addere.dk

Leo Kjeldsmark

lk@addere.dk

Torben Schledermann Nielsen

tsn@addere.dk

Søren Nielsen

sn@addere.dk

Carl Johan Juul Jensen

cjj@addere.dk

Brian Hansen

bha@addere.dk

DOMINICAN REPUBLIC

SANTO DOMINGO

GMT -4

MALENA DFK INTERNATIONAL SRL

Accounting | Audit | Tax | Business Consulting

Address

Torre Profesional Biltmore II, Suite 704, Av. Gustavo Mejia Ricart # 81
Esq. Abraham Lincoln, Ensanche Piantini, Santo Domingo, D.N

T +1 809 338 4702

E info@malenadfk.com

F +1 809 338 4703

W www.malenadfk.com

Contact partner

David Malena

dmalena@malenadfk.com

ECUADOR

QUITO

GMT -5

Michelle Cia. Ltda.

Accounting | Audit | Tax | Business Consulting | Law

Address

Av. Orellana E12-144 y Av 12 de Octubre

T +593 2 2232 316

E santiago.zurita@micelle-inc.com

+593 2 2232 317

W www.micelle-inc.com

F +593 2 2907 008

Contact partner

Santiago Zurita

santiago.zurita@micelle-inc.com

Partners

Santiago Zurita

santiago.zurita@micelle-inc.com

Carlos Garcia

carlos.garcia@micelle-inc.com

Strategies & Solutions Cia. Ltda.

Business Consulting

Address

Francisco Salazar, E10-58 y José Luis Tamayo, Edif. Atlantic Business Center, Oficina 304

T +593 2 2901 532

E carlos.chavez@strategies.com.ec

F +593 2 2522 556

W www.strategies.com.ec

Contact partner

Santiago Zurita

santiago.zurita@micelle-inc.com

Carlos Chavez

carlos.chavez@strategies.com.ec

Gustavo Chavez

gustavo.chavez@strategies.com.ec

EGYPT

ASSIUT

GMT +2

AHC

See main office in Cairo

Address

Gomhorya Street, Assiut

T +20 88 2323 472

E assiut@ahc.bz

F +20 88 231 6231

W www.ahc.bz

Contact partner

Wael F. Heida

wheida@ahc.bz (+20 100 1588 889)

AHC

Main office (see other office in Assiut)

Accounting | Audit | Tax | Business Consulting

Address

4 El Mohandssin Towers-Floor 19 -Corniche El Nil-Maadi, Cairo

T +20 252 50808

E info@ahc.bz

+20 252 57989

W www.ahc.bz

F +20 252 57906

Contact partner

Wael F. Heida

wheida@ahc.bz

(+20 100 99933453)

(+20 100 1588889)

Partners

Wael F. Heida

wheida@ahc.bz

(+20 100 99933453)

(+20 100 1588889)

Mohamed A. Hegazy

mhegazy@ahc.bz

(+20 100 0076 365)

Khaled A. Massoud

kmassoud@ahc.bz

(+20 100 1152 799)

EL SALVADOR

Moreno Portillo y Asociados, S.A de C.V (Correspondent Member)

Accounting | Audit | Tax |

Address

Colonia Miramonte. Poniente #2, Calle Camagüey, Casa #278,
San Salvador, El Salvador, Centro America. Apartado Postal #2387

T +503 2260 0206 (PBX)

E auditoria@grupomoreno.com.sv

F +503 2260 0209

W www.grupomoreno.com.sv

Contact partner

José Rubén Moreno Portillo

rmoreno@grupomoreno.com.sv

Partners

José Ruben Moreno Portillo

rmoreno@grupomoreno.com.sv

Marlene de Jesus Ortiz de Artiga

mortiz@grupomoreno.com.sv

Erika Maria Moreno de Merino

emoreno@grupomoreno.com.sv

FIJI

Jay Lal & Co. (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

21 Tui Street, Marine Drive, Lautoka, PO Box 343, Lautoka

T +679 6664 133

E jaylalco@connect.com.fj

F +679 6666 555

Contact partner

Jay Lal

+679 6663 981 (home)

FINLAND

HELSINKI

GMT +2

DFK Finland Oy (Network Firm)

Audit | Tax | Business Consulting | Law | Personal Finance

Address

Pohjoisesplanadi 21 B, Helsinki 00100

T +358 9 604 204

E info@dfk.fi

W www.dfk.fi

Contact partner

Tom Lindblom

tom.lindblom@dfk.fi

International contact

Tom Lindblom

tom.lindblom@dfk.fi

International Tax contact

Tom Lindblom

tom.lindblom@dfk.fi

Partners

Olli Wesamaa

olli.wesamaa@dfk.fi

Tom Lindblom

tom.lindblom@dfk.fi

Christian Seege

christian.seege@dfk.fi

FRANCE

For country assistance:

DFK France

Address

50 avenue de Wagram, 75017 Paris

T +33 1 40 67 97 88

E pgrosjean@cacpa.fr

M +33 6 22 95 30 90

W http://dfk-france.fr

Contact

Paul Grosjean

pgrosjean@cacpa.fr

LIMOGES

GMT +1

CBA Cabinet Bauriaud Associés

Accounting | Audit | Tax | Business Consulting | Law

Address

26 rue Atlantis,
87069 Limoges

PO Box Address

BP 96981,
Limoges

T +33 5 55 10 22 00

E contact@bauriaud.fr

F +33 5 55 77 44 77

W www.bauriaud.fr

Contact partner

Yves Croguennec

ycroguennec@bauriaud.fr

Partners

Yves Croguennec

ycroguennec@bauriaud.fr

Philippe Bordere

pbordere@bauriaud.fr

Jocelyne Chaput

jchaput@bauriaud.fr

Virginie Reigue-Laurent

vreigue-laurent@bauriaud.fr

Odiceo

Main office

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

115 Boulevard Stalingrad,
69616 Villeurbanne

PO Box Address

CS 52038,
Villeurbanne Cedex

T +33 4 72 69 53 00

E evilmint@odiceo.fr

F +33 4 72 69 53 01

W www.odiceo.fr

Contact partner

Eric Vilmint

evilmint@odiceo.fr (M +33 6 27 29 90 82)

Partners

Pierre Grafmeyer

Laurent Jouffre

Sylvain Boccon Gibod

Sabine Schneck

Didier Vaury

Jean-Pascal Rey

Agnès Lamoine

Bruno Chambaz

Christophe Vincent

Eric Vilmint

Olivier Badin

Dave Molliex

Other offices

Bourgoin Jallieu

10 rue Joseph Cugnot, 38300 Bourgoin Jallieu

Romans sur Isère

19 Boulevard Rémy Roue, 26100 Romans sur Isère

Saint Chamond

17 bis Boulevard Waldeck Rousseau, 42400 Saint Chamond

Grenoble

12 avenue Pierre de Coubertin 38170 Seyssinet Pariset

La Tour du Pin

2 bis rue Jean Jaurès, 38353 La Tour du Pin Cedex

SYREC SA

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

50 Promenade George Pompidou,
13272 Marseille,
Cedex 08

T +33 491 77 69 20

E catheluc@orange.fr

+33 670 14 52 68

W www.syrec.fr

F +33 491 77 08 32

Contact partner

Luc René Chamouleau

catheluc@orange.fr

International contact

Mrs Chamouleau

Partners

Luc René Chamouleau

catheluc@orange.fr

Conseils Associés SA

Accounting | Audit | Tax

Address

50 Avenue de Wagram, 75017 Paris

T +33 1 40 67 97 88
+33 6 22 95 30 90E pgrosjean@cacpa.fr
W www.cadfk.com

Contact partner

Paul Grosjean

pgrosjean@cacpa.fr

Partners

Bertrand de Monts
Jean-Philippe Maugardbdemonts@cacpa.fr
jpmaugard@cacpa.fr**F.-M. Richard et Associés**

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

1 Place d'Estienne d'Orves, 75009 Paris

T +33 1 53 93 60 70
F +33 1 45 63 88 34E j.galophe@fm-richard.fr
W www.fm-richard.com

Contact partner

Julie Galophe

j.galophe@fm-richard.fr

Partners

Stéphane Prache
Julie Galophe
Sylvie Benabed
Xavier Huault Dupuy
Laurent Marins.prache@fm-richard.fr
j.galophe@fm-richard.fr
s.benabed@fm-richard.fr
x.huaultdupuy@fm-richard.fr
l.marin@fm-richard.fr**Groupe Experience**

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

154 Boulevard Haussmann, 75008 Paris

T +33 1 55 30 09 90

E n.demontety@groupe-experience.fr
W www.groupe-experience.fr

Contact partner

Norbert De Montety

Partners

Norbert De Montety
Francois-Xavier Poussière
Arnaud Rudowskin.demontety@groupe-experience.fr
fx.poussiere@groupe-experience.fr
a.rudowski@groupe-experience.fr

Secal

Main office

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

2 rue Bergson 67200 Strasbourg Cedex

T +33 3 88 27 99 99

E strasbourg@secal.fr

F +33 3 88 26 82 05

W www.secal.fr

Contact partners

Jean-Luc Mohr

jean-luc.mohr@secal.fr

Partners

Annabel Cordellier

annabel.cordellier@secal.fr

Hélène Curtil

helene.curtil@secal.fr

Michaël Garnier

michael.garnier@secal.fr

Alexandre Jaeger

alexandre.jaeger@secal.fr

Pierre Kaiser

pierre.kaiser@secal.fr

Jean-Luc Mohr

jean-luc.mohr@secal.fr

Marc Niess

marc.niess@secal.fr

Yves Roethinger

yves.roethinger@secal.fr

Sarah Sitruck

sarah.sitruck@secal.fr

Martine Spielmann

martine.spielmann@secal.fr

Nadine Thal

nadine.thal@secal.fr

Other offices**Antony**

Centre d'Affaires d'Antony, 2 rue de la Renaissance, 92184 Antony

T +33 1 46 66 06 06

E paris@secal.fr

F +33 3 88 26 82 05

Haguenau

142 Grand Rue, 67500 Haguenau

T +33 3 88 73 31 50

E haguenau@secal.fr

F +33 3 88 73 56 06

Soultz-sous-Forêts

3 Rue Georges Kuhnunch, 67250 Soultz-sous-Forêts

T +33 3 88 54 89 90

F +33 3 88 73 25 09

Wissembourg

13 rue des Fleurs, 67162 Wissembourg

T +33 3 88 54 89 90

E wissembourg@secal.fr

F +33 3 88 54 25 09

Cabinet Orégia-Christophe et Associés**Address**

76 rue Saint Jean, Toulouse, 31130 Balma

T +33 5 62 57 33 00

E secretariat@aopca.com

F +33 5 62 57 33 01

W www.aopca.com

Contact partner

Philippe Christophe

philippe-christophe@aopca.com

GEORGIA

TBILISI

GMT +1

Tbilisi Auditors Team (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

II Floor [2nd floor], A.Tsereteli 117, Tbilisi

T +995 032 294 1104

E info@economist.ge

M +995 514 120012

W www.economist.ge

Contact partner

Levan Jangulashvili

levan@economist.ge

GERMANY

For country assistance:

DFK Germany

Address

Peters, Schönberger & Partner
Schackstraße 2, 80539 Munich

T +49 89 38172-0

F +49 89 38172-204

Contact partner

Bernhard Winterstetter

b.winterstetter@psp.eu

ARNSBERG

GMT +1

Stümpges & Partner mbB Wirtschaftsprüfer & Steuerberater

See main office in Düsseldorf

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Hauptstraße 14, 59775 Arnsberg

T +49 2932 93982-30

E mail.ar@ssup.de

F +49 2932 93982-50

W www.stuempges.de

Contact partner

Stephan Brune

sbrune@ssup.de

BERLIN

GMT +1

BSKP Dr. Broll Schmitt Kaufmann & Partner

See main office in Stuttgart

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Taubenstraße 20–22, 10117 Berlin

T +49 30 8800783-0

E berlin@bskp.de

F +49 30 88 00 783-99

W www.bskp.de

Contact partner

Dr. Hans-Joachim Broll

dr.broll@bskp.de

International Tax contact

Dr. Hans-Joachim Broll

dr.broll@bskp.de

Partner

Dr. Hans-Joachim Broll

dr.broll@bskp.de

Oliver Kispert

kispert@bskp.de

Stümpges & Partner mbB Wirtschaftsprüfer & Steuerberater

See main office in Düsseldorf

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Westfalen Center, Lindemannstraße 77, 44137 Dortmund

T +49 231 58707-0

E mail.do@ssup.de

F +49 231 58707-10

W www.stuempges.de

Contact partner

Michael Stümpges

mstuempges@ssup.de

Partner

Dirk Timmer

dtimmer@ssup.de

BSKP Dr. Broll Schmitt Kaufmann & Partner

See main office in Stuttgart

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Fetscherstraße 29, 01307 Dresden

T +49 351 31890-0

E dresden@bskp.de

F +49 351 318 90-99

W www.bskp.de

Contact partner

Sebastian Kaufmann

kaufmann@bskp.de

International Tax contact

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Dr. Mary Lachmann

dr.lachmann@bskp.de

Partners

Sebastian Kaufmann

kaufmann@bskp.de

Bernd Morgenroth

morgenroth@bskp.de

Thilmann Horn

horn@bskp.de

Frank Simon

simon@bskp.de

Christian Rothfuß

rothfuss@bskp.de

Falk Schneider

schneider@bskp.de

Sebastian Lohse

lohse@bskp.de

Martin Volkmann

volkmann@bskp.de

Jörg Neuber

neuber@bskp.de

DÜSSELDORFGMT +1

Stümpges & Partner mbB Wirtschaftsprüfer & Steuerberater

Main office (see other offices in Arnsherg, Dortmund)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Niederlasser Lohweg 18, 40547 Düsseldorf

T +49 211 522859-0

E mail.dd@ssup.de

F +49 211 522859-70

W www.stuempges.de

Contact partner

Stephan Brune

sbrune@ssup.de

International Tax contact

Klaus Schlüter

kschlueter@ssup.de

Partners

Michael Stümpges

mstuempges@ssup.de

Stephan Brune

sbrune@ssup.de

Dirk Timmer

dtimmer@ssup.de

Klaus Schlüter

kschlueter@ssup.de

FRANKFURTGMT +1

BSKP Dr. Broll Schmitt Kaufmann & Partner

See main office in Stuttgart

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Paul-Gerhardt-Ring 32, 60528 Frankfurt

T +49 69 967808-0

E frankfurt@bskp.de

F +49 69 96 78 08-26

W www.bskp.de

Contact partner

Jens Vogler

vogler@bskp.de

International Tax contact

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Ursula Kerstin Metter

u.metter@bskp.de

Partners

Jens Vogler

vogler@bskp.de

Sylvia Klapschus

klapschus@bskp.de

Can Christopher Senuysal

senuysal@bskp.de

Esche Schümann Commichau

Accounting | Audit | Tax | Business Consulting | Law

Address

Am Sandtorkai 44, 20457 Hamburg

T +49 40 36805-0

E esc@esche.de

F +49 40 36805-333

W www.esche.de

Contact partner

Beatrix Arlitt

b.arlitt@esche.de

Michael Kapitza

m.kapitza@esche.de

International Tax contact

Wolfgang Sälzer

w.saelzer@esche.de

Daniel Fengler

d.fengler@esche.de

Partners

Dr. Wolfgang Deuchler

w.deuchler@esche.de

Jakob Kleefass

j.kleefass@esche.de

Sabine Schellscheidt

s.schellscheidt@esche.de

Dr. Dirk Meinhold-Heerlein

d.meinhold@esche.de

Oliver Behn

o.behn@esche.de

Dr. Jörn-Henrik Meyn

j.meyn@esche.de

Dr. Georg Faerber

g.faerber@esche.de

Dr. Hermann-Heinrich Haas

h.haas@esche.de

Dr. Klaus Kamlah

k.kamlah@esche.de

Wolfgang Sälzer

w.saelzer@esche.de

Dr. Hans Mewes

h.mewes@esche.de

Olaf Buchholz

o.buchholz@esche.de

Dr. Martin Dieckmann

m.dieckmann@esche.de

Jürgen E. Milatz

j.milatz@esche.de

Tom Kemcke

t.kemcke@esche.de

Jan-Marcus Rossa

j.rossa@esche.de

Dr. Christoph Cordes

c.cordes@esche.de

Dr. Andreas von Criegern

a.criegern@esche.de

Dr. Robert Kroschewski

r.kroschewski@esche.de

Hans Jürgen Hilling

h.hilling@esche.de

Dr. Robert Schütz

r.schuetz@esche.de

Karin Friedrich-Büttner

k.friedrich-buettner@esche.de

Dr. Götz Triebel

g.triebel@esche.de

Dr. Erwin Salomon

e.salomon@esche.de

Dr. Patrizia Chwalisz

p.chwalisz@esche.de

Markus Konheiser

m.konheiser@esche.de

Beatrix Arlitt

b.arlitt@esche.de

Michael Kapitza

m.kapitza@esche.de

Dr. Stephan Bauer

s.bauer@esche.de

Daniel Fengler

d.fengler@esche.de

Dr. Oliver Stegmann

o.stegmann@esche.de

Melanie Weist

m.weist@esche.de

Dr. Philipp Engelhoven

p.engelhoven@esche.de

Dr. Sebastian Garbe

s.garbe@esche.de

Dr. Ralf Möller

r.moeller@esche.de

Natalie Robers

n.robers@esche.de

Dr. Julia Runte

j.runte@esche.de

Johan Sieveking

j.sieveking@esche.de

Eva Homborg

e.homborg@esche.de

Dr. Christian Hoppe

c.hoppe@esche.de

Peters, Schönberger & Partner

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Schackstraße 2, 80539 Munich

T +49 89 38172-0

E psp@psp.eu

F +49 89 38172-204

W www.psp.eu

Contact partner

Bernhard Winterstetter

b.winterstetter@psp.eu

International contact

Stephan Nowack

s.nowack@psp.eu

International Tax contact

Roland W. Graf

r.graf@psp.eu

Partners

Dr. Jürgen Peters

j.peters@psp.eu

Christopher Schönberger

ch.schoenberger@psp.eu

Bernhard Winterstetter

b.winterstetter@psp.eu

Harald Dörfler

h.doerfler@psp.eu

Roland W. Graf

r.graf@psp.eu

Stephan Nowack

s.nowack@psp.eu

Stefan Groß

s.gross@psp.eu

Dr. Axel-Michael Wagner

a.wagner@psp.eu

Andreas Vogl

a.vogl@psp.eu

Dr. Hannspeter Riedel

h.riedel@psp.eu

Malik Paukstadt

m.paukstadt@psp.eu

Dr. Alexander Reichl

a.reichl@psp.eu

Max Boettcher, LL.M.

m.boettcher@psp.eu

Dr. Christoph Wallner

c.wallner@psp.eu

Stefan Heinrichshofen

s.heinrichshofen@psp.eu

Dr. Christian Wiggers

c.wiggers@psp.eu

Dr. Christian Eschner

c.eschner@psp.eu

Gabriele Erhart

g.erhart@psp.eu

Dr. Thomas Fritz

t.fritz@psp.eu

Dr. Henning Blaufuß

h.blaufuss@psp.eu

Hans Robert Röthel

h.roethel@psp.eu

Dr. Axel von Bredow

a.vonbredow@psp.eu

Oliver Münz

o.muenz@psp.eu

Dr. Patrick Burghardt

p.burghardt@psp.eu

Dr. Stephan Wachter

s.wachter@psp.eu

Anja Petershagen

a.petershagen@psp.eu

Heike Schwab

h.schwab@psp.eu

Nicola Ketterl

n.ketterl@psp.eu

Martin Netter

m.netter@psp.eu

Christian Palm, LL.M.

c.palm@psp.eu

Sven Jacob

s.jacob@psp.eu

Andreas Bauer

a.bauer@psp.eu

Dr. Kristin Heidler

k.heidler@psp.eu

Doreen Wilferth

d.wilferth@psp.eu

BSKP Dr. Broll Schmitt Kaufmann & Partner

Main office (see other offices in Berlin, Dresden, Frankfurt)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Kleiner Schlossplatz 13–15, 70173 Stuttgart

T +49 711 7223396-0

E stuttgart@bskp.de

F +49 711 722 33 96-6

W www.bskp.de

Contact partner

Dr. Hans-Joachim Broll

dr.broll@bskp.de

International Tax contact

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Ursula Kerstin Metter

u.metter@bskp.de

Partners

Dr. Hans-Joachim Broll

dr.broll@bskp.de

Dieter Schmitt

schmitt@bskp.de

Gerd Hegmann

g.hegmann@bskp.de

Ursula Kerstin Metter

u.metter@bskp.de

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Dagmar Stock

d.stock@bskp.de

Reinhold Vaas

vaas@bskp.de

Mark Lehmann

lehmann@bskp.de

Hermann Hess

hess@bskp.de

Rainer Herold

herold@bskp.de

GHANA

Aryeetey & Associates (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

H/ No. 3, Off Brewery Road, Adabraka, Accra 5442

T +233 302 22 04 25

E aryetey@aryeteyandassociates.com

+233 273 01 25 65

W www.aryeteyandassociates.com

Contact partner

Alex Aryeetey

aryetey@aryeteyandassociates.com

Alex Aryeetey Jnr.

niiaryetey1@gmail.com

(+233 0242374236)

Partner

Alex Aryeetey

aryetey@aryeteyandassociates.com

Alex Aryeetey Jnr.

niiaryetey1@gmail.com

(+233 0242374236)

GREECE

ATHENS

GMT +2

Global Advisory Tax Solutions/ DFK PD Audit

Accounting | Audit | Tax | Business Consulting | Law

Address

4, Vassilissis Sofias Avenue, & Kifissias Ave 153
151 24 Maroussi Athens Greece

T +30 210 7249302

W www.pdaudit.gr / www.gasolutions.gr

F +30 210 7212075

E info@pdaudit.gr

Contact partner

Nikolaos Tsiboukas

ntsiboukas@pdaudit.gr

Dr. Margarita Panagiotopoulou

mpanagiotopoulou@pdaudit.gr

International Tax contact

Dimitris Papadimitriou

dpapadimitriou@gasolutions.gr

Aspasia Maliagka

amaliagka@gasolutions.gr

Dimosthenis Papadimitriou

d.papadimitriou@gasolutions.gr

Partners

Dimitris Papadimitriou

dpapadimitriougasolutions.gr

Nick Tsiboukas

ntsiboukas@pdaudit.gr

Dr. Margarita Panagiotopoulou

mpanagiotopoulou@pdaudit.gr

Dimosthenis Papadimitriou

d.papadimitriougasolutions.gr

GUATEMALA

GUATEMALA CITY

GMT -6

Amory González, CPA

Accounting | Audit | Tax | Business Consulting

Address

Boulevard los Próceres, 13-50 Zona 10, Edificio Centro Corporativo Los
Próceres, Torre 2 Oficina 402, 01010

T +502 2224 77 00

E director@dfk.com.gt

F +502 2331 84 83

W www.amorycpa.com

Contact partner

Herbin Amory González

director@dfk.com.gt

Castellanos

Partners

Herbin Amory González

director@dfk.com.gt

Castellanos

Flor de María Juárez Gálvez

flordema@dfk.com.gt

HONDURAS

TEGUCIGALPA

GMT -6

Coca Luque y Asociados, S. de R.L.

Accounting | Audit | Tax | Personal Finance

Address

Barrio Guadalupe, Sendero Selecta, casa No. 2017, contiguo a Dispensario de la Iglesia El Cenáculo, Tegucigalpa MDC 1510

T +504 2239 8827

+504 2235 8293

+504 2235 8399

+504 2235 8172

+504 2235 7573

F +504 2235 6622

E cocaluque@cocaluqueyasociados.comW www.cocaluqueyasociados.com

Contact partner

Jorge Raúl Coca

jraulcoca@cocaluqueyasociados.comacoca@cocaluqueyasociados.com

HONG KONG S.A.R., CHINA

HONG KONG

GMT +8

AMA CPA Limited

Audit | Tax

Address

19th Floor, Seaview Commercial Building, 21-24 Connaught Road West, Hong Kong S.A.R.

T +852 28159988

E info@amacpa.com.hk

F +852 28052556

W www.amacpa.com.hk

Contact partner

Felix K. L. Lee

felixlee@amacpa.com.hk

Partners

Felix K. L. Lee

felixlee@amacpa.com.hk

Stephen W. H. Yau

stephenyau@amacpa.com.hk

Victor K. H. Chan

victorchan@amacpa.com.hk

Spencer S. C. Wu

spencerwu@amacpa.com.hk

Mayee Management Ltd.

Accounting | Business Consulting

Address

19th Floor, Seaview Commercial Building, 21-24 Connaught Road West, Hong Kong SAR

T +852 2815 9988

E lindatang@mayeemgt.com

F +852 2581 0384

Contact partner

Andrew Ma

andrewma@mayeemgt.com

Partners

Andrew C. C. Ma

andrewma@mayeemgt.com

Linda W. F. Tang

lindatang@mayeemgt.com

Erace S.Y. Cheng

eracecheng@mayeemgt.com

Sino-Bridge China Consulting Limited

Main office (see other offices in Guangzhou and Shanghai)

Business Consulting**Address**Room 2301 – 2, 23/F, Prosperity Centre, 25 Chong Yip Street,
Kwun Tong, Kowloon, Hong Kong

T +852 3579 8745

E jamesji@sinobridge-consulting.com

F +852 3579 5569

W www.sinobridge-consulting.com

Contact partner

James Ji

jamesji@sinobridge-consulting.com

Partners

T. C. Ma

tcma@sinobridge-consulting.com

Koehler Group

Accounting | Tax | Law | Business Consulting

Address16/F Rykadan Capital Tower, 135 Hoi Bun Road, Kwun Tong, Kowloon,
Hong Kong

T +852 2345 7555

E allison.gerhart@koehlerservices.com

F +852 2357 5452

W www.koehlerservices.com

Contact partner

Allison Gerhart

allison.gerhart@koehlerservices.com

Partners

Allison Gerhart

allison.gerhart@koehlerservices.com

Aubrey Ng

aubrey@koehlerservices.com

Other offices**Operational offices****Beijing**14/F IBM Tower, Pacific Century Place, 2A Workers Stadium Road, Beijing
100027,

T +86 10 6539 1263 F +86 10 6539 1060

Chengdu

26/F, Building A, Times Plaza, No.2 Zongfu Road, Chengdu 610016, China

T +86 28 6684 7843 F +86 28 6606 7199

Dalian

12/F World Trade Centre, No. 25 Tongxing Street, Dalian 116001, China

T +86 411 3966 9251 F +86 411 3966 9001

Guangzhou

Tower A, 23/F, Center Plaza, 161 Lin He Xi Road, Guangzhou 510620, China

T +86 20 2885 8341 F +86 20 2885 8222

Hangzhou8/F, Plaza of Zhejiang Foreign Economics and Trade, 468 Yan'An Road,
Hangzhou, 310006, China

T +86 571 2819 3313 F +86 571 2819 3336

Shanghai

4/F Cross Tower, 318 Fuzhou Road, Shanghai 200001

T +86 21 6391 3188 F +86 21 6391 2032

HONG KONG S.A.R., CHINA

Shenzhen

901 Kerry Center, 2008 Renmin Nan Road, Shenzhen 518001, China

T +86 755 3395 5617 F +86 755 3395 5999

Tianjin

29/F, The Exchange Tower 2, 189 Nanjing Road, Tianjin 300051, China

T +86 22 2318 5026 F +86 22 2318 5001

Singapore

40/F, Ocean Financial Centre, 10 Collyer Quay, Singapore 04315

T +65 6808 6245 F + 65 6808 6299

Liaison offices

New York (Americas Liaison Office)

5F, 80 Broad Street, New York 10004, USA

T +1 212 837 7961 F +1 212 837 7792

Munich (Europe Liaison Office)

Theresienhoehe 28, 80339 Munich, Germany

T +49 89 24440 7371 F +49 89 24440 7001

JCK & Associates (Hong Kong) Ltd

Accounting | Audit | Tax | Business Consulting

Address

2nd Floor, Jonsim Place, 228 Queen's Road East, Wanchai, Hong Kong

T +852 2528 9298

E info@jckhk.com

F +852 2527 8710

W www.jckinfo.com

Contact partner

Kelvin Or

kelvin.or@jckhk.com

Partners

Jennifer Leung Chong Kan

Regine Luk Wai Wah

Pecky Leung Lai Wa

HUNGARY

BUDAPEST

GMT +1

Dr. Gyarmathy & Partner Ltd.

Accounting | Audit | Tax | Law

Address

Tátra u. 12/b., Budapest 1136

T +36 1 349 2954

E office@gyarmathy.hu

F +36 1 339 8549

W www.gyarmathy.hu

Contact partner

Julia Keszei

julia.keszei@gyarmathy.hu

Partners

Ildiko Tothne Hegyes

ildiko.tothne@gyarmathy.hu

Pal Hesz

pal.hesz@gyarmathy.hu

Dr. Regina Zwahlen-Gyarmathy

regina.gyarmathy@gyarmathy.hu

Niveus Consulting Group Kft.

Accounting | Tax | Business Consulting

Address

Bécsi út 3-5, Budapest H-1023

T +36 3 08614009

E office@niveus.hu

W www.niveus.hu

Contact partner

János Girászín

giraszin.janos@niveus.hu

Partners

György Szabolcsi

Lajos Bagdi

János Girászín

ICELAND

REYKJAVIK

GMT

DFK Endurskodun (Network Firm)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Skiopholti 50d, Reykjavik 105

T +354 511 2288

E gunnar@dfk.is

F +354 511 2289

W www.dfk.is

Contact partner

Gunnar M. Erlingsson

gunnar@dfk.is

Partners

Gunnar M. Erlingsson

gunnar@dfk.is

Gudmundur Hannesson

gudmundur@dfk.is

INDIA

HYDERABAD

GMT +5.5

K. Vijayaraghavan & Associates LLP (KVA) Chartered Accountants

Accounting | Audit | Tax | Business Consulting | Information Technology

Address

Plot No 54, Sagar Society, Road No 2, Banjara Hills, Hyderabad 500034

T +91 40 3016 0204

E raguk@sathguru.com

+91 40 3016 0333

W www.sathguru.com/

F +91 40 4004 0554

www.kvallp.com

Contact partner

(Ragu)nathan Kannan

raguk@sathguru.com

+91 98490 34032 (Mobile)

International contact

(Ragu)nathan Kannan

raguk@sathguru.com

Partners

(Ragu)nathan Kannan

raguk@sathguru.com

(Vijay)araghavan Kannan

vijay@sathguru.com

M.P. Chitale & Co.

Main office (see other office in Pune)

Accounting | Audit | Tax | Business Consulting | Valuations/ IT Assurance & Consulting | Due Diligence

Address

1st Floor, Hamam House, A Doshi Marg, Fort, Mumbai (Bombay) 400001

T +91 22 2265 1186

+91 22 6634 5630

+91 22 2265 3024

F +91 22 2265 5334

E ashu01@mpchitale.com

uday@mpchitale.com

Contact partners

Ashutosh Pednekar

ashu01@mpchitale.com

+91 99 8756 3453 (mobile)

International contact

Ashutosh Pednekar

ashu01@mpchitale.com

Partners

Uday Chitale

uday@mpchitale.com

Ashutosh Pednekar

ashu01@mpchitale.com

Ms. Anagha Thatte

anagha@mpchitale.com

Murtuza Vajih

murtuza.vajih@mpchitale.com

Rajendra Chitale

rajendra@chitale.net

Viraj Londhe

viraj@mpchitale.com

Ms. Vidya Barje

vidya.barje@mpchitale.com

Santosh More

santosh.more@mpchitale.com

R K Khanna & Co.

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

D-41 South Extension, Part – II, New Delhi 110049

T +91 11 2625 8237

+91 11 2625 3522

E khanna.rk@gmail.com

Contact partner

Vipin Bali

khanna.rk@gmail.com

Partners

Anil K. Khanna

Y. K. Sharma

Vipin Bali

V.V Kale & Co.

Main office (see other office in Noida)

Accounting | Audit | Tax | Business Consulting | Law | Business Valuations

Address

16A/20, W.E.A., Main Ajmal Khan Road, Karol Bagh, New Delhi 110005

T +91 11 2571 2222

E vijay@vvkale.com

Contact partner

Vijay Kale

vijay@vvkale.com (+91 9810007048)

Partners

Vijay Kale

Jitesh Dubey

NK Shivdasani

Varun Kale

Manish Pachori

Ajay Gakhar

Varad Kale

NOIDA

GMT +5.5

V.V Kale & Co.

Other office (see main office in New Dehli)

Accounting | Audit | Tax | Business Consulting | Law | Business Valuations

Address

Basement, C-102, Sector – 44, Noida – 201301

T +91 120 4311 332

E vijay@vvkale.com

Contact partner

Varun Kale

varun@vvkale.com (+91 9654000508)

PUNE

GMT +5.5

M.P. Chitale & Co.

See main office in Mumbai

Address

Mahaganga Apartments, 417/1 Narayan Peth,
Munjabala Lane, Pune 411 030

T +91 20 2445 0156

E nitin@mpchitale.org

F +91 20 2445 0667

Contact partner

Ashutosh Pednekar

ashu01@mpchitale.com

Partners

Nitin Limaye

nitin@mpchitale.org

Devdatta Bapat

bapat@mpchitale.org

Sanat Chitale

sanat@mpchitale.org

INDONESIA

JAKARTA

GMT +7

Anwar & Rekan

Accounting | Audit | Tax | Business Consulting

Address

Permata Kuningan Building 5th Floor, Jl. Kuningan Mulia Kav 9C, Jakarta
12980

T +62 21 83 780 750

E anwar@anwar-rekan.com

F +62 21 83 780 735

W www.anwar-rekan.com

Contact partner

Anwar Setya Budi

anwar@anwar-rekan.com

Partners

Freddy

freddy@anwar-rekan.com

Helli Isharyanto

helli.isharyanto@anwar-rekan.com

Patricia

patricia@anwar-rekan.com

Christiadi Tjahnadi

christiadi.tjahnadi@anwar-rekan.com

IRELAND (REPUBLIC OF)

For country assistance please see DFK UK & Ireland page 95.

BELFAST (See United Kingdom)

GMT

CORK

GMT

Crowleys DFK (Network Firm)

See main office in Dublin

Address

5 Lapps Quay, Cork

T +353 21 4272900

E info@crowleysdfk.ie

F +353 21 4277621

W www.crowleysdfk.ie**Contact partner**

Tony Cooney

tony.cooney@crowleysdfk.ie**DUBLIN**

GMT

Anne Brady McQuillans DFK (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Iveagh Court, Harcourt Road, Dublin 2

T +353 1 478 6600

E info@annebrady.ie

F +353 1 475 0170

W www.annebrady.ie**Contact partner**

Anne Brady

abrady@annebrady.ie**International Tax Consultant**

Niall Grant

ngrant@annebrady.ie**Partners**

Anne Brady

abrady@annebrady.ie

Natalie Kelly

nkelly@annebrady.ie**Crowleys DFK** (Network Firm)

Main office (see other office in Cork)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

16/17 College Green, Dublin 2

T +353 1 6790800

E info@crowleysdfk.ie

F +353 1 6790805

W www.crowleysdfk.ie**Contact partner**

James O'Connor

james.oconnor@crowleysdfk.ie**International Tax contact**

Edward Murphy

edward.murphy@crowleysdfk.ie**Partners**

Tony Cooney

tony.cooney@crowleysdfk.ie

Edward Murphy

edward.murphy@crowleysdfk.ie

Colette Nagle

colette.nagle@crowleysdfk.ie

James O'Connor

james.oconnor@crowleysdfk.ie

Siobhán O'Hea

siobhan.ohea@crowleysdfk.ie

Vincent Teo

vincent.teo@crowleysdfk.ie**LISBURN** (See United Kingdom)

GMT

NEWTOWNABBEY (See United Kingdom)

GMT

ISLE OF MAN

DOUGLAS

GMT

DFK Chancery Trust (Network Firm)

Accounting | Tax | Business Consulting

Address

Level 6, 10A Prospect Hill, Douglas IM1 1EJ

T +44 1624 647171

+44 7624 486593

F +44 1624 647172

E chancery@chancerytrust.comW www.chancerytrust.com

mwebb@chancerytrust.com

Contact partner

Gethin Taylor

gtaylor@chancerytrust.com

International Tax contact

Melanie Webb

mwebb@chancerytrust.com

Gethin Taylor

gtaylor@chancerytrust.com

Partners

Lindsay Ludgate

lludgate@chancerytrust.com

Melanie Webb

mwebb@chancerytrust.com

ISRAEL

TEL AVIV

GMT +2

Mualem Glezer Inbar Junio & Co.

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

12 Abba Hillel Road,
Ramat Gan 5250606

PO Box Address

PO Box 3356,
Ramt Gan 5213601

T +972 3 7554800

+972 3 7554802

F +972 3 7554810

E j.glezer@cpair.co.ilW www.cpair.co.il

Contact partner

Jonathan Glezer

j.glezer@cpair.co.il

International Tax contact

Jonathan Glezer

j.glezer@cpair.co.il

Eli Inbar

eli@cpair.co.il

Eitan Damray

eitan@cpair.co.il

ITALY

For country assistance:

DFK Italia SRL – Audit Firm

Address

Via Visconti di Modrone n. 38, Milan 20122

T +39 02 76024131

+39 02 76024121

F +39 02 76020755

E info@dfk.itW www.dfkitalia.com

International contact partners

Enrico Nicolini

info@studionicolini.com

Pier Giuseppe Ferri

ferri@dfk.it

Studio Maresca E Toncini – Dottori Commercialisti

Accounting | Audit | Tax | Business Consulting

Address

Via XX Settembre 14/7, Genoa 16121

T +39 01 0581222

E segreteria@cavallerimarescatoncini.it

F +39 01 0566224

W www.cavallerimarescatoncini.it

Contact partner

Andrea Toncini

a.toncini@cavallerimarescatoncini.it

Partners

Enrico Maresca

e.maresca@cavallerimarescatoncini.it

Andrea Toncini

a.toncini@cavallerimarescatoncini.it

N&CA Nicolini Commercialisti Associati

Accounting | Audit | Tax | Business Consulting

Address

Via Visconti di Modrone n. 38, Milan 20122

T +39 02 76021514

E info@studionicolini.com

F +39 02 780513

W www.studionicolini.com

Contact partner

Enrico Nicolini

nicolini@studionicolini.com

International contact

Antonio Fontana

fontana@studionicolini.com

International Tax contact

Corrado De Girolami

degirolami@studionicolini.com

Partners

Corrado De Girolami

degirolami@studionicolini.com

Antonio Fontana

fontana@studionicolini.com

Enrico Nicolini

nicolini@studionicolini.com

Francesco Nicolini

fnicolini@studionicolini.com

Studio De Nitto

Accounting | Audit | Tax | Business Consulting

Address

Via dei Mille, 74, Naples 80121

T +39 08 14104317

E segreteria@studiodenitto.com

F +39 08 14107937

W www.studiodenitto.com

Contact partner

Giulio De Nitto

gdenitto@studiodenitto.com

International contact

Sabrina Barone

sbarone@studiodenitto.com

International Tax contact

Maria Pastore

mpastore@studiodenitto.com

Partners

Giulio De Nitto

gdenitto@studiodenitto.com

Sabrina Barone

sbarone@studiodenitto.com

Maria Pastore

mpastore@studiodenitto.com

ROME

GMT +1

Studio Piccinelli Del Pico Pardi & Partners

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Corso Vittorio Emanuele II, 287, Rome 00186

T +39 06 6819091

E sede.roma@studioppp.it

F +39 06 68190940

W www.studioppp.it

Contact partner

Pier Paolo Piccinelli

p.piccinelli@studioppp.it

International contact

Giusy Pisanti

g.pisanti@studioppp.it

International Tax contact

Giusy Pisanti

g.pisanti@studioppp.it

Partners

Pier Paolo Piccinelli

p.piccinelli@studioppp.it

Luca Del Pico

l.delpico@studioppp.it

Marco Pardi

m.pardi@studioppp.it

Mario Sirabella

m.sirabella@studioppp.it

Associate contacts

Giusy Pisanti

g.pisanti@studioppp.it

TURIN

GMT +1

Studio Richieri Commercialisti Associati

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Corso Vinzaglio no.24, 10121 Torino

T +39 01 15629573

E aldo.richieri@studiorichieri.it

F +39 01 1541957

W www.studiorichieri.it

Contact partner

Aldo Richieri

aldo.richieri@studiorichieri.it

Partners

Aldo Richieri

aldo.richieri@studiorichieri.it

Paola Costamagna

paola.costamagna@studiorichieri.it

Paolo Richieri

paolo.richieri@studiorichieri.it

Larkin & Associates Inc.

Accounting | Tax | Business Consulting | Personal Finance

Address

8F Shinkawa Ohara Building, 1-27-8 Shinkawa, Chuo-Ku,
Tokyo 104-0033T +81 3 3551 4390
+81 3 3551 4391
F +81 3 3551 4395E brad.larkin@jcompliance.com
W www.jcompliance.com

Contact partner

Brad Larkin

brad.larkin@jcompliance.com

International Tax contact

Tetsuya Inoue

tax@jcompliance.com

Partners

Brad Larkin

brad.larkin@jcompliance.com

SK Tokyo Audit Corporation

Accounting | Audit | Tax | Business Consulting

Address

PMO Nihonbashi-Mitsukoshimae 9F, 3-4-5 Nihonbashihoncho, Chuo-ku,
Tokyo, 103-0023T +81 3 6262 7500
F +81 3 6262 7740E info@sktokyo.or.jp
W www.sktokyo.or.jp

Contact partner

Tetsuaki Inoue

tetsuaki-inoue@sktokyo.or.jp

Partners

Yasuhiro Ebe

Keiju Kubo

Noboru Masuoka

Mitsuru Kumano

Tetsuaki Inoue

Keisuke Kawada

Tomoki Mochizuki

tetsuaki-inoue@sktokyo.or.jp

KENYA

NAIROBI

GMT +3

KKCO East Africa

Accounting | Audit | Tax | Business Consulting

Address

Scripture Union Centre
Hurlingham
P.O. Box 46335 – 00100
Nairobi

T +254 20 2728388/2730452
+254 70 2703535

E audit@kkcoeastfrica.com
consulting@kkcoeastfrica.com
W www.kkcoeastfrica.com

Contact partner

Isaiah Kimani

ikimani@kkcoeastfrica.com

Partners

Joshua Kerretts
Nimrod Kurgat
Liz Matimu

kerretts@kkcoeastfrica.com
nimrod@kkcoeastfrica.com
liz.matimu@kkcoeastfrica.com

KOREA (REPUBLIC OF)

SEOUL

GMT +9

WooRi Accounting Corporation

Main office (see other office in Youngdeongpo-ku)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

4fl. Youkin Building, 17 86-gil Youngdong-daero, Gangnam-ku,
Seoul, 135-280

T +82 2 562 2792
+82 2 562 2791
F +82 2 568 0092

E jang10091@naver.com
W www.wooricpa.co.kr

Contact partner

Brian Jang

jang10091@naver.com

Partners

Brian Jang
Doo-Yeol Lee
Young-il Koh
Jeong-min Park
Kun-hwan Cho
Seung-hee Kwon
Byung-ik Kim
Le-sung Chung
Hyun-taw Lee
Yoon-ho Choi

jang10091@naver.com
Ldy1613@unitel.co.kr
k1068919@chol.com
jmcpa@chol.net
jocpa1470@hanmail.net
shkwon5051@hanmail.net
wooricpa@hotmail.com
ieschung@hanmail.net
htleecpa@hanmail.net
clg@chol.com

YOUNGDEONGPO-KU

GMT +9

WooRi Accounting Corporation

See main office in Seoul

Address

2F World Meridian Bldg., 15-1, 3ga Yangpyung-dong,
Youngdeongpo-ku, Seoul 150-103

T +82 2 2165 8828
F +82 2 2195 8829

E htleeepa@hanmail.net
W www.wooricpa.co.kr

Contact partner

Hyun-tae Lee

KUWAIT (STATE OF)

KUWAIT CITY

GMT +3

Aldar International Accountants & Consultants

(Correspondent Member)

Accounting | Audit | Tax | Business Consulting

PO Box Address

Kuwait, PO Box 25597, Safat 13116

T +965 2246 1490

E info@aldarinternational.com

F +965 2246 1493

W www.aldardfk.com

Contact partner

Mohamad A. Al-Rasheed

alrasheed@aldarinternational.com

Partners

Mohamad A. Al-Rasheed

alrasheed@aldarinternational.com

LEBANON

BEIRUT

GMT +2

DFK Fiduciaire Du Moyen Orient (Network Firm)

Audit | Assurance | Tax | Corporate Finance | Corporate Governance

Address

Sin El Fil – Fouad Chehab Blvd Geahchan Bldg – 1st Floor,

PO Box 110-167, Beirut 11072020

T +961 1 480917

E alfred.nehme@fmofiduciaire.com

+961 1 480723

F +961 1 496682

Contact partner

Alfred Nehme

alfred.nehme@fmofiduciaire.com

Partners

Alfred Nehme

alfred.nehme@fmofiduciaire.com

Samaha Audit Firm (Correspondent Member)

Accounting | Audit | Tax

PO Box Address

Sioufi, Beirut, PO Box 166200, Achrafieh, Beirut 1100-2100

T +961 1 42 26 60

E kasa@sodetel.net.lb

+961 1 42 77 50

F +961 1 39 77 00

Contact partner

Tania Samaha

LIBYA

MISURATA

GMT +2

Alqalaa Allybia Company QL (Correspondent Member)

Accounting | Audit | Tax | Personal Finance | Business Consulting

Address

Second Dairy Road, Close to Almangosih School, Misurata

T + 218 512628286

E info@qalaa.ly

F + 218 512628286

W www.qalaa.ly

Contact partner

Dr. Ibrahim Eldanfour

eldanfour@qalaa.ly

TRIPOLI

GMT +2

Address

Alsaahih, Hai Alouhdh Alarabiya Dairy Road, Tripoli

Contact partner

Dr. Ibrahim Eldanfour

eldanfour@qalaa.ly

LITHUANIA

VILNIUS

GMT +1

ADDED VALUE, UAB

Accounting | Audit | Tax |

Šeškinės str. 6, Vilnius, LT-07152

T +370 52 436498

E info@avalue.lt

F +370 52 436498

W www.addedvalue.lt

Contact partner

Giedrė Vainorienė

giedre@avalue.lt

Partners

Arvydas Vainoras

Giedrė Vainorienė

LUXEMBOURG

LUXEMBOURG CITY

GMT +1

D.M.S & Associés S.à.r.l.

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

23 rue des Bruyères, Howald L-1274

Registered Address

43 Boulevard Prince Henri, L-1724

T +352 26 43 66 1

E dms@dms.lu

F +352 26 43 66-300

Contact partner

Christophe Fender

christophe.fender@dms.lu

Partners

Christophe Fender

christophe.fender@dms.lu

Luc Sunnen

luc.sunnen@dms.lu

MALAYSIA

KUALA LUMPUR

GMT +8

Folks DFK & Co. Azman, Wong, Salleh & Co. (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

12th Floor, Wisma Tun Sumbanathan, No. 2 Jalan Sultan Sulaiman, Kuala Lumpur 50000

T +60 3 22732688

E general@folksdfk.com

F +60 3 22742688

W www.folksdfk.com

Contact partner

Sam Siow Cheng

ssc@folksdfk.com

Partners/Directors

Ng Eng Kiat

nekiat@folksdfk.com

Lee Meng Chak

lmc@folksdfk.com

Leong Kok Tong

lkt@folksdfk.com

Ng Yong Chin

nyc@folksdfk.com

Wong Choong Ming

wongcm@folksdfk.com

Sam Siow Cheng

ssc@folksdfk.com

Jack Lok Chee Hoe

jacklok@folksdfk.com

Kee May Lee

kml@folksdfk.com

Kee Lay Tying

klt@folksdfk.com

John Verghis

jverghis@folksdfk.com

Meenachi Periasamy

meena@folksdfk.com

Hussein Ismail

hussein@folksdfk.com

Steven Koh Yang Wei

steven.koh@folksdfk.com

Advisors

Ooi Chee Kun

ckooi@folksdfk.com

Khoo Pek Ling

kpl@folksdfk.com

Other offices

Address

48A, Persiaran Greenhill, 30450 Ipoh, Perak

T +60 5 2551606

E lmc@folksdfk.com

F +60 5 2535877

Address

Suite 2 & 3, Level 20, Menara KOMTAR, Johor Bahru City Centre, 80000 Johor Bahru

T +60 7 2234753

E hussein@folksdfk.com

F +60 7 2232723

MALTA

BALZAN

GMT +1

DFK Malta (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

36/2 Manol Mansion, De Paule Avenue, Balzan BZN 9022

T +356 21 444962

E info@dfkmalta.com

+356 21 490452

W www.dfkmalta.com

F +356 21 498387

Contact partner

Emanuel Farrugia

emanuel.farrugia@dfkmalta.com

Partners

Charles Farrugia – Director

charles.farrugia@dfkmalta.com

Emanuel Farrugia – Director

emanuel.farrugia@dfkmalta.com

Joseph Camilleri – Director

jc@dfkmalta.com

David Farrugia – Director

david.farrugia@dfkmalta.com

MAURITIUS

CALEBASSES

GMT +4

DFK – R.C. Partners (Correspondent Member)

Accounting | Audit | Tax | Business and Family Consulting

Address

The Junction Business Hub, Calebasses Branch Road, Calebasses

T +230 243 1424

E dfkmtius@dfkrcpartners.com

F +230 243 9145

W www.dfkrcpartners.com

Contact partner

Cunden Rengassamy

cunden@dfkrcpartners.com

+230 5256 4622 (mobile)

Partners

Cunden Rengassamy

cunden@dfkrcpartners.com

Ashif Peeroo

ashif@dfkrcpartners.com

MEXICO

For country assistance:

DFK México

Address

Tampico 42, Col. Roma, Mexico City, México D.F. 06700

T +52 55 3686 2400

E contacto@dfk.com.mx

W www.dfk.com.mx

Contact partners

Carlos Granados

cgranados@dfk.mx

CHIHUAHUA

GMT -6

DFK – GLF, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Law | Personal Finance | Tax |

Address

Río de Janeiro No.319 Col. Panamericana, Chihuahua CP. 31200

T +52 61 4414 9633

E agranillo@dfk.com.mx

W www.dfk-glf.com.mx

Contact partner

Alejandro Granillo Robles

agranillo@dfk.com.mx

Legal contact

Rogelio Sánchez Sanz

rsanchez@dfk.com.mx

Partners

Alejandro Granillo Robles

agranillo@dfk.com.mx

Fernando López De La Parra

flopezdelaparra@dfk.com.mx

De la Paz, Costemalle – DFK, S.C. (Network Firm)

See main office in Mexico City

AddressAv. Prol. Américas #1536, Piso 8, Int. A, Col Country Club, CP. 44610,
Guadalajara, JaliscoT +52 33 3121 3631
+52 33 3122 3278E spacheco@dfk.mx
W www.delapazcostemalle.com.mx**Contact partners**Santiago Pacheco
José Luis Ramírezspacheco@dfk.mx
jlramirez@dfk.mx**Rodríguez Mena – DFK, S.C** (Network Firm)

See main office in León

AddressAv. Diamante # 2593 Interior 106, Col. Bosques de la Victoria, Guadalajara,
C.P. 44570T +52 33 3122 8232
+52 33 3122 8128
F +52 33 3122 8249

E maryterer@rmdfk.com

Contact partner

María Teresa Rodríguez López maryterer@rmdfk.com

DFK Salido Encinas, S.C.

Accounting | Audit | Business Consulting | Law | Tax

AddressBlvd. Guillermo Prieto 6, Col. Constitución, Hermosillo,
Sonora CP. 83150T +52 66 2214 1490
F +52 66 2214 2072

E luis.melicoff@salido.mx

Contact partner

Luis Melicoff

luis.melicoff@salido.mx

Salgado & Sánchez, S.C.

Main office (see other office in Los Cabos)

Accounting | Tax

Address

Allende No. 880 – 11, Col. Centro, Baja California Sur, CP. 23000

T +52 61 2122 5635
F +52 61 2125 2378

E csalgado@dfk.com.mx

Contact partner

Carlos Salgado

csalgado@dfk.com.mx

Partners

Carlos Salgado

csalgado@dfk.com.mx

LA PIEDAD, MICHOACÁN

GMT -6

De la Paz, Costemalle – DFK, S.C. (Network Firm)

See main office in Mexico City

Address

Cedros del Líbano 72A, Col. Infonavit Arrollo Delgado, C.P. 59375, La Piedad, Michoacán

T +52 35 2522 8855
+52 35 2522 9033E spacheco@dfk.mx
W www.delapazcostemalle.com.mx**Contact partner**

Santiago Pacheco

spacheco@dfk.mx

LAGOS DE MORENO

GMT -6

Rodríguez Mena – DFK, S.C. (Network Firm)

See main office in León

Address

Blvd. Félix Ramírez Rentería No.349, Col. Pueblo de Moya, Lagos de Moreno CP. 47430

T +52 47 4742 0415
F +52 47 4742 0867

E lmena@dfk.com.mx

Contact partner

Luis Manuel Mena López

lmena@dfk.com.mx

LEÓN

GMT -6

Rodríguez Mena – DFK, S.C. (Network Firm)

Main office (see other offices in Guadalajara, Lagos de Moreno, Moroléon and Zamora)

Accounting | Audit | Business Consulting | Law | Personal Finance | Tax

Address

Blvd. Juan Alonso de Torres Pte. No. 2204-102, Col. Lomas del Campestre, León, Guanajuato CP. 37150

T +52 47 7717 7562
+52 47 7717 7133
F +52 47 7717 7776

E lmena@dfk.com.mx

Contact partner

Luis Manuel Mena López

Partner

Luis Manuel Mena López

lmena@dfk.com.mx

LOS CABOS

GMT -6

Salgado & Sánchez, S.C.

See main office in La Paz

Address

Av. Del Pescador y C.V. a San José, Conjunto Cabañas, Edificio 1, Depto. 3, Los Cabos Sal Lucas B.C.S.

T +52 62 4143 9604
F +52 62 4143 1399

E csalgado@dfk.com.mx

Contact partner

Carlos Salgado

csalgado@dfk.com.mx

Leyva Albarrán y Asociados – DFK, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Law | Tax

Address

Bahía de San Ignacio 295 Sur, Fracc. Grijalva, Los Mochis,
Sin. CP. 81240

T +52 66 8818 2238

E dfk.info@leyvaalbarran.com

+52 66 8818 4365

W www.leyvaalbarran.com

F +52 66 8815 3230

Contact partner

Ramón Leyva Albarrán

dfk.ramon.l@leyvaalbarran.com

Partner

Ramón Leyva Albarrán

dfk.ramon.l@leyvaalbarran.com**De la Paz, Costemalle – DFK, S.C.** (Network Firm)Main office (see other offices in Guadalajara, Michoacán, Querétaro
and San Luis Potosí)

Accounting | Audit | Business Consulting | Law | Tax

Address

Tampico 42, Col. Roma, Mexico City, México CDMX 06700

T +52 55 3686 2400

E comercial@dfk.mxW www.delapazcostemalle.com.mx

Contact partners

Juan Pacheco

jpacheco@dfk.mx

Partners

Santiago Pacheco

spacheco@dfk.mx

Juan Carlos Estudillo

jcestudillo@dfk.mx

Carlos Granados

cgranados@dfk.mx

Juan Pacheco

jpacheco@dfk.mx

Teresa Cruz

tcruz@dfk.mx

José Luis Calvillo

jlcalvillo@dfk.mx

José Luis Ramírez

jlramirez@dfk.mx**Méndez Alvarado – DFK, S.C.** (Network Firm)

Business Consulting | Tax | Wealth Planning Advisory

Address

Prolongación Paseo de la Reforma 215 Piso 22 Oficina 2206, Col. Paseo de
las Lomas, México D.F. CP. 01330

T +52 5555 593615

E tributar@mendezya.com

Contact partner

Xavier Méndez Alvarado

xmendez@mendezya.com

Calvo Nicolau y Márquez Cristerna, S.C. (Network Firm)

Law | Tax

Address

Juan Salvador Agraz, No. 40, piso. 11, Col. Santa Fe, C.P. 05109, México, D.F

T +52 55 5246 3470

E omarquez@cnmc.mx

W www.cnmc.mx

Contact partner

Óscar Márquez

omarquez@cnmc.mx

Partners

Óscar Márquez

omarquez@cnmc.mx

Enrique Calvo

ecalvo@cnmc.mx

Layda Cárcamo

lcarcamo@cnmc.mx

MONTERREYGMT -6

DFK – González y Asociados, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Personal Finance | Tax

Address

Río Mississippi 303 Oriente, Col. Del Valle, San Pedro Garza García, Nuevo León CP. 66220

T +52 81 1340 3500

E rgonzalez@gyg.com.mx

F +52 81 1340 3535

W www.gyg.com.mx

Contact partner

Ricardo González

rgonzalez@gyg.com.mx

Partners

Alejandro González

agonzalez@gyg.com.mx

Ricardo González

rgonzalez@gyg.com.mx

DFK/Llarena y Asociados, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Foreign Trade | Tax

Address

Padre Mier Pte. 961-B, Zona Centro, Monterrey, Nuevo León CP. 64000

T +52 81 8344 4505

E slla@slla.mx

F +52 81 8344 4504

W www.slla.mx

Contact partner

Salvador Llarena Arriola

slla@slla.mx

Partners

Salvador Llarena Arriola

slla@slla.mx

Salvador Llarena Menard

sllm@slla.mx

Rafael Maldonado Amador

rma@slla.mx

MOROLEÓN

GMT -6

Rodríguez Mena – DFK, S.C.

See main office in León

Address

Defensores de Moroleón No. 323-202, Zona Centro, Moroleón CP. 38800

T +52 44 5458 1015

E lmena@dfk.com.mx

Contact partner

Luis Manuel Mena López

lmena@dfk.com.mx

PUEBLA

GMT -6

DFK Consultores CCSV, S.C.

Audit | Accounting | Consulting | Legal | Tax

Address

1er. Retorno Osa Menor No. 2, Piso 5, Ofna. 502, Col. Reserva Territorial Atlixcaýotl, San Andrés Cholula, Puebla, C.P. 72810

T +52 222 21 03 750

E acachon@dfkpuebla.mx

Contact partner

Victor Andrés Cachón Uribe

acachon@dfkpuebla.mx

Partners

Alfonso Villaseñor Pineda

avillasenor@dfkpuebla.mx

Víctor Andrés Cachón Uribe

acachon@dfkpuebla.mx

Benito Santiago Cruz

bsantiago@dfkpuebla.mx

QUERETARO

GMT -6

De la Paz, Costemalle – DFK, S.C. (Network Firm)

See main office in Mexico City

Address

Av. Paseo de la República #135, Piso 5, Parque Industrial Jurica, Querétaro. C.P. 76132.

T +52 442 153 1530

E rarias@dfk.mx

W www.delapazcostemalle.com.mx

Managing Director

Ramón Arias

rarias@dfk.mx

SAN LUIS POTOSI

GMT -6

De la Paz, Costemalle – DFK, S.C. (Network Firm)

See main office in Mexico City

Address

Ave. Venustiano Carranza No. 1060 Int. 302, Col. Tequisquiapan, San Luis Potosí, S.L.P CP. 78250

T +52 44 4817 0914

E spacheco@dfk.mx

W www.delapazcostemalle.com.mx

Contact partner

Santiago Pacheco

spacheco@dfk.mx

TIJUANA

GMT -6

Salazar Arreola – DFK, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Tax

Address

Blvd. Agua Caliente, 10535-902 A, Edif. Gallego Fracc.
Chapultepec, Tijuana, B.C. CP. 22420

T +52 66 4681 8885

+52 66 4681 8886

F +52 66 4971 0659

E csalazar@dfk.com.mx

salazarc@prodigy.net.mx

Contact partner

César Salazar

csalazar@dfk.com.mx

salazarc@prodigy.net.mx

VERACRUZ

GMT -6

Trueba Gracián, Altamirano – DFK, S.C. (Network Firm)

Main office (see other office in Veracruz)

Accounting | Audit | Business Consulting

Address

Oriente 4 Num. 118-2,
Col. Centro, Orizaba,
Veracruz CP. 94300

PO Box Address

PO Box 23,
Orizaba 94300

T +52 27 2725 2899

+52 27 2726 0612

F +52 27 2726 0366

E etrueba@dfk.com.mx

Contact partner

Enrique Trueba Gracián

etrueba@dfk.com.mx

Partners

Enrique Trueba Gracián

etrueba@dfk.com.mx

Fernando Altamirano Gutiérrez

faltamirano@dfk.com.mx

Valeria Valdés Sánchez

vvaldes@dfk.com.mx

Trueba Gracián, Altamirano – DFK, S.C. (Network Firm)

See main office in Orizaba

Address

Isabel La Católica No. 1168, Fraccionamiento Reforma, Veracruz CP. 91919

T +52 22 9980 8029

F +52 22 9980 8030

E dfkver@prodigy.net.mx

W www.dfk.com.mx

Contact partner

Enrique Trueba

etrueba@dfk.com.mx

Rodríguez Mena – DFK, S.C. (Network Firm)

See main office in León

Address

Virrey de Mendoza Ote. No.16-C, Col. La Luneta, Zamora CP. 59680

T +52 35 1515 8021

E maryterer@rmdfk.com

F +52 35 1515 1279

Contact partner

María Teresa Rodríguez López

maryterer@rmdfk.com

MOROCCO**Proximo Expertise**

See main office in Marrakech

AddressAngle Bd Abdelmoumen et rue Ramallah, Quartier Palmier,
Casablanca 20000

T +212 522 25 86 49

E fouzi.dinari@proximo.ma

+212 522 25 86 54

W www.proximo-expertise.ma

F +212 522 25 86 57

Contact partner

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

Proximo Expertise

Main office (see other offices in Casablanca, Rabat and Tangers)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

7, Rue de la Liberté Guéliz, Marrakech 40000

T +212 524 44 88 85

E fouzi.dinari@proximo.ma

+212 537 77 56 30

W www.proximo-expertise.ma

F +212 524 44 83 74

Contact partner

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

Partners

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

Khalid Antri

khalid.antri@proximo.ma

Mohammed Siguel

msiguel@proximo.ma

Badreddine Dinari

dbadre@proximo.ma

Madame Nawal Wahid

nawal.wahid@proximo.ma

Mr. Ahmed Knidif

ahmed.knidif@proximo.ma

RABAT

GMT

Proximo Expertise

See main office in Marrakech

Address

N° 24 & 25, 5ème étage, Immeuble n° 1, Angle rue Tobrouk et rue Banzart – Hassan

T +212 537 70 14 25

E fouzi.dinari@proximo.ma

+212 537 70 16 76

F +212 522 25 86 57

W www.proximo-expertise.ma

Contact partner

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

TANGER

GMT

Proximo Expertise

See main office in Marrakech

Address

7 Avenue Bir Anzanane, Imm Séville, Tanger 90000

T +212 537 70 14 25

E fouzi.dinari@proximo.ma

+212 537 70 16 76

F +212 539 33 17 52

W www.proximo-expertise.ma

Contact partner

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

MOZAMBIQUE

MAPUTO

GMT + 2

COREBUSINESS CONSULTORES, SAs (Correspondent Member)

Accounting | Tax | Business Consulting | Coporate Finance

Address

Av. Paulo Samuel Kankhomba 1519, Maputo

T +258 874999599

E afranck@coredfk.comW www.coredfk.com

Contact partner

Atanázio Franck

afranck@coredfk.comatanziof@hotmail.com

+258 823060863 (mobile)

Partners

Atanázio Franck

afranck@coredfk.com

A. Heitor

Manuel Mulima

Alfa Accountants en Adviseurs

Main office

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Agro Business park 85
Wageningen NL-6708 PV

PO Box Address

Postbus 12
Wageningen NL-6700 AA

T +31 88 2533900

E jgorter@alfa.nl

F +31 88 2531001

W www.alfa-netherlands.com

Contact partner

Marco Vermin

mvermin@alfa.nl

Tax partner

Jasper Gorter

jgorter@alfa.nl

Audit partner

Wilco van der Spek

wvdspek@alfa.nl

VAT partner

Harm-Jan de Boer

hdeboer@alfa.nl

Mergers and acquisitions

Frank van Ee

fvanee@alfa.nl

Employment

Jelle Pool

jpool@alfa.nl

Other offices

Amersfoort

Maanlander 35, NL-3824 MN Amersfoort

Amsterdam

Witteweg 3, NL-1431 GZ Aalsmeer

The Hague

Tiendweg 6, NL-2671 SB Naaldwijk

Utrecht

Boerhaaveweg 17, NL-3401 MN IJsselstein

Aalten

Nijverheidsweg 7c, NL-7122 LC Aalten

Assen

Zoom 2, NL-9405 PS Assen

Barneveld

Stationsweg 62, NL-3771 VH Barneveld

Bennekom

Acacialaan 2, NL-6721 CP Bennekom

Bleiswijk

Hoekendseweg 39, NL-2665 KA Bleiswijk

Buitenpost

Ried 10, NL-9285 KK Buitenpost

Dodewaard

Edisonring 3, NL-6669 NA Dodewaard

Other offices (continued)

Gorinchem

Stephensonweg 1, NL-4207 HA Gorinchem

Groningen

Rozenburglaan 9, 9727 DL Groningen

Hardenberg

Hessenweg 29, NL-7771 CH Hardenberg

Harderwijk

Deventerweg 9B, NL-3843 GA Harderwijk

Heerhugowaard

M. de Klerkweg 3, NL-1703 DK Heerhugowaard

Heythuysen

Leveroyseweg 3, NL-6093 NE Heythuysen

Hoogeveen

Jos van Aalderenlaan 1, NL-7908 HC Hoogeveen

IJsselmuiden

Goudplevier 107a, NL-8271 GB IJsselmuiden

Klazienaveen

Koriander 11, NL-7892 AA Klazienaveen

Langenboom

Dorpsstraat 20, NL-5453 JV

Leeuwarden

Noordersingel 4, NL-8917 BA Leeuwarden

Meppel

Catharinastraat 1, NL-7941 JD Meppel

Nijkerk

Van Siburgstraat 2-4, NL-3863 HW Nijkerk

Nijverdal

Anders Celciusstraat 3, NL-7442 PB Nijverdal

Purmerend

Slenkstraat 70, NL-1441 MS Purmerend

Raamsdonksveer

Barbeelweg 1, NL-4942 VS Raamsdonksveer

Sneek

Oosterom 11, NL-8602 DE SNEEK

Zelhem

Ericaweg 11, NL-7021 PB Zelhem

Zutphen

Brinkhorst 15a, NL-7207 BG Zutphen

Zwolle

Zeven Alleetjes 3, NL-8011 CV Zwolle

NEW ZEALAND

For country assistance please see DFK Australia and New Zealand page 2.

AUCKLAND

GMT +12

DFK Oswin Griffiths Carlton (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Level 4,

Hamburg Sud House

52 Symonds Street

Auckland 1010

PO Box Address

PO Box 6077,

Auckland 1141

T +64 9 379 3890

F +64 9 309 3304

E mkp@dfkogc.com

W www.dfkogc.com

Contact partner

Mukesh Parshottam

mkp@dfkogc.com

International Tax contact

Steve Darnley

steve.darnley@dfkogc.com

Partners

Navin C. Patel

David S. Griffiths

Mukesh K. Parshottam

Shane M Browning

Sanjay Kumar

Mike McNab

Paul M Collins

Anit Patel

Nikki Gower

Steve Darnley

navin.patel@dfkogc.com

david.griffiths@dfkogc.com

mkp@dfkogc.com

shane.browning@dfkogc.com

sanjay.kumar@dfkogc.com

mike.mcnab@dfkogc.com

paul.collins@dfkogc.com

anit.patel@dfkogc.com

nikki.gower@dfkogc.com

steve.darnley@dfkogc.com

NICARAGUA

MANAGUA

GMT -6

Amaya Lacayo & Cía. Ltda.

Audit | Tax

Address

Pali Altamira 3C al Este 20 ves. Al lago Casa No. 203, Residencial Altamira

Managua

T +505 2277 3097

E aamaya@ibw.com.ni

Contact partner

Agustín Amaya Somarriba

aamaya@ibw.com.ni

Partners

Carlos Lacayo Maliaño

Agustín Amaya Somarriba

Mauricio Mendieta Torres

NIGERIA

BENIN CITY

GMT +1

Giwa-Osagie & Co.

See main office in Lagos

Address

6, Ugbague Street, PO Box 16, Benin City

T +234 803 727 4512

E godcfk_nig@yahoo.com

LAGOS

GMT +1

Giwa-Osagie & Co.

Main Office (see other offices in Benin City and Yola)

Accounting | Audit | Tax | Business Consulting | Financial Services |
Insolvency

Address

290, Borno Way, P.O. Box 1919, Yaba, Lagos

T +234 802 223 4349

E godcfklag@yahoo.com

Contact partner

Richard Giwa-Osagie

reygosagie@yahoo.com

T +234 802 223 4349

Partners

Alhaji Rilwan O. V.

Giwa-Osagie, OON

Richard E. Y. Giwa-Osagie

Felix A. E. Obadan

Alhaji Yekini Raji

Victor E. Sagay

Moses E. Ogbomo

rovgo2010@yahoo.com

reygosagie@yahoo.com

ayoobadan@yahoo.com

yekinirajifca@yahoo.com

viktorsirgay@yahoo.co.uk

mosesogbomo@yahoo.co.uk

YOLA

GMT +1

Giwa-Osagie & Co.

See main office in Lagos

Address

1 Bishop Street, (Federal Mortgage Bank Building), Yola,
Adamawa State, 290 Borno Way, Yaba, Lagos

T + 231 803 450 9541

E ayoobadan@yahoo.com

NORWAY

OSLO

GMT +1

Revisorhuset A/S

Audit | Business Consulting

Address

Schwensensgt 5, Oslo 0170

T +47 23 20 31 00

E post@revisorhuset.no

F +47 22 69 24 50

W www.revisorhuset.no

Contact partner

Kai-Magnar Killingmo

killingmo@revisorhuset.no

Partner

Kai-Magnar Killingmo

killingmo@revisorhuset.no

OMAN

QURUM

GMT +4

IBN Hyan Chartered Accountants

Accounting | Audit | Tax | Business Consulting

Address

Building No:2987,

Way No. 1840,

Opposite to Qurum Natural Park

Qurum

PO Box Address

PO Box 502,

Ruwi 112

T +968 245 62886

E admin@ibnhyan.org

+968 246 52544

F +968 245 63558

Contact partner

Nasr Riadh Al Asfoor

nasr@ibnhyan.org

International Tax contact

S. Gomathisankaran

sankarans@ibnhyan.org

Partners

Sanil Varghese

sanil@ibnhyan.org

S. Gomathisankaran

sankarans@ibnhyan.org

PAKISTAN

ISLAMABAD

GMT +1

Rizwan & Company, Chartered Accountants,

Tahir Consulting (PVT) Limited

See main office in Lahore

Evacuee Trust Complex, F-5/1 Islamabad, Pakistan.

T +92 321 842 4271

E tahmad@cyber.net.pk

Contact partner

Tahir Ahmad

tahmad@cyber.net.pk

LAHORE

GMT +5

Rizwan & Company, Chartered Accountants, Tahir Consulting (PVT) Limited

Main office (see other office in Islamabad)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

204-206 Al-Qadir Heights, 1 Babar Block, New Garden Town, Lahore

T +92 423 578 6644
+92 423 578 6645
+92 321 842 4271

E tahmad@cyber.net.pk

Contact partner

Tahir Ahmad

tahmad@cyber.net.pk

Partners

Tahir Ahmad

tahmad@cyber.net.pk

Rizwan Bashir

rcolhr@cyber.net.pk

Muhammad Usman Sheikh

rcolhr@cyber.net.pk

PANAMA

PANAMA CITY

GMT -5

Cuadra y Asociados

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Vía Brasil y Calle Acueducto.
Edificio Brazil 405, Piso 11,
Oficinas B y C
Panama

PO Box Address

PO Box 0819-09913
Panama City

T +507 398 4071-72-73
F +507 398 4074

E acuadra@dfkcepc.com
acuadra@cwpanama.net
W www.dfkcepc.com
www.cuadrapca.com

Contact partner

Alfredo Cuadra Lopez

acuadra@cwpanama.net

Partners

Alfredo Cuadra Lopez

acuadra@cwpanama.net

Luis Anaya Valdivia

lanaya@dfkcepc.com

PAPUA NEW GUINEA

PORT MORESBY

GMT +10

DFK Mayberry Chartered Accountants

Accounting | Audit | Tax | Business Consulting | Receiverships | Personal Finance

Address

PO Box 1829
Port Moresby, National Capital District

T +675 321 2466
F +675 321 7548

E dfkpng@gmail.com
W www.dfk.com.pg

Contact partner

Greg Berry

gberry@dfk.com.pg

PERU

LIMA

GMT -5

Rivera y Asociados Contadores Públicos Sociedad Civil

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Av. Antonio Miro Quesada (ex Juan de Aliaga) 425. Oficinas 607 – 608,
Magdalena del Mar, Lima

T +51 1 227 2168

E rya@dfkperu.com.pe

W www.riverayasociados.com.pe

Contact partner

Gualberto Rivera Alarcón

grivera@dfkperu.com.pe

Partners

Gualberto Rivera Alarcón

grivera@dfkperu.com.pe

José M. Guinetti Núñez

jguinetti@dfkperu.com.pe

PHILIPPINES

MAKATAI CITY

GMT +8

JSC & Co. (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Law

Address

G/F Rockfort Makati 3177 Kalayaan Ave-EDSA, 1210 Makati City

T +63 2 833 7954

E admin@acyatancpa.com

F +63 2 833 7954

W www.santos-cua.com

Contact partner

Jill Cua

jillcua@gmail.com

Partners

Jill Cua

jillcua@gmail.com

Jasmin Zarate

MANDALUYONG CITY

GMT +5

Acyatan & Co., CPAs (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Law

Address

12th Floor, The Columbia Tower, Ortigas Avenue, Mandaluyong City 1550

T +63 2 726 7961

E admin@acyatancpa.com

+63 2 744 3030

W www.acyatancpa.com

F +63 2 7440697

Contact partner

Arminda 'Barbie' T.

Acyatan-Guerrero

attybarbie@acyatancpa.com

Partners

Antonio P. Acyatan

attytony@acyatancpa.com

Arminda T. Acyatan-Guerrero

attybarbie@acyatancpa.com

Efren N. Acyatan

efren@acyatancpa.com

POLAND

KATOWICE

GMT +1

**Audit and Consulting Pawlik, Modzelewski and Partners,
sp. z o.o.**

Main office (see other office in Poznań and Warsaw)

Address

Ul. Klodnicka 9c, PL-40-703 Katowice

T +48 32 203 96 30

E office@audit-consulting.eu

F +48 32 206 99 86

W www.audyt-doradztwo.pl

Contact partner

Barbara Pawlik

barbara.pawlik@audyt-doradztwo.pl

KRAKOW

GMT +1

AdAc Sp. z o.o. (Correspondent Member)

Main office (see other office in Poznań and Warsaw)

Accounting | Audit | Tax

Address

Ul. Walegro Sławka 8a, Krakow 30-633

T +48 12 636 52 77

E adac@adac.pl

F +48 12 623 05 85

W www.adac.pl

Contact partner

Sławomir Szurman

slawomir.szurman@adac.pl

Partners

Sławomir Szurman

slawomir.szurman@adac.pl

Jarosław Wdowiak

jaroslaw.wdowiak@adac.pl

POZNAŃ

GMT +1

**Audit and Consulting Pawlik, Modzelewski and Partners,
sp. z o.o.**

See main office in Katowice

Address

ul. Mielżyńskiego 18/8, 61-725 Poznań

E office@audit-consulting.eu

W www.audyt-doradztwo.pl

Contact partner

Barbara Pawlik

barbara.pawlik@audyt-doradztwo.pl

AdAc Sp. z.o.o. (Correspondent Member)

See main office in Krakow

Address

Al. Stanów Zjednoczonych 51, 04-028 Warszawa

T +48 22 627 88 80

E adac@adac.pl

F +48 22 627 88 80

W www.adac.pl

Contact partner

Maria Kolodziejczyk

maria.kolodziejczyk@adac.pl

Partner

Maria Kolodziejczyk

maria.kolodziejczyk@adac.pl

Audit and Consulting, Pawlik, Modzelewski
and Partners, sp. z o.o.

See main office in Katowice

Address

Pl. Powstancow Warszawy 2a, 00-030 Warszawy

E office@audit-consulting.eu

W www.audyt-doradztwo.pl

Contact partner

Barbara Pawlik

barbara.pawlik@audyt-doradztwo.pl

PORTUGAL

DFK & Associados Sociedade de Revisores
Oficiais de Contas (Network Firm)

See main office in Lisbon

Address

Rua Dr. Manuel de Arriaga, 23-A, 8000-334 Faro

T +351 289 805 544

E dfk.faro@dfk.com.pt

W www.dfk.pt

Contact partner

Vitor Manuel Mendes Santos

+351 213 243 490

+351 917 256 894 (mobile)

International Tax Partner

Marta Caldeira

marta.caldeira@dfk.com.pt

Partners

Rosalba Cocco Ferro

rosalba.ferro@dfk.com.pt

Pedro Plácido Silva

pedro.silva@dfk.com.pt

LISBON

GMT

DFK & Associados Sociedade de Revisores**Oficiais de Contas (Network Firm)**

Main office (see other office in Algarve)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Rua Ferreira Lapa, 16-B, 1150 -158 Lisboa

T +351 21 324 3490

E dfk.lisboa@dfk.com.pt

F +351 21 342 0148

W www.dfk.pt

Contact partner

Vitor Manuel Mendes Santos

vitor.santos@dfk.com.pt
+351 917 256 894 (mobile)**International Tax Partner**

Marta Caldeira

marta.caldeira@dfk.com.pt

Partners

Manuel Lázaro Brito

manuel.brito@dfk.com.pt

Vitor Manuel Santos

vitor.santos@dfk.com.pt

Jorge Demétrio Ricardo

jorge.ricardo@dfk.com.pt

Miguel Nolasco Palma

miguel.palma@dfk.com.pt

Filipe Fialho Pombeiro

filipe.pombeiro@dfk.com.pt

OPORTO

GMT

C & R Ribas Pacheco, Sociedade de Revisores**Oficiais de Contas (Correspondent Member)**

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Edifício Bristol, Avenida da Boavista, n.º 1681, Sala 2.4, 4100-132 Porto

T +351 226 005 318

E administracao@cr-sroc.pt

+351 226 005 328

W www.cr-sroc.pt

F +351 226 005 320

Contact partner

Rodrigo Ribas Pacheco

rrp@cr-sroc.pt
+351 91 969 6768 (mobile)**Partners**

C. A. Ribas Pacheco

administracao@cr-sroc.pt

Rodrigo Ribas Pacheco

rrp@cr-sroc.pt

PUERTO RICO

SAN JUAN

GMT +3

LPG CPA, P.S.C. (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Law

Address

Ave. Escorial #624 Caparra Heights, San Juan 00920

T +787 793 1616

E lsantiago@lpgpr.com

F +787 793 1620

W www.lpgpr.com

Contact partner

Luis Santiago

lsantiago@lpgpr.com

Partners

Pedro Rosario

prosario@lpgpr.com

Gabriel Mendez

gmendez@lpgpr.com

QATAR

DOHA

GMT +3

Alok K. Saksena Auditing & Accounting (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Law

Address

Al Rufaa Tower, Old Salata, Doha, PO Box: 30653

T +974 4417 2674

E naresh@aksaa.qa

F +974 4417 4692

W www.aksaa.qa

Contact partner

Alok Saksena

Alok Saksena (Mobile +974 6603 9427)

Naresh Dasari (Manager)

naresh@aksaa.qa

Partners

Alok Saksena

Ali Abdulla A N Al-Abdulghani

ROMANIA

BUCHAREST

GMT +2

ACCORDSERVE Conta Srl/ACCORDSERVE Advisory Srl

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

7th Oitelor Street, APC House, 1st Floor, Bucharest,
District 4 040278

T +40 31 730 9000

E office@dfkro.com

+40 31 730 9010

W www.dfkro.ro

F +40 31 730 9001

Contact partner

Andreas Trapezaris

a.trapezaris@dfkro.com

International Tax contact

Magdalena Zamfir

m.zamfir@dfkro.com

Partners

Andreas Trapezaris

a.trapezaris@dfkro.com

Mihaela Manea

m.manea@dfkro.com

Magdalena Zamfir

m.zamfir@dfkro.com

RUSSIA

MOSCOW

GMT +3

ALT DFK (Network Firm)

Accounting | Audit | Tax | Business Consulting | Law

Address

Samotechnnaya str. 7 build. 2, 127473 Moscow

T +7 499 678 2298

E info@althausgroup.ru

F +7 499 678 2298

W http://www.althausgroup.ru

Contact partner

Rostislav Shatenok

rshatenok@althausgroup.ru

Partners

Rostislav Shatenok

rshatenok@althausgroup.ru

Andrey Tsaruk

atsaruk@althausgroup.ru

Sergey Gerasimov

sgerasimov@althausgroup.ru

Audit Company 'Korsakov and Partners', LLC.

Accounting | Audit | Tax | Business Consulting | Law

Address

Dubininskaya Street 57, Building 1A, Office 1A, Moscow 115054

T +7 495 971 23 14

E audit@ackp.ru

W www.ackp.ru

Contact partner

Marina Bolotova

m.bolotova@ackp.ru

+7 916 796 98 53

Partners

Dmitry Korsakov

d.korsakov@ackp.ru

Sergei Pedko

s.pedko@ackp.ru

ST PETERSBURG

GMT +3

Marka Ltd.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Kamennooostrovsky 10, St Petersburg (North West) 197101

T +7 812 2370707

E marka@markaltd.ru

+7 812 2370663

W www.markaltd.ru

F +7 812 2370707

Contact partner

Natalia Kulina

nkulina@markaltd.ru

International contact

Nadya Sergeeva

nsergeeva@markaltd.ru

International Tax contact

Nadya Sergeeva

nsergeeva@markaltd.ru

Partners

Anna Smirnova

asmirnova@markaltd.ru

Nadya Sergeeva

nsergeeva@markaltd.ru

Natalia Kulina

nkulina@markaltd.ru

SAUDI ARABIA

AL-HASSA

GMT +3

Saleh Al-Naim Chartered Accountants & Auditors (SACAD)

See main office in Al-Khobar

PO Box Address

PO Box 6507, Al-Hassa 31982

T +966 3 5879810

E mbarakat2013@gmail.com
joelbarrozo1030@gmail.com
y.abdulkareem@sacad.com
yousryabdulkareem@gmail.com

F +966 3 5879622

W sacadp@anet.net.sa

AL-KHOBAR

GMT +3

Saleh Al-Naim Chartered Accountants & Auditors (SACAD)

Main office (see other offices in Al-Hassa, Jeddah and Riyadh)

Accounting | Audit | Tax | Business Consulting | Personal Finance

PO Box Address

PO Box 4099, Al-Khobar 31952

T +966 3 893 9250

E j.barrozo@sacad.com.sa
joelbarrozo1030@gmail.com
y.abdulkareem@sacad.com
yousryabdulkareem@gmail.com

F +966 3 813 3074

W www.sacadfirm.com

Contact partner

Saleh Al-Naim

j.barrozo@sacad.com.sa
joelbarrozo1030@gmail.com
mobile no. +966 5 049 55694
y.abdulkareem@sacad.com.sa
yousryabdulkareem@gmail.com
mobile no. +966 5 332 65427

Partner

Saleh Al-Naim

sacad.san@hotmail.com
mobile no. : +966 5 058 18840

JEDDAH

GMT +3

Saleh Al-Naim Chartered Accountants & Auditors (SACAD)

See main office in Al-Khobar

Address

Po Box 15260, Jeddah 21454

T +966 2 6987738

E j.barrozo@sacad.com.sa
joelbarrozo1030@gmail.com
y.abdulkareem@sacad.com
yousryabdulkareem@gmail.com

F +966 2 6986027

W www.sacadfirm.com

RIYADH

GMT +3

Saleh Al-Naim Chartered Accountants & Auditors (SACAD)

See main office in Al-Khobar

AddressAl-Steen St, Al-mlaz,
Riyadh 11371

T +966 1 4742558

F +966 1 4712556

PO Box AddressPO Box 325014,
Riyadh 11371E j.barrozo@sacad.com.sa
joelbarrozo1030@gmail.com
y.abdulkareem@sacad.com
yousryabdulkareem@gmail.com
W www.sacadfirm.com**SERBIA**

BELGRADE

GMT +1

DFK KONSULTANT – REVIZIJA doo (Network Member)

Accounting | Audit | Tax

Address

Bulevar Mihajla Pupina 117A, Belgrade (New Belgrade)

T +381 11 65 56 888

F +381 11 41 18 758

E office@konsrev.dfk.rs

W www.konsrev.co.rs

Contact partner

Miloš Mitrić

milos.mitric@konsrev.dfk.rs

Partners

Miloš Mitrić

Milen Tatić

Snezana Kostić

Nikola Arsović

milos.mitric@konsrev.dfk.rs

milen.tatic@konsrev.dfk.rs

snezana.kostic@konsrev.dfk.rs

nikola.arsovic@konsrev.dfk.rs

J K Medora & Co LLP.

Accounting | Audit | Tax | Valuations | Liquidations | Corporate Finance |
Corporate Secretarial

Address

22 Malacca Street, No. 03-02 RB Capital Building 048980

T +65 65323003

E cpa@jkmedora.com.sg

W www.jkmedora.com.sg

Contact partner

Jamshid K. Medora

cpa@jkmedora.com.sg

Partners

Jamshid K. Medora

Xerxes J. Medora

MHC Partnership LLP

Accounting | Audit | Tax

Address

1 Coleman Street, #06-05, The Adelphi 179803

T +65 6336 0386

E info@mhcllp.com

F +65 6338 3900

W www.mhcllp.com

Contact partner

Cheong Mun Hong

munhong@mhcllp.com

Partners

Cheong Mun Hong

munhong@mhcllp.com

Ms. Cheong Kum Foong

kumfoong@mhcllp.com

Ng, Lee & Associates – DFK (Network Firm)

Accounting | Audit | Tax | Business Consulting

Address

143 Cecil Street, #17-03 GB Building 069542

T +65 6222 0289

E admin@nglee-dfk.com

F +65 6222 0269

W www.nglee-dfk.com

Contact partner

Jerry Lee

jerry@nglee-dfk.com

Partners

Jerry Lee

jerry@nglee-dfk.com

Yee Fook Hong

yee.fh@nglee-dfk.com

Francis Chua

francis@nglee-dfk.com

Poh Mui Hwa

muihwa@nglee-dfk.com

P G Wee Partnership LLP

Audit and Assurance | Corporate Support Services | Tax Advisory and Compliance | Business Advisory |

Address

79 Anson Road, #07-03, 079906

T +65 6220 8858

E contact@pgonline.sg

F +65 6220 6778

W www.pgonline.sg

Contact partner

P. G. Wee

pgwee@pgonline.sg

+65 6590 0173 (DDI)

Partners

P. G. Wee

pgwee@pgonline.sg

C. M. Yeng

cmyang@pgonline.sg

Cyndi Chiam

cyndi@pgonline.sg

SOUTH AFRICA

JOHANNESBURG

GMT +2

Levitt Kirson

Accounting | Audit | Tax | Business Consulting

Address

4th Floor, Aloe Grove, Houghton Estate Office Park, 2 Osborn Road, Houghton, 2198

T +27(0)11 483 4000

E info@lkg.co.za

F +27(0)11 483 1638

W www.levittkirson.co.za

Contact partner

Anton Lewis

anton@lkg.co.za

CEO

Len Furman

Partners

Anton Lewis

Zeenat Suliman

Elza Prinsloo

Wendy Miller

Mari-Louise Nawrattel

Marelize Binneman

Madeleen Botha

Associates

Carmen De Vos

SPAIN

ALMERÍA

GMT +1

BNFIX Auditores

See main office in Madrid

Address

C/ Rafael Alberti, 5 Entlo, 04004-Almería

T + 34 950 264 344

E antonio.alonso@bnfix.com

W www.bnfix.com

Contact partner

Antonio Alonso Alarcón

antonio.alonso@bnfix.com

BNFIX Consultores

See main office in Madrid

Address

C/ Rafael Alberti, 5 Entlo, 04004-Almería

T + 34 950 264 344

E antonio.bosquet@bnfix.com

W www.bnfix.com

Contact partner

Antonio Bosquet Daza

antonio.bosquet@bnfix.com

AVILES

GMT +1

BNFIX Consultores

See main office in Madrid

Address

C/ José Manuel Pedregal nº 14, 1ª, 33401-Avilés

T :+34 985 56 71 40

E andres.alvarez@bnfix.com

W www.bnfix.com

Contact partner

Andrés Álvarez Rodríguez de Scott

andres.alvarez@bnfix.com

BARCELONA

GMT +1

BNFIX Auditores

See main office in Madrid

Address

Fontanella 21, Barcelona 08010

T +34 93 301 20 22

E joan.claret@pich.bnfix.com

W www.bnfix.com

Contact partner

Joan Claret Pich

joan.claret@pich.bnfix.com
+34 645 386 835

Partners

Antoni Puig

apuig@abanteauditores.com

Valentí Pich:

vpich@abanteauditores.com

BNFIX Consultores

Accounting | Tax | Business Consulting | Law | Advisory | Risk

See main office in Madrid

Address

C/ Fontanella nº 21, 2º, 4ª, Barcelona 08010

T +34 93 301 20 22

E moragas@pich.bnfix.com

F +34 93 301 11 23

W www.bnfix.com/

Contact partnerMaría José Moragas Monteserín moragas@pich.bnfix.com
+34 629 25 64 13**Partners**

Valentí Pich Rosell

Andrés Alvarez Rodríguez Scott

Pedro Avila Lainez

Franciso Alcaraz Campillo

Juan Pérez Melgar

Pleta Auditores S.L.

Main office (see other office in Lerida)

Accounting | Audit | Tax | Business Consulting

Address

C/ Muntaner nº 479, 4º 6ª, Barcelona 08021

T +34 93 494 74 70

E mdpoch@pleta.es

W www.pleta.es

Contact partner

Dolors Poch mdpoch@pleta.es

Partners

Josep Suades

jsuades@pleta.es

Josep M. Soriano

jmsoriano@pleta.es

Javier De Leon

jdeleon@pleta.es

Emili Teres

eteres@pleta.es

Dolors Poch

mdpoch@pleta.es

LERIDAGMT +1

Pleta Auditores S.L.

See main office in Barcelona

Address

Plaza Cervantes nº 4, Lerida 25006

T +34 973 283 291

E mdpoch@pleta.es

W www.pleta.es

Contact partner

Dolors Poch mdpoch@pleta.es

BNFIX Auditores

Main office (see other offices in Almería, Barcelona, Murcia, Oviedo and Vitoria-Gasteiz)

Accounting | Audit | Tax | Business Consulting

Address

Martin de los Heros, 59 bis-1º Oficinas, Madrid 28008

T +34 91 541 80 42

E madrid@abanteauditores.com

W www.bnfix.com

Contact partner

Jose M. Hinojal

josemaria.hinojal@bnfix.com

+34 696 914 943

Partners

Antoni Puig

apuig@abanteauditores.com

Valentí Pich

vpich@abanteauditores.com

Mercedes Ortega

mortega@abanteauditores.com

Raúl Cano

rcano@abanteauditores.com

José M. Hinojal

jmhinojal@abanteauditores.com

Ramón Madrid

rmadrid@abanteauditores.com

Juan Ortíz

jortiz@abanteauditores.com

Luis Menéndez

lmenendez@abanteauditores.com

Txema Valdecantos

tvaldecantos@abanteauditores.com

Javier López-Cano

jlopezcano@abanteauditores.com

Fernando Ercilla

fercilla@abanteauditores.com;

Jose Ochoa

jochoa@abanteauditores.com

Antonio Alonso

a.alonso@abanteauditores.com

Dunia Alvarez

dalvarez@abanteauditores.com

BNFIX Consultores

Main office (see other offices in Almería, Aviles, Barcelona, Gijon, Murcia and Oviedo)

Accounting | Audit | Tax | Business Consulting

Address

C/ Tutor 43, 1º B, Madrid 28008

T +34 91 542 20 46

E pedro.avila@bnfix.com

F +34 91 542 20 46

W www.bnfix.com

Contact partner

Pedro Avila Lainez

pedro.avila@bnfix.com

Pleta Auditores S.L.

See main office in Barcelona

Address

C/ José Abascal 44, 4º, Madrid 28003

T +34 973 283 291

E mdpoch@pleta.es

W www.pleta.es

Contact partner

Dolors Poch

mdpoch@pleta.es

MURCIA

GMT +1

BNFIX Auditores

See main office in Madrid

Address

Paseo Almirante Fajardo de Guevara nº 7, Murcia 30007

T +34 968 245 753

E ramon.madrid@bnfix.comW www.bnfix.com**Contact partner**

Ramón Madrid Nicolas

ramon.madrid@bnfix.com**BNFIX Consultores**

See main office in Madrid

Address

C/ Alonso de Ojeda nº 4, Murcia 30007

T +34 96 824 04 04

E paco.alcaraz@bnfix.comW www.bnfix.com**Contact partner**

Francisco Alcaraz

paco.alcaraz@bnfix.com

OVIEDO

GMT +1

BNFIX Auditores

See main office in Madrid

Address

Pelayo, 7-30, Oviedo 33003

T +34 985 220 538

E luis.menendez@bnfix.comW www.bnfix.com**Contact partner**

Luis Menéndez Alvarez

luis.menendez@bnfix.com

VITORIA-GASTEIZ

GMT +1

BNFIX Auditores

See main office in Madrid

Address

Arca, 2-4º, Vitoria-Gasteiz, Vitoria-Gasteiz 01005

T +34 945 154 420

E txema.valdecantos@bnfix.com

F +34 945 135 278

W www.bnfix.com**Contact partner**

Txema Valdecantos

txema.valdecantos@bnfix.com

SWEDEN

For country assistance:

DFK Sweden

Address

Linnégatan 26, Stockholm 11447

T +46 854 583 120

W www.sverev.com

F +46 401 201 78

Contact

Tommy Nilsson

tommy.nilsson@hummelklappen.se

ALINGSÅS

GMT +1

Alingsås Revision AB

Accounting | Audit | Tax | Business Consulting

Address

Stationsgatan 10,
Alingsås

PO Box Address

PO Box 597,
Alingsås 441 16

T +46 322 670 740

E info@alirve.se

W www.alirev.se

Contact partner

Tobias Moberg

tobias@alirev.se

Partners

Tobias Moberg

tobias@alirev.se

Annika Ahlberg Andersson

annika@alirev.se

KRISTIANSTAD

GMT +1

Cederblads Revisionsbyrå AB

Main office (see other office in Malmö)

Accounting | Audit | Tax | Business Consulting

Address

Björkhemsvägen 11,
Kristianstad

PO Box Address

Box 538,
Kristianstad 291 25

T +46 441 872 70

E crab.kristianstad@cederblads.se

F +46 441 097 94

W www.cederblads.se

Contact partner

Ingrid Petersson

ingrid.petersson@cederblads.se

Partners

Ingrid Petersson

ingrid.petersson@cederblads.se

Hans Benny Persson

benny.persson@cederblads.se

Agneta Pålsson

agneta.palsson@cederblads.se

Susanne Ek

susanne.ek@cederblads.se

Madeleine Kroon Leufstedt

madeleine.kroonleufstedt@cederblads.se

Magnus Haak

magnus.haak@cederblads.se

LJUNGBY

GMT +1

LGR Företagsrevision AB

Accounting | Audit | Tax | Business Consulting

Address

Stationsgatan 2, Ljungby 341 18, Box 808

T +46 372 627 30

E info@lgrab.se

F +46 372 627 40

W www.lgrab.se

Contact partner

Lars Göransson

lars@lgrab.se

MALMÖ

GMT +1

Cederblads Revisionsbyrå AB

See main office in Kristianstad

Address

S. Tullgatan 4, Malmö 211 40

T +46 401 004 10

E crab.kristianstad@cederblads.se

F +46 401 201 78

W www.cederblads.se

Contact partner

Magnus Haak

magnus.haak@cederblads.se

Partners

Ingrid Petersson

ingrid.petersson@cederblads.se

Hans Benny Persson

benny.persson@cederblads.se

Agneta Pålsson

agneta.palsson@cederblads.se

Susanne Ek

susanne.ek@cederblads.se

Madeleine Kroon Leufstedt

madeleine.kroonleufstedt@cederblads.se

Magnus Haak

magnus.haak@cederblads.se

ÖREBRO

GMT +1

RTB Revision AB

Accounting | Audit | Tax

Address

Fabriksgatan 54 B, Örebro

T +46 019 140440

E info@rtbrevision.se

F +46 019 103880

W www.rtbrevision.se

Contact partner

Joakim Malm

joakim.malm@rtbrevision.se

Partners

Joakim Malm

joakim.malm@rtbrevision.se

Jonas Andersson

jonas.andersson@rtbrevision.se

Peter Tinjan

peter.tinjan@rtbrevision.se

Agnetha Hällzon

agnetha.hallzon@rtbrevision.se

Hummelkläppen i Stockholm AB

Audit | Tax | Business Consulting

Address

Linnégatan 26,
Stockholm 114 47

T +46 854 583 120

F +46 854 583 135

E info@hummelklappen.se

W www.hummelklappen.se

Contact partner

Tommy Nilsson

tommy.nilsson@hummelklappen.se

Partners

Tommy Nilsson

tommy.nilsson@hummelklappen.se

Mathias Fredriksson

mathias.fredriksson@hummelklappen.se

SWITZERLAND**Fidinter SA**

Accounting | Audit | Tax | Business Consulting

Address

Rue des Fontenailles 16, Lausanne 1007

T +41 21 614 61 61

F +41 21 614 61 60

E lausanne@fidinter.ch

W www.fidinter.ch

Contact partner

Gérald Balimann

gerald.balimann@fidinter.ch

Partners

Gérald Balimann

gerald.balimann@fidinter.ch

Giovanni Chiusano

giovanni.chiusano@fidinter.ch

Maxime Despont

maxime.despont@fidinter.ch

Ludovic Gothuey

ludovic.gothuey@fidinter.ch

Studio Fiam S.A.

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Via Carlo Frasca 3,
Lugano 6900

T +41 91 695 10 70

F +41 91 682 66 72

E info@studiofiam.ch

W www.studiofiam.ch

Contact partner

Paolo Dermitzel

pdermitzel@studiofiam.ch

Partners

Paolo Dermitzel

pdermitzel@studiofiam.ch

Elena Rossi Dermitzel

elenadermitzel@studiofiam.ch

Fidinter AG

Accounting | Audit | Tax

Address

Müllerstrasse 5, Zürich 8004

T +41 44 297 20 50

E zuerich@fidinter.ch

F +41 44 297 20 66

W www.fidinter.ch**Contact partner**

Michel Jaggi

michel.jaggi@fidinter.ch**Partners**

Michel Jaggi

michel.jaggi@fidinter.ch

Andrew Rüdlinger

andrew.ruedlinger@fidinter.ch

Patrik Schneider

patrik.schneider@fidinter.ch**Rickenbach & Partner (Correspondent Member)**

Accounting | Business Consulting | Law | Personal Finance

Address

Schlossbergstrasse 22, Zollikon-Zürich 8702

T +41 44 391 44 77

E zurich@rickenbach-law.ch

F +41 44 391 77 35

W www.rickenbach-law.ch**Contact partner**

Sinan C. Odok

sodok@rickenbach-law.ch**Partners**

Dr. Andreas M. Rickenbach

arickenbach@rickenbach-law.ch

Sinan C. Odok

sodok@rickenbach-law.ch

Dr. Christian Sager

csager@rickenbach-law.ch**Address**

Rue du Conseil-Général 10, 1205 Genève

T +41 22 510 55 77

E geneva@rickenbach-law.ch

F +41 22 510 55 88

W www.rickenbach-law.ch**Contact partner**

Dr. Christian Sager

csager@rickenbach-law.ch**Partner**

Dr. Christian Sager

csager@rickenbach-law.ch

Dr. Andreas M. Rickenbach

arickenbach@rickenbach-law.ch

Sinan C. Odok

sodok@rickenbach-law.ch

TAIWAN (THE REPUBLIC OF CHINA)

TAIPEI

GMT +8

Sun Rise CPAS' Firm

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

19F-5 No.171 Sung Der Road, Taipei 110

T +886 2 2346 6168

E srdftpe@ms65.hinet.net

F +886 2 2346 6068

W www.sunrisecpa.com.tw

Contact partner

Tony Chen

International contact

Alex Hou

International Tax contact

Alex Hou

Partners

David Lai

Tony Chen

Alex Hou

Charles Chen

Chau-Tung Wu

TUNISIA

TUNIS

GMT +1

Cabinet CMC (Correspondent Member)

Address

02, Rue 7299 – El Menzah 9A El Manar II – 1013 Tunis

T +216 71 880 933

E cmc@hexabyte.tn

+216 71 887 294

F +216 71 872 115

Contact partner

Cherif Ben Zina

cmc@hexabyte.tn

+216 98 317 011

+216 55 317 011

Partners

Cherif Ben Zina

cmc@hexabyte.tn

Sofiene Ben Amira

sofiene.benamira@cabinet-cmc.tn

Hichem Amouri

TURKEY

ANKARA

GMT +2

Ser & Berker Auditing and Certified Public Accountancy Inc.

Main office (see other offices in Ankara and Istanbul)

Accounting | Audit | Tax | Business Consulting | Law

Address

Oguzlar Mahallesi, Osmanli Caddesi 1396 Sokak No. 13, Balgat,
Ankara 06520

T +90 312 284 6222

E ser@serberkerymm.com

F +90 312 284 7319

W www.serberkerymm.com

Contact partner

Serhan Akkoyunlu

serhanakkoyunlu@serberkerymm.com

Partners

Engin Berker

berker@serberkerymm.com

Ertugrul Akkoyunlu

eakkoyunlu@serberkerymm.com

Halit Demiral

halit@serberkerymm.com

Sezai Onaral

Erdem Boynudelik

erdem@serberkerymm.com

Ser & Berker Auditing and Certified Public Accountancy Inc.

See main office in Ankara

Address

Kışla Mah. Cengiz Toytunç Cad.52, Sokak Ruhiye Büyükbayli Apt.
Kat:2 Daire:4, Antalya 07000

T +90 242 243 0243

E ser@serberkerymm.com

F +90 242 247 6776

W www.serberkerymm.com

Contact partners

Serhan Akkoyunlu

serhanakkoyunlu@serberkerymm.com

Halit Demiral

halit@serberkerymm.com

ISTANBUL

GMT +2

AMT Serbest Muhasebeci Mali Müşavirlik A.Ş

Accounting | Audit | Tax | Business Consulting

Address

Gaziumurpasa Sok. No. 36, Balmumcu Plaza-4 Daire 8,
Balmumcu 34349, Besiktas-Istanbul

T +90 212 213 08 45

E info@dfkymm.com

F +90 212 274 73 32

W www.dfkymm.com

Contact partner

Anil Tilhasli

atilhasli@dfkymm.com

Ser & Berker Auditing and Certified Public Accountancy Inc.

See main office in Ankara

Address

Eski Uskudar Ic Erenkoy, Yolu Bodour Is Merkezi, No. 8 Daire 21, Istanbul
34752

T +90 216 469 5800

E ser@serberkerymm.com

F +90 216 575 5798

W www.serberkerymm.com

Contact partner

Halit Demiral

halit@serberkerymm.com

UGANDA

KAMPALA

GMT +3

JP Magson

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Plot 50, Off Kakungulu Road, Ntinda, Kampala, PO Box 7859

T +256 41 42 59 013

E jmusabe@jpmagson.com

+256 41 42 59 014

W www.jpmagson.com

F +256 41 42 59 015

Contact partner

Musabe James Magson

jmusabe@jpmagson.com

+256 706 670 000 (mobile)

Partners

Musabe James Magson

jmusabe@jpmagson.com

Edward Lukwago

admin@jpmagson.com

Gahwera Henry

AccountingServices@jpmagson.com

UKRAINE

KIEV

GMT +2

International Institute of Audit, LLC (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

Heroiv Oborony st. 10a, Kyiv 03680

T +38044 219 0044

E info@mia.kiev.ua

+38044 219 0055

W www.mia.kiev.ua

F +38044 219 0044

Contact partner

Borys Melnychuk

melnychuk@mia.kiev.ua

Partners

Valerii Zhuk

Borys Melnychuk

Nataliya Zhuk

Olena Voloshyna

UNITED ARAB EMIRATES

DUBAI

GMT +4

N.R. Doshi & Partners

Other offices in Jebel Ali Free Zone, Sharjah, Sharjah Airport International Free Zone, Hamriyah Free zone, RAK Investment Authority Free Zone and Abudhabi

Accounting | Audit | Business Consulting

Address 608 Mankhool Building, Khalid Bin Waleed Street, Dubai, PO Box 13742

T +971 4 3528001

E arvind@nrdoshi.ae

F +971 4 3528002

W www.nrdoshi.ae

Contact partner

Arvind Malia

+971503598904 (mobile)

Partners

Neetish R. Doshi

Arvind Malia

arvind@nrdoshi.ae

Jatin Shah

Rahul Doshi

Kinnari Doshi

Dhirendra Kampani

Alwyn D'Souza

UNITED KINGDOM

For country assistance:

DFK UK & Ireland

Address

Temple Chambers, Suite 120, 3-7 Temple Avenue, London EC4Y ODA

T +44 23 8061 3000

E blaw@langdownsdfk.com

F +44 23 8064 9700

W www.dfkuki.com

Contact

Robert Law

blaw@langdownsdfk.com

Caroline Cassidy

exec@dfkuki.com

ANDOVER

GMT

Langdowns DFK Limited (Network Firm)

See main office in Southampton

Address

Kingsgate House, Newbury Road, Andover, Hampshire SP10 4DU

T +44 1264 363 413

E nraynsford@langdownsdfk.com

F +44 1264 366 244

W www.langdownsdfk.com

Contact partner

Neil Raynsford

nraynsford@langdownsdfk.com

BASINGSTOKE

GMT

Langdowns DFK Limited (Network Firm)

See main office in Southampton

Address

Clifton House, Bunnian Place, Basingstoke, Hampshire RG21 7JE

T +44 1256 844 822

E nraynsford@langdownsdfk.com

F +44 1256 471 682

W www.langdownsdfk.com

Contact partners

Neil Raynsford

nraynsford@langdownsdfk.com

BELFAST (Northern Ireland)

GMT

Johnston Kennedy DFK

Main office (see other offices in Lisburn and Newtownabbey)

Accounting | Audit | Tax | Business Consulting | Personal Finance**Address**

10 Pilots View, Heron Road, Belfast, Antrim BT3 9LE

T +44 2890 456333

E info@johnston-kennedy.com

+44 7803 951322

W www.johnston-kennedy.com

F +44 2890 455222

Contact partner

Alec Johnston

alecjohnston@johnston-kennedy.com

International Tax contact

Duncan Graham

duncangraham@johnston-kennedy.com

Partners

Alec Johnston

alecjohnston@johnston-kennedy.com

Christopher McCandless

christophermccandless@johnston-kennedy.com

Duncan Graham

duncangraham@johnston-kennedy.com

James Gage

jamesgage@johnston-kennedy.com

CANTERBURY

GMT

Spain Brothers & Co.

Main office (see other offices in Dover)

Accounting | Audit | Tax | Business Consulting | Personal Finance**Address**

Westgate House, 87 St Dunstan's Street, Canterbury, Kent CT2 8AE

T +44 122 776 9321

E pflood@spainbrothers.co.uk

F +44 122 746 4169

W www.spainbrothers.co.uk

Contact partner

Paul Flood

pflood@spainbrothers.co.uk

Partners

Paul Flood

pflood@spainbrothers.co.uk

Gill E. Parker

gparker@spainbrothers.co.uk

Helen P. Lucas

hlucas@spainbrothers.co.uk

COVENTRY

GMT

Harrison Beale & Owen

See main office in Leamington Spa

Accounting | Audit | Tax | Business Consulting | Personal Finance |
Corporate Finance | Forensic Accounting**Address**

Seven Stars House, 1 Wheler Road, Coventry, CV3 4LB

T +44 2476 306 029

E info@hboltd.co.uk

W www.hboltd.co.uk

Contact partner

Phil Ewing

phil.ewing@hboltd.co.uk

Partners

Phil Ewing

phil.ewing@hboltd.co.uk

Wayne Gutteridge

wayne.gutteridge@hboltd.co.uk

DOVER

GMT

Spain Brothers & Co.

See main office in Canterbury

Address

5 St James Street, Dover, Kent CT16 1QD

T +44 1227 769321

E dover@spainbrothers.co.uk

F +44 1304 240117

W www.spainbrothers.co.uk

Contact partner

Helen Lucas

hlucas@spainbrothers.co.uk

EDINBURGH

GMT

Alexander Sloan

See main office in Glasgow

Address

1 Atholl Place, Edinburgh EH3 8HP

T +44 131 228 7979

E ewen.scott@alexandersloan.co.uk

F +44 131 229 1966

W www.alexandersloan.co.uk

Contact partner

Philip Morrice

philip.morrice@alexandersloan.co.uk

Partners

Kevin Booth

kevin.booth@alexandersloan.co.uk

Carole Connor

carole.connor@alexandersloan.co.uk

Alan S Cunningham

alan.cunningham@alexandersloan.co.uk

David Jeffcoat

david.jeffcoat@alexandersloan.co.uk

Philip Morrice

philip.morrice@alexandersloan.co.uk

EXETER

GMT

Thompson Jenner LLP

Main office (see other office in Exmouth)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

1 Colleton Crescent, Exeter, Devon EX2 4DG

T +44 1392 258 553

E exeter@tjllp.com

F +44 1392 412 094

W www.thompson-jenner.co.uk**Contact partner**

Simon Lewis

SimonL@tjllp.com**Partners**

Paul Carnell

PaulC@tjllp.com

Neil Curtis

NeilC@tjllp.com

Simon Lewis

SimonL@tjllp.com

Dave Tucker

DaveT@tjllp.com

Jonathan Westley

JonW@tjllp.com

Ruskin Wilson

RuskinW@tjllp.com**EXMOUTH**

GMT

Thompson Jenner LLP

See main office in Exeter

Address

28 Alexandra Terrace, Exmouth, Devon EX8 1BD

T +44 1395 279 521

E exmouth@tjllp.com

F +44 1395 272 384

W www.thompson-jenner.co.uk**Contact partner**

Simon Lewis

SimonL@tjllp.com**FLINTSHIRE (Wales)**

GMT

DSG Chartered Accountants

See main office in Liverpool

Address

Unit 5, Evolution House, Lakeside Business Village, St David's Park, Ewloe, Flintshire, CH5 3XP

T +44 12 44 526 030

E jme@dsg.uk.com

F +44 12 44 529 517

W www.dsg.uk.com**Contact partner**

Jean Ellis

jme@dsg.uk.com**GLASGOW**

GMT

Alexander Sloan

Main office (see other office in Edinburgh)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

38 Cadogan Street, Glasgow G2 7HF

T +44 141 204 8989

E ewen.scott@alexandersloan.co.uk

F +44 141 248 9931

W www.alexandersloan.co.uk

Contact partner
Philip Morrice philip.morrice@alexandersloan.co.uk

Partners
Andrew M. McBean andrew.mcbean@alexandersloan.co.uk
Mark Mulholland mark.mulholland@alexandersloan.co.uk
Alan S. Cunningham alan.cunningham@alexandersloan.co.uk
Steven Cunningham steven.cunningham@alexandersloan.co.uk
Allison Devine allison.devine@alexandersloan.co.uk
Philip Morrice philip.morrice@alexandersloan.co.uk
Kevin Booth kevin.booth@alexandersloan.co.uk
Carole Connor carole.connor@alexandersloan.co.uk

GUERNSEY
GMT

Hansard Limited

Offshore Financial Services

Address

Granary House, The Grange, St Peter Port, Guernsey GY1 2QG

T +44 1481 727 664

 E info@hansardtrust.com

F +44 1481 724 662

 W www.hansardtrust.com

Contact partner

 Andrew Parr andrew@hansardtrust.com

Partners

 Andrew Parr andrew@hansardtrust.com
 Philip Blows philip@hansardtrust.com
 Lynn Giovanazzi lynng@hansardtrust.com
 Alan Northmore alan@hansardtrust.com
 David Lloyd david@hansardtrust.com

ISLE OF MAN
GMT

DFK Chancery Trust (Network Firm)

Accounting | Tax | Business Consulting

Address

Level 6, 10A Prospect Hill, Douglas IM1 1EJ

T +44 1624 647171

 E chancery@chancerytrust.com

+44 7624 486593

 W www.chancerytrust.com

F +44 1624 647172

Contact partner

 Gethin Taylor gtaylor@chancerytrust.com

International Tax contact

 Melanie Webb mwebb@chancerytrust.com
 Gethin Taylor gtaylor@chancerytrust.com

Partners

 Lindsay Ludgate lludgate@chancerytrust.com
 Melanie Webb mwebb@chancerytrust.com

LEAMINGTON SPA

GMT

Harrison Beale & Owen

Main office (see other office in Coventry)

Accounting | Audit | Tax | Business Consulting | Personal Finance |
Corporate Finance | Forensic Accounting

Address

Highdown House, 11 Highdown Road, Leamington Spa, CV31 1XT

T +44 1926 422 292

E info@hboltd.co.uk

F +44 1926 456 999

W www.hboltd.co.uk

Contact partner

Phil Ewing

phil.ewing@hboltd.co.uk

Partners

Mark Ashfield

mark.ashfield@hboltd.co.uk

Helen Coombes

helen.coombes@hboltd.co.uk

Sarah Wilson

sarah.wilson@hboltd.co.uk

LEEDS

GMT

Brown Butler

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Leigh House, 28-32 St Paul's Street, Leeds LS1 2JT

T +44 113 246 1234

E info@brownbutler.com

F +44 113 242 3714

W www.brownbutler.com

Contact partner

James White

jameswhite@brownbutler.com

International Tax contact

Craig Hughes

craighughes@brownbutler.com

Partners

John Brear

johnbrear@brownbutler.com

Denis Cross

deniscross@brownbutler.com

Mark Dearnley

markdearnley@brownbutler.com

Steve Hornshaw

stevehornshaw@brownbutler.com

Robert Solyom

robertsolyom@brownbutler.com

James White

jameswhite@brownbutler.com

LISBURN (Northern Ireland)

GMT

Johnston Kennedy DFK

See main office in Belfast

Address

Block A Ground Floor, The Sidings Antrim Road,

Lisburn, Antrim BT28 3AJ

T +44 2892 672096

E lisburn@johnston-kennedy.com

F +44 2892 677322

W www.johnston-kennedy.com

Contact partner

Christopher McCandless

christophermccandless@johnston-kennedy.com

LIVERPOOL

GMT

DSG Chartered Accountants

Main office (see other office in Flintshire, Wales)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

43 Castle Street, Liverpool L2 9TL

T +44 151 243 1200

E adm@dsg.uk.com

F +44 151 236 1430

W www.dsg.uk.com

Contact partner

Andrew Moss

adm@dsg.uk.com

International Tax contact

Mike Stott

ms@dsg.uk.com

Partners

Tony Bayliss

tb@dsg.uk.com

Jean Ellis

jme@dsg.uk.com

Andrew Moss

adm@dsg.uk.com

Mike Stott

ms@dsg.uk.com

Iain White

ipw@dsg.uk.com

LONDON

GMT

Carter Backer Winter LLP

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

66 Prescott Street, London E1 8NN

T +44 20 7309 3800

E info@cbw.co.uk

F +44 20 7309 3801

W www.cbw.co.uk

Contact partners

Peter Winter

peter.winter@cbw.co.uk

Partners

Thomas Adcock

thomas.adcock@cbw.co.uk

Jack Barclay

jack.barclay@cbw.co.uk

Carl Bowles

carl.bowles@cbw.co.uk

Chris Clayton

chris.clayton@cbw.co.uk

Jonathan Cross

jon.cross@cbw.co.uk

Robin Davis

robin.davis@cbw.co.uk

John Dickinson

john.dickinson@cbw.co.uk

Odhran Dodd

odhran.dodd@cbw.co.uk

Graham Foster

graham.foster@cbw.co.uk

Toby Hermitage

toby.hermitage@cbw.co.uk

Nyall Jacobs

nyall.jacobs@cbw.co.uk

David Kramer

david.kramer@cbw.co.uk

Tony Lesser

tony.lessner@cbw.co.uk

Dan Rose

dan.rose@cbw.co.uk

Vipul Shah

vipul.shah@cbw.co.uk

Paul Smethurst

paul.smethurst@cbw.co.uk

Malcolm Somerston

malcolm.somerston@cbw.co.uk

Edward Tsui

edward.tsui@cbw.co.uk

Andy White

andy.white@cbw.co.uk

Peter Winter

peter.winter@cbw.co.uk

Paul Woosey

paul.woosey@cbw.co.uk

UNITED KINGDOM

Wilson Wright LLP

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Thavies Inn House, 3-4 Holborn Circus, London EC1N 2HA

T +44 20 7832 0444

E ww@wilsonwright.co.uk

F +44 20 7832 0400

W www.wilsonwright.com

Contact partners

Warren Baker

warren.baker@wilsonwright.co.uk

Partners

Warren Baker

warren.baker@wilsonwright.co.uk

Michael Biggs

michael.biggs@wilsonwright.co.uk

Adam Cramer

adam.cramer@wilsonwright.co.uk

Nikki Crane

nikki.crane@wilsonwright.co.uk

Lee Davy-Martin

lee.davymartin@wilsonwright.co.uk

Jamie Grossman

jamie.grossman@wilsonwright.co.uk

Michael Lerner

michael.lerner@wilsonwright.co.uk

Craig Nicholson

craig.nicholson@wilsonwright.co.uk

MANCHESTER

GMT

Royce Peeling Green Limited

Main office (see other offices in St Asaph)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

The Copper Room, Deva Centre, Trinity Way, Manchester M3 7BG

T +44 161 608 0000

E info@rpg.co.uk

F +44 161 608 0001

W www.rpg.co.uk

Contact partner

Martin Chatten

mchatten@rpg.co.uk

International Tax contact

Jonathan Brownson

jbrownson@rpg.co.uk

Directors

Jonathan Brownson

jbrownson@rpg.co.uk

Andrew Burnett

aburnett@rpg.co.uk

Martin Chatten

mchatten@rpg.co.uk

Alan Coleman

acoleman@rpg.co.uk

Carolyn Dutton

cdutton@rpg.co.uk

Anthony O'Connor

aconnor@rpgwealth.co.uk

Phillip Owen

powen@rpg.co.uk

Ian Paramor

iparamor@rpg.co.uk

Chris Poston

cposton@rpg.co.uk

Julian Redmond

jredmond@rpg.co.uk

Chris Slater

cslater@rpg.co.uk

Ian Wynn

iwynn@rpg.co.uk

NEWCASTLE UPON TYNE

GMT

RMT Accountants and Business Advisors Ltd

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Gosforth Park Avenue,
Newcastle upon Tyne, Tyne and Wear NE12 8EG

T +44 191 256 9500

E advice@r-m-t.co.uk

F +44 191 256 9501

W www.r-m-t.co.uk

Contact partner

Maxine Pott

maxine.pott@r-m-t.co.uk

Partners

Mike Pott – Managing Director

mike.pott@r-m-t.co.uk

Maxine Pott – Director

maxine.pott@r-m-t.co.uk

Anthony Andreasen – Director

anthony.andreasen@r-m-t.co.uk

Stephen Slater – Director

stephen.slater@r-m-t.co.uk

Paul Gainford – Director

paul.gainford@r-m-t.co.uk

Phil Harnby – Director

phil.harnby@r-m-t.co.uk

Richard Humphreys – Director

richard.humphreys@r-m-t.co.uk

NEWTOWNABBEY (Northern Ireland)

GMT

Johnston Kennedy DFK

See main office in Belfast

Address

13 Mallusk Park, Mallusk Drive, Newtownabbey BT36 4GN

T +44 2890 843738

E Newtownabbey@johnston-kennedy.com

F +44 2890 840912

W www.johnston-kennedy.com

Contact partners

James Gage

jamesgage@johnston-kennedy.com

Pamela Henry

OXFORD

GMT

Shaw GibbsAccounting | Audit | Tax | Business Consulting | Personal Finance |
Corporate Finance | Insolvency | HR

Address

264 Banbury Road, Oxford, OX2 7DY

T +44 1865 292200

E info@shawgibbs.com

F +44 1865 292201

W www.shawgibbs.com

Contact partner

Peter O'Connell

peter.oconnell@shawgibbs.com

Partners

Lorna Watson

lorna.watson@shawgibbs.com

Steve Neal

steve.neal@shawgibbs.com

Angela Caiger

angela.caiger@shawgibb.com

David Rickwood

david.rickwood@shawgibbs.com

Leigh Smith

leigh.smith@shawgibbs.com

Stephen Wetherall

stephen.wetherall@shawgibbs.com

Ed Gibson

ed.gibson@shawgibbs.com

UNITED KINGDOM

Partners (continued)

Clifford Brown
Hayley Simmons
Sarah Gardener
Peter Watts

clifford.brown@shawgibbs.com
hayley.simmons@shawgibbs.com
sarah.gardener@shawgibbs.com
peter.watts@shawgibbs.com

Other Office

Address

3-4 Devonshire Street, London, W1W 5DT

T +44 207 7436 4773

E info@shawgibbs.com

F +44 203 3440 5001

W www.shawgibbs.com

Contact partner

Peter O'Connell

peter.oconnell@shawgibbs.com

SHEFFIELD

GMT

Landin Wilcock and Co Chartered Accountants

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

68 Queen Street, Sheffield, South Yorkshire S1 1WR

T +44 114 275 4321

E kevin.parkes@landin-wilcock.co.uk

F +44 114 276 1312

W www.landin-wilcock.co.uk

Contact partner

Kevin Parkes

kevin.parkes@landin-wilcock.co.uk

International Tax contact

Michael Webster

michael.webster@landin-wilcock.co.uk

Partners

Kevin Parkes
Michael Webster
Robert Grierson
Howard Mee
Robert Hampstead

kevin.parkes@landin-wilcock.co.uk
michael.webster@landin-wilcock.co.uk
robert.grierson@landin-wilcock.co.uk
howard@landin-wilcock.co.uk
robert.hampstead@landin-wilcock.co.uk

SOUTHAMPTON

GMT

Langdowns DFK Limited (Network Firm)

Main office (see other offices in Andover and Basingstoke)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Fleming Court, Leigh Road, Easteigh, Southampton,
Hampshire SO50 9PD

T +44 23 8061 3000

E nraynsford@langdownsdfk.com

F +44 23 8064 9700

W www.langdownsdfk.com

Contact partner

Neil Raynsford

nraynsford@langdownsdfk.com

International Tax contact

Graeme Lovell

glovell@langdownsdfk.com

Partners

Robert Law
Neil Raynsford
Graeme Lovell
Graham Taylor
David J. Ings
Ross Garfitt

rlaw@langdownsdfk.com
nraynsford@langdownsdfk.com
glovell@langdownsdfk.com
gtaylor@langdownsdfk.com
djings@langdownsdfk.com
rgarfitt@langdownsdfk.com

ST ASAPH

GMT

Royce Peeling Green Limited

See main office in Manchester

Personal Finance**Address**

Gwernigron, The Roe, St Asaph, Denbighshire LL17 0HY

T +44 1745 582933

E info@rpg.co.uk

F +44 1745 585964

W www.rpg.co.uk

Contact partner

Phillip Owen

powen@rpgwealth.co.uk

John Sangster

jsangster@rpgwealth.co.uk

URUGUAY

MONTEVIDEO

GMT -3

CCP Asociados (Correspondent Member)

Accounting | Tax | Business Consulting | Law | Personal Finance

Address

Ituzaingó No 1312, Office 101, Montevideo CP 11000

T +598 2915 3140

E estudio@ccp.com.uy

+598 2915 4146

W www.ccp.com.uy

F +598 2915 4146

Contact partner

Cosme Correa

ccorrea@ccp.com.uy

Partners

Cosme Correa

ccorrea@ccp.com.uy

Liliana Pereira Carabajal

lpereira@ccp.com.uy

UNITED STATES OF AMERICA

For country assistance:

DFK International/USA

Address

1801 California Street, Suite 2400, Denver, CO 80202

T +1 571 232 5472

E mdillmore@dfk.com

W www.dfkusa.com

Contact partner

Maureen Dillmore
(Executive Officer)

+1 571 232 5472

mdillmore@dfk.com

ALABAMA, Mobile

GMT -9

Wilkins Miller LLC

Accounting | Audit | Tax | Business Consulting

Address

41 West I-65 Service Rd. North, Suite 400, Mobile, Alabama 36608

T +1 251 410 6700

E wilkinsmiller@wilkinsmiller.com

F +1 251 410 6799

W www.wilkinsmiller.com

Contact partner

Allen Carroll

acarroll@wilkinsmiller.com

Partners

Pat Bessonon

pbessonon@wilkinsmiller.com

Brian Blakeney

bblakeney@wilkinsmiller.com

Frank Brown

fbrown@wilkinsmiller.com

Scott Browning

sbrowning@wilkinsmiller.com

Stacy Cummings

tcummings@wilkinsmiller.com

John Jeffries

jjeffries@wilkinsmiller.com

Erin Jones

ejones@wilkinsmiller.com

Michael Kintz

mkintz@wilkinsmiller.com

Leigh Knosher

lknosher@wilkinsmiller.com

Ken Litton

klitton@wilkinsmiller.com

Page Stalcup

pstalcup@wilkinsmiller.com

ALASKA, Anchorage

GMT -9

Swalling & Associates P.C.

Main office

Accounting | Audit | Tax | Business Consulting

Address

3201 C Street, Suite 405, Anchorage, AK 99503

T +1 907 563 7977

E wdeski@swallingcpas.com

F +1 907 561 7683

W www.swallingcpas.com

Contact partner

Wayne D. Eski

wdeski@swallingcpas.com

Partners

Gary N. Dixon

g.dixon@swallingcpas.com

Wayne D. Eski

wdeski@swallingcpas.com

Rita De La Torre

r.delatorre@swallingcpas.com

Swalling & Associates P.C.

Other office

Address

851 E. Westpoint Drive, Suite 108, Wasilla, AK 99654

T +1 907 376 1272

E c.swalling@swallingcpas.com

F +1 907 373 1272

W www.swallingcpas.com

Contact partner

Gary N. Dixon

g.dixon@swallingcpas.com

International Tax contact

J. C. (Chris) Swalling

c.swalling@swallingcpas.com

ARIZONA, TusconGMT -8

R&A CPAs.

Main office

Accounting | Audit | Tax | Business Consulting

Address

4542 E Camp Lowell Dr., Suite 100, Tuscon, Arizona, AZ 85712

T +1 520 881 4900

E feedback@randacpas.com

F +1 520 881 1475

W www.randacpas.com

Contact partner

Thomas K Furrier

tfurrier@randacpas.com

Partners

Phillip Dalrymple

pdalrymple@randacpas.com

Tariq Khan

tkhan@randacpas.com

Rodolfo Paredes

rparedes@randacpas.com

Charles L. Charvoz

ccharvoz@randacpas.com

Amy Chavez

achavez@randacpas.com

CALIFORNIA, ArcadiaGMT -8

HKG, LLP

Main office (see other offices in Irvine, Pasadena and San Francisco)

Accounting | Tax

Address

100 W. Walnut Street, 7th Floor, Pasadena, CA 91124

T +1 626 585 0666

E info@hkgllp.com

F +1 626 447 0014

W www.hkgcpa.com

Contact partner

David Hinton

dhinton@hkgcpa.com

Curt Natham

cnatham@hkgcpa.com

Partners

David Hinton

dhinton@hkgcpa.com

Jeffrey Chase

jchase@hkgcpa.com

Eric (Tony) Gronroos

egronroos@hkgcpa.com

Curt Natham

cnatham@hkgcpa.com

Michael Bryant

mbryant@hkgcpa.com

Terry Krupczak

tkrupczak@hkgcpa.com

Wendy Kwong

kwong@hkgcpa.com

Virna Lisa McCloskey

vmccloskey@hkgcpa.com

Gursey | Schneider LLP

Other office (see Main offices in Los Angeles)

Address

16633 Ventura Blvd. Suite 1320, Encino, California 91436

T +1 310 552 0960

F +1 310 557 3468

W www.gursey.com**Contact partners**

Stephan Wasserman

swasserman@gursey.com

Gary Krausz

gkrausz@gursey.com**Gursey | Schneider LLP**

Main office (see other offices in Encino, Irvine, San Francisco and Torrance)

Accounting | Litigation Support | Tax | Business Management | Business Valuation**Address**

1888 Century Park East, Ninth Floor, Los Angeles, CA 90067

T +1 310 552 0960

F +1 310 557 3468

W www.gursey.com**Contact partners**

Stephan Wasserman

swasserman@gursey.com

Gary Krausz

gkrausz@gursey.com**Partners**

Nazfar Afshar

nafshar@gursey.com

Marie Ambrosino

mambrosino@gursey.com

David Blumenthal

dblumenthal@gursey.com

Keith Dolabson

kdolabson@gursey.com

Kristina Fujisaki

tfujisaki@gursey.com

Kristen Gillespie

kgillespie@gursey.com

James Good

jgood@gursey.com

Brian Gray

bgray@gursey.com

Tracy Faryl Katz

tkatz@gursey.com

Gary Krausz

gkrausz@gursey.com

David Swan

dswan@gursey.com

Shannon Ward

sward@gursey.com

Stephan Wasserman

swasserman@gursey.com

Robert Watts

rwatts@gursey.com

Kristin Webster

kwebster@gursey.com

CALIFORNIA, Orange County (Southern California Area)

GMT -8

Gursey | Schneider LLP

See other offices in California

Address

2211 Michelson Drive., Suite 830, Irvine, California 92612

T +1 949 265 9900

F +1 949 265 9901

W www.gursey.com

Contact partner

Robert Watts

rwatts@gursey.com

RJI International CPAs

Accounting | Audit | Tax | Business Consulting

Address

18012 Sky Park Circle, Suite 200, Irvine, CA 92614

T +1 949 852 1600

E info@rjicpas.com

F +1 949 852 1606

W www.rjicpas.com

Contact partner

Fernando R. Jimenez

fjimenez@rjicpas.com

International Tax contact

Manuel J. Ramirez

mramirez@rjicpas.com

Partners

Manuel J. Ramirez

mramirez@rjicpas.com

Fernando R. Jimenez

fjimenez@rjicpas.com

Gordon MacLean

gmaclean@rjicpas.com

CALIFORNIA, San Diego

GMT -8

Gursey | Schneider LLP

See other offices in California

Address

401 B Street, Suite 2300, San Diego, CA 92101

T +1 619 819 7115

F +1 619 819 7116

W www.gursey.com

Contact partner

Stephan Wasserman

swasserman@gursey.com

Gary Krausz

gkrausz@gursey.com

CALIFORNIA, San Francisco

GMT -8

**Shea Labagh Dobberstein –
Certified Public Accountants & Advisors**

Main office (see other office in California)

Accounting | Audit | Tax | Business Consulting | Litigation Support

Address

505 Montgomery Street, Fifth Floor, San Francisco, CA 94111

T +1 415 397 4444

E jdobberstein@sldcpa.com

F +1 415 981 0898

W www.sldcpa.com

Contact partners

James Dobberstein

jdobberstein@sldcpa.com

Robert Zurcher

bzurcher@sldcpa.com

U.S.A.

Principals

Marc Armstrong

Richard Baker

Julie Barbetti

Liza Belale

Adam Buttery

John Carlevaris

James Dobberstein

Nancy Ferrell

Edward Hanley

David Melone

Ronald Simonian

Chika Shimada

Bill Wright

Robert Zurcher

Marmstrong@sldcpa.com

rbaker@sldcpa.com

jbarbetti@sldcpa.com

Lbelale@sldcpa.com

abuttery@sldcpa.com

jcarlevaris@sldcpa.com

jdobberstein@sldcpa.com

nferrell@sldcpa.com

ehanley@sldcpa.com

dmelone@sldcpa.com

rsimonian@sldcpa.com

Cshimada@sldcpa.com

bwright@sldcpa.com

bzurcher@sldcpa.com

Gursey | Schneider LLP

Other office (see Main offices in Los Angeles)

Address

50 California Street, Suite 1320, San Francisco, CA 94111

T +1 415 855 8400

F +1 415 855 8410

W www.gursey.com

Contact partners

Stephan Wasserman

Gary Krausz

swasserman@gursey.com

gkrausz@gursey.com

CALIFORNIA, San Mateo

GMT -8

Shea Labagh Dobberstein –
Certified Public Accountants & Advisors

See other office in California

Address

1700 S. El Camino Real, Suite 500, San Mateo, CA 94402

T +1 650 579 7200

F +1 650 579 1041

E jdobberstein@sldcpa.com

W www.sldcpa.com

Contact partners

Nancy Ferrell

Edward Hanley

Ronald Simonian

nferrell@sldcpa.com

ehanley@sldcpa.com

rsimonian@sldcpa.com

CALIFORNIA, Santa Rosa (San Francisco Bay Area)GMT -8

Zainer Rinehart Clarke, CPAs

Main office (see other office in California)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

3510 Unocal Place, Suite 350, Santa Rosa, CA 95403

T +1 707 525 1163

E zrc@zrccpas.com

F +1 707 525 0331

W www.zrccpas.com

Contact partner

Betsy Stewart

bstewart@zrccpas.com

International contact

Linda Kachiu

lkachiu@zrccpas.com

International Tax contact

Betsy Stewart

bstewart@zrccpas.com

Partners

Betsy Stewart

bstewart@zrccpas.com

Linda Kachiu

lkachiu@zrccpas.com

Principal

Danielle Sandoval

dsandoval@zrccpas.com

CALIFORNIA, TorranceGMT -8

Gursey | Schneider LLP

See main office in California

Address

20355 Hawthorne Boulevard, First Floor, Torrance, CA 90503

T +1 310 370 6122

W www.gursey.com

F +1 310 370 6188

Contact partner

Robert Watts

rwatts@gursey.com

CALIFORNIA, Walnut CreekGMT -8

**Shea Labagh Dobberstein –
Certified Public Accountants & Advisors**

see main office in California)

Address

100 Pringle Ave, Walnut Creek, CA

T +1 415 397 4444

E jdobberstein@sldcpa.com

F +1 415 981 0898

W www.sldcpa.com

Contact partners

Marc Armstrong

Marmstrong@sldcpa.com

Richard Baker

rbaker@sldcpa.com

Zainer Rinehart Clarke, CPAs

See main office in California

Address

1050 Adams Street, Suite C, St. Helena, CA 94574

T +1 707 525 1163

E zrc@zrccpas.com

F +1 707 525 0331

W www.zrccpas.com

Contact partner

Betsy Stewart

bstewart@zrccpas.com

Principal

Danielle Sandoval

dsandoval@zrccpas.com

Stockman Kast Ryan + Co. LLP

Accounting | Audit | Tax | Business Consulting

Address

102 N Cascade Avenue, Suite 400, Colorado Springs, CO 80903

T +1 719 630 1186

E tanderson@skrco.com

F +1 719 630 1187

W www.skrco.com

Contact partner

Trinity Bradley-Anderson

tanderson@skrco.com

Partners

Trinity Bradley-Anderson

tanderson@skrco.com

Ann Koenigsman

akoenigsman@skrco.com

Ellen Fisher

efisher@skrco.com

Steve Hochstetter

shochstetter@skrco.com

Judy Kaltenbacher

jkaltenbacher@skrco.com

David Kast

dkast@skrco.com

Michael Rowe

mrowe@skrco.com

Eric Ryan

eryan@skrco.com

Jordan Empey

jempey@skrco.com

Iannuzzi, Manetta & Company

See main office in Michigan

Address

9291 Indigo Isle Court, Suite 201, Bonita Springs, FL 34135

T +1 800 218 3230

E fiannuzzi@imc-cpa.com

W www.imc-cpa.com

Contact partner

Frank Iannuzzi

fiannuzzi@imc-cpa.com

FLORIDA, Boyton Beach

GMT -5

Liggett and Webb, P.A.

See main office in New York

Address

1901 South Congress Avenue, Suite 110, Boynton Beach, FL 33426

T +1 561 752 1721

E info@lvwcpa.com

F +1 561 734 8562

W www.lvwcpa.com

Contact partner

Derek Webb

derekw@lvwcpa.com

FLORIDA, Miami

GMT -5

Bohlmann Accounting Group

Accounting | Audit | Tax | Business Consulting

Address

9130 South Dadeland Blvd., Suite #1900, Miami, FL 33156

T +1 786 787 1100

E skrause@bagpllc.com

F +1 786 787 1101

W www.bagpllc.com

Contact partner

Benjamin Bohlmann

bbohlmann@bagpllc.com

Partners

Benjamin Bohlmann

bbohlmann@bagpllc.com

Carlos Ramirez

cramirez@bagpllc.com

GEORGIA, Atlanta

GMT -5

Bennett Thrasher LLP.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

3300 Riverwood Parkway, Suite 700, Atlanta, GA 30339

T +1 770 396 2200

E jeff.eischeid@btcpa.net

F +1 770 390 0394

W www.btcpa.net

Contact partner

Jeff Eischeid

jeff.eischeid@btcpa.net

International contact

Scott Hazy

shazy@btcpa.net

Partners

Betsi Barrett

betsi.barrett@btcpa.net

Torie Barry

torie.barry@btcpa.net

Richard Bartolanzo

richard.bartolanzo@btcpa.net

Chris Benner

chris.benner@btcpa.net

Cory Bennett

cory.bennett@btcpa.net

Rick Bennett

rick.bennett@btcpa.net

Patrick Braley

patrick.braley@btcpa.net

Jeff Call

jeff.call@btcpa.net

Michael Dukes

michael.dukes@btcpa.net

Vince Eget

vince.eget@btcpa.net

Jeff Eischeid

jeff.eischeid@btcpa.net

Raygan Evans

raygan.evans@btcpa.net

U.S.A.

Partners (continued)

Chad Graves	chad.graves@btcpa.net
Matt Grosvenor	matt.grosvenor@btcpa.net
Anton Hayward	anton.hayward@btcpa.net
Scott Hazy	scott.hazy@btcpa.net
Tom Jollay	thomas.jollay@btcpa.net
Tim Kelly	tim.kelly@btcpa.net
David Kloess	david.kloess@btcpa.net
Zack Leder	zack.leder@btcpa.net
Tigger Marshall	tigger.marshall@btcpa.net
Ben Miller	ben.miller@btcpa.net
Alana Mueller	alana.mueller@btcpa.net
Tim Oberst	tim.oberst@btcpa.net
Jennings Pitts	jennings.pitts@btcpa.net
Rick Rosell	rick.rosell@btcpa.net
Peter Stathopoulos	peter.stathopoulos@btcpa.net
Rick Suid	rick.suid@btcpa.net
Jonathan Swartz	jonathan.swartz@btcpa.net
Lindsey Sykes	lindsey.sykes@btcpa.net
Rob Taylor	rob.taylor@btcpa.net
Ken Thrasher	ken.thrasher@btcpa.net
Michael Thrasher	michael.thrasher@btcpa.net
Jenna Walker	jenna.walker@btcpa.net
Tim Watt	tim.watt@btcpa.net
Trey Webb	trey.webb@btcpa.net
Jerry Weil	jerry.weil@btcpa.net
Patrick Williams	patrick.williams@btcpa.net

MARYLAND, Baltimore

GMT -5

Ellin & Tucker

Main office (see other offices in Maryland and Washington D.C.)

Accounting | Audit | Tax | Business Consulting

Address

400 East Pratt Street, Suite 200, Baltimore, MD 21202

T +1 410 727 5735

E ebrake@ellinandtucker.com

F +1 410 727 1405

W www.ellinandtucker.com

Contact partner

Edwin R. Brake

ebrake@ellinandtucker.com

Directors

W. Streett Baldwin

sbaldwin@ellinandtucker.com

Frank Brodnax

fbrodnax@ellinandtucker.com

Edwin R. Brake

ebrake@ellinandtucker.com

Thomas A. Byers

tbyers@ellinandtucker.com

Aileen M. Eskildsen

aeskildsen@ellinandtucker.com

Todd A. Feuerman

tfeuerman@ellinandtucker.com

Harold I. Hackerman

hhackerman@ellinandtucker.com

Carl Kempel

ckempel@ellinandtucker.com

R. Christopher Rosenthal

croenthal@ellinandtucker.com

Steven S. Manekin

smanekin@ellinandtucker.com

Bryan C. Porter

bporter@ellinandtucker.com

Jared A. Rosen

jrosen@ellinandtucker.com

David D. Schriver

dschriver@ellinandtucker.com

Michael Strauss

mstrauss@ellinandtucker.com

Daniel J. Thrailkill

dthrailkill@ellinandtucker.com

 MASSACHUSETTS, Boston

GMT -5

Clarke, Snow & Riley LLP

Accounting | Audit | Tax | Business Consulting

Address

25 Newport Avenue Extension, Quincy, MA 02171

T +1 617 773 9944

E tc@csrkc.com

F +1 617 773 9292

W www.csrkc.com

Contact partner

Thomas Clarke

tc@csrkc.com

International Tax contact

Jason Ingraham

ji@csrkc.com

Partners

Thomas Clarke

tc@csrkc.com

Michael J. Hall

mjh@csrkc.com

William T. Riley

wtr@csrkc.com

 MICHIGAN, Troy

GMT -5

Iannuzzi, Manetta & Company

Main office (see other offices in Florida)

Accounting | Audit | Tax | Business Consulting

Address

1175 W. Long Lake Road, Suite 201, Troy, MI 48098

T +1 248 641 0005

E fiannuzzi@imc-cpa.com

F +1 248 641 2988

W <http://www.imc-cpa.com>

Contact partner

Frank Iannuzzi

fiannuzzi@imc-cpa.com

Partners

Frank Iannuzzi

fiannuzzi@imc-cpa.com

Mark Manetta

mmanetta@imc-cpa.com

David Curry

dcurry@imc-cpa.com

Christopher Iannuzzi

ciannuzzi@imc-cpa.com

Eric Scholtes

escholtes@imc-cpa.com

Abdo, Eick & Meyers LLP

Main office (see other offices in Minnesota)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

5201 Eden Avenue, Suite 250, Edina, MN 55436

T +1 952 835 9090

E steven.mcdonald@aemcpas.com

F +1 952 835 3261

W www.aemcpas.com**Contact partner**

Steven R. McDonald

steven.mcdonald@aemcpas.com**Partners**

John Abdo 'Jack'

jack.abdo@aemcpas.com

Steven Anseth

steven.anseth@aemcpas.com

Andrew Berg

andrew.berg@aemcpas.com

Scott Danger

scott.danger@aemcpas.com

Brad Falteysek

brad.falteysek@aemcpas.com

Kevin Kalal

kevin.kalal@aemcpas.com

Scott Mason

scott.mason@aemcpas.com

Douglas McDonald

douglas.mcdonald@aemcpas.com

Steven McDonald

steven.mcdonald@aemcpas.com

Jean McGann

jean.mcgann@aemfinancialsolutions.com

Kyle Meyers

kyle.meyers@aemcpas.com

Judd Nordquist

judd.nordquist@aemcpas.com

Thomas Olinger

thomas.olinger@aemcpas.com

Karen Post

karen.post@aemcpas.com

Christine Powers

christine.powers@aemcpas.com

Brad Reich

brad.reich@aemcpas.com

Matthew Ringwelski

matthew.ringwelski@aemcpas.com

Joshua Sherburne

joshua.sherburne@aemcpas.com

Andrew Thom

andrew.thom@aemcpas.com

Steven Toelle

steven.toelle@aemcpas.com**Abdo, Eick & Meyers LLP**

See main office in Minnesota

Address

100 Warren Street

Suite 600,

Mankato, MN 56002 -3166

PO Box Address

PO Box 3166

Mankato, MN 56002-316

T +1 507 625 2727

E christine.powers@aemcpas.com

F +1 507 388 9139

W www.aemcpas.com**Contact partner**

Christine Powers

christine.powers@aemcpas.com

NEVADA, Las Vegas

GMT -8

Piercy, Bowler, Taylor & Kern

Main office (see other office in Utah)

Accounting | Audit | Tax | Business Consulting

Address

6100 Elton Avenue, Suite 1000, Las Vegas, NV 89107

T +1 702 384 1120

E lrpiercy@pbtk.com

F +1 702 870 2474

W www.pbtk.com**Contact partner**

L. Ralph Piercy

lrpiercy@pbtk.com**Partners**

Jim Andrus

jandrus@pbtk.com

Lisa Cross

lcross@pbtk.com

Tom Donohue

tomd@pbtk.com

Jeff Edwards

jedwards@pbtk.com

Michael Kern

mkern@pbtk.com

William Nelson

bnelson@pbtk.com

L. Ralph Piercy

lrpiercy@pbtk.com

Michael Rosten

mrosten@pbtk.com

Scott Taylor

staylor@pbtk.com

Ryan Whitman

rwhitman@pbtk.com

Jim Wilcox

jwilcox@pbtk.com

NEW JERSEY

GMT -5

Friedman LLP

See main office in New York, New York City

Address

100 Eagle Rock Avenue, Suite 200, East Hanover, NJ 07936

T +1 973 929 3500

E info@friedmanllp.com

F +1 973 929 3501

W www.friedmanllp.com**Contact partner**

C. Christopher Smith

csmith@friedmanllp.com**Partners**

Michael Cohen

mcohen@friedmanllp.com

Barry Eckenthal

beckenthal@friedmanllp.com

Marc P. Eidelberg

meidelberg@friedmanllp.com

Robert E. Fiorentino

rfiorentino@friedmanllp.com

Michael Goldman

mgoldman@friedmanllp.com

Richard A. Klass

rklass@friedmanllp.com

Scott R. Krieger

skrieger@friedmanllp.com

Brian Kristiansen

bkristiansen@friedmanllp.com

Susan Miano

smiano@friedmanllp.com

Randall Paulikens

rpaulikens@friedmanllp.com

Jonathan E. Perelman

jperelman@friedmanllp.com

Barry S. Sziklay

bsziklay@friedmanllp.com

Scott Testa

stesta@friedmanllp.com**Address**

301 Lippincott Drive, 4th Floor, Marlton, NJ 08053

T +1 856 830 1600

E info@friedmanllp.com

F +1 856 396 0022

W www.friedmanllp.com**Contact partner**

Carl Bagell

cbagell@friedmanllp.com

U.S.A.

Partners

Glenn Josephs

gjosephs@friedmanllp.com

Neil Levine

nlevine@friedmanllp.com

Mark Nicastro

mnicastro@friedmanllp.com

Michael Saccomanno

msaccomanno@friedmanllp.com

Lee Sheilds

lsheilds@friedmanllp.com

Justin Van Fleet

jvanfleet@friedmanllp.com

Address

327 Central Avenue, Linwood, NJ 08221

T +1 609 927 2222

E info@friedmanllp.com

F +1 609 653 0675

W www.friedmanllp.com

Contact partners

Diane Gitto

dgitto@friedmanllp.com

Debra Parker

dparker@friedmanllp.com

Audrey J. Sherrick

asherrick@friedmanllp.com

Douglas J. Heun

dheun@friedmanllp.com

Address

77 Route 37 West, Toms River, NJ 08755

T +1 732 818 9180

E info@friedmanllp.com

F +1 732 818 9633

W www.friedmanllp.com

Contact partner

David Waddington

dwaddington@friedmanllp.com

Beijing office

Address

11th Floor, Zhong Tang Building, No. 110 Xizhimenwai St,
Beijing, China 100044

T +86 10 6591 8968

E info@friedmanllp.com

W www.friedmanllp.com

Contact partners

Jason Tang

jtang@friedmanllp.com

Eddie Wong

ewong@friedmanllp.com

NEW YORK, Albany

GMT -5

Staff Ciampino & Company P.C.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

10 Colvin Avenue, Albany, NY 12206

T +1 518 459 9205

E dciampino@staffciampino.com

F +1 518 459 1395

W www.staffciampino.com

Contact partner

Daniel A. Ciampino

dciampino@staffciampino.com

Partners

Jeffrey M. Canastra

jcanastra@staffciampino.com

Daniel A. Ciampino

dciampino@staffciampino.com

Neil P. Goca

ngoca@staffciampino.com

Jami L. Olsen

jolsen@staffciampino.com

Stephen Constantine

sconstantine@staffciampino.com

Robert Baker

rbaker@staffciampino.com

NEW YORK, Long Island

GMT -5

Friedman LLP

See main office in New York, New York City

Address

50 Charles Lindbergh Rd., Suite 510, Uniondale, NY 11553

T +1 516 281 9100

E info@friedmanllp.com

F +1 516 281 9101

W www.friedmanllp.com

Contact partner

John Bono

jbono@friedmanllp.com

Seth Marin

smarin@friedmanllp.com

Partners

John Bono

jbono@friedmanllp.com

Linda W. Heaney

lheaney@friedmanllp.com

David P. McKelvey

dmckelvey@friedmanllp.com

Lawrence Weiser

lweiser@friedmanllp.com

Jeffrey Weiss

jweiss@friedmanllp.com

Seth Marin

smarin@friedmanllp.com

Barry M. Marin

bmarin@friedmanllp.com

NEW YORK, New York City

GMT -4

Friedman LLP

Main office (see other offices in Beijing, New Jersey, New York, Long Island and Pennsylvania)

Accounting | Audit | Tax | Business Consulting**Address**

1700 Broadway, New York City, NY 10019

T +1 212 842 7000

E info@friedmanllp.com

F +1 212 842 7001

W www.friedmanllp.com

Contact partner

Frederick R. Berk

fberk@friedmanllp.com

Harriet Greenberg

hgreenberg@friedmanllp.com

International Tax contactRyan Dudley (Partner,
International Tax Services)

rdudley@friedmanllp.com

Co-Managing Partners

Frederick R. Berk

fberk@friedmanllp.com

Harriet Greenberg

hgreenberg@friedmanllp.com

Partners

Frederick R. Berk

fberk@friedmanllp.com

Phillip A. Bottari

pbottari@friedmanllp.com

Robert Charron

rcharron@friedmanllp.com

Muriel Cheng

mcheng@friedmanllp.com

Joseph A. Crivelli

jcrivelli@friedmanllp.com

Neil W. Ehrenkrantz

nehrenkrantz@friedmanllp.com

Ronald Frimmer

rfrimmer@friedmanllp.com

Jay L. Goldstein

jgoldstein@friedmanllp.com

Harriet Greenberg

hgreenberg@friedmanllp.com

Michael Greenwald

mgreenwald@friedmanllp.com

Richard G. Hoffman

rhoffman@friedmanllp.com

Kevin M. Hyams

khyams@friedmanllp.com

Jerald Jacobik

jjacobik@friedmanllp.com

Amish Mehta

amehta@friedmanllp.com

Jeffrey Mestel

jmestel@friedmanllp.com

Theodore Port

tport@friedmanllp.com

U.S.A.

Partners (continued)

Michael Sacco	msacco@friedmanllp.com
Jeffrey Stavin	jstavin@friedmanllp.com
Scott Stavin	sstavin@friedmanllp.com
Harry Steinmetz	hsteinmetz@friedmanllp.com
Jason Tang	jtang@friedmanllp.com
Eric Tunis	etunis@friedmanllp.com
Geoff Wilson	gwilson@friedmanllp.com
Eddie Wong	ewong@friedmanllp.com

Liggett and Webb, P.A.

Main office (see other offices in Florida)

Accounting | Audit | Tax

Address

432 Park Avenue South, 10th Floor, New York, New York 10016

T +1 212 481 3490	E info@lvwcpa.com
F +1 212 481 3496	W www.lvwcpa.com

Contact partner

Jim Liggett jiml@lvwcpa.com

Partners

Jim Liggett	jiml@lvwcpa.com
Arpita Joshi	arpitaj@lvwcpa.com
Carmine Chiappetta, Principal	carmine@lvwcpa.com
Jim Alvilli	jima@lvwcpa.com

NORTH CAROLINA, Greensboro

GMT -5

Bernard Robinson & Company LLP

Accounting | Audit | Tax | Business Consulting

Address

1501 Highwoods Blvd. Suite 300, Greensboro, NC 27410	PO Box Address Po Box 19608 Greensboro, NC 27419-9608
--	---

T +1 336 294 4494	E info@brccpa.com
F +1 336 294 4495	W www.brccpa.com

Contact partner

Wade Pack wpack@brccpa.com

Partners

Jeremy Bass	jbass@brccpa.com
Victor Blackburn	vblackburn@brccpa.com
Courtney Coker	ccoker@brccpa.com
James Connolly	jconnolly@brccpa.com
Daniel Hayes	dhayes@brccpa.com
Tim Hooks	thooks@brccpa.com
Sherry Johnson	sjohnson@brccpa.com
Lory Kelley	lkelly@brccpa.com
Ron Kuyath	rkuyath@brccpa.com
Tracey Martin	tmartin@brccpa.com
Sandy Newell	snewell@brccpa.com
Wade Pack	wpack@brccpa.com
Genie Petrangeli	genie.petrangeli@brccpa.com
Kimberly Ripberger	kripberger@brccpa.com
Ben Ripple	bripple@brccpa.com
Freddy Robinson	frobenson@brccpa.com
Rhonda Skiles	rskiles@brccpa.com
Tim Smith	tsmith@brccpa.com
Erica Vernon	evernon@brccpa.com

Address

Six Forks Center II, 4700 Homewood Court, Ste 105, Raleigh, NC 27609

T +1 919 862 0004

E info@brccpa.com

F +1 919 862 0009

W www.brccpa.com

Contact partner

Ron Kuyath

rkuyath@brccpa.com

Sandy Newell

snewell@brccpa.com

Kimberly Ripberger

kripberger@brccpa.com

Address

1255 Creekshire Way, Suite 241, Winston-Salem, NC 27103

T +1 336 294 4494

E info@brccpa.com

F +1 336 294 4495

W www.brccpa.com

Contact partner

James Connolly

jconnolly@brccpa.com

Lory Kelley

lkelley@brccpa.com

Tracey Martin

tmartin@brccpa.com

Address

100 E. Cumberland Street, Dunn, NC 28334

T +1 910 892 1021

E info@brccpa.com

W www.brccpa.com

Contact partner

Jeremy Bass

jbass@brccpa.com

Sherry Johnson

sjohnson@brccpa.com

OHIO, Cincinnati

GMT -5

Mellott & Mellott, P.L.L.

Accounting | Audit | Tax | Business Consulting

Address

312 Walnut Street, Suite 2500, Cincinnati, OH 45202

T +1 513 241 2940

E donjr@mellottcpa.com

F +1 513 241 0712

W www.mellottcpa.com

Contact partner

Donald L. Mellott, Jr.

donjr@mellottcpa.com

+1 513 382 8440 (mobile)

Partners

Gregory A. Deyhle

gdeyhle@mellottcpa.com

Matthew G. Juengling

mattj@mellottcpa.com

Donald L. Mellott Jr.

donjr@mellottcpa.com

John P. Mellott

jmellott@mellottcpa.com

Richard J. Rumpler

rrumpler@mellottcpa.com

Thomas D. Heldman

theldman@mellottcpa.com

Jennifer R. Martin

jmartin@mellottcpa.com

Geffen Mesher & Company, P.C.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

888 S.W. Fifth Avenue, Suite 800, Portland, OR 97204

T +1 503 221 0141

E mrompa@gmco.com

F +1 503 227 7924

W www.gmco.com

Contact shareholder

Michael A. Rompa

mrompa@gmco.com

+1 503 445 3342 (direct line)

Shareholders

David E. Adams

dadams@gmco.com

Brian Annand

bannand@gmco.com

Preston R. Byrd

pbyrd@gmco.com

Melissa Carlgren

mcarlgren@gmco.com

Raymond C. Cheung

rcheung@gmco.com

Stanley D. Geffen

sgeffen@gmco.com

Tania D. Gitch

tgitch@gmco.com

Richard L. Hawkins

rhawkins@gmco.com

John T. Lorenz

jlorenz@gmco.com

Michael L. Lortz

mlortz@gmco.com

Douglas R. Lovett

dlovett@gmco.com

Billy M. Morgan, Jr.

bmorgan@gmco.com

Daniel M. O'Leary

doleary@gmco.com

Graham B. Petersen

gpetersen@gmco.com

Tony A. Pizzuti

tpizzuti@gmco.com

Kyle A. Podd

kpodd@gmco.com

David S. Porter

dporter@gmco.com

Michael A. Rompa

mrompa@gmco.com

Friedman LLP

Other office (see main office in New York)

Address

2000 Market Street, Suite 500, Philadelphia, PA 19103

T +1 215 496 9200

E info@friedmanllp.com

F +1 215 496 9604

W www.friedmanllp.com

Contact partner

Charles M. Schechtman

cschechtman@friedmanllp.com

Partners

Colleen M. Crandell

ccrandall@friedmanllp.com

Harris L. Devor

hdevor@friedmanllp.com

Brian F. Duffy

bduffy@friedmanllp.com

Kimberly Dula

kdula@friedmanllp.com

Kirsten L. Flanagan

kirsten@friedmanllp.com

Russell Gordon

rgordon@friedmanllp.com

Bruce S. Marks

bmarks@friedmanllp.com

Denise McKnight

dmcknight@friedmanllp.com

John O'Donnell

jodonnell@friedmanllp.com

Michael F. Sutter

msutter@friedmanllp.com

TEXAS, Houston

GMT -6

EEPB, P.C.

Accounting | Audit | Tax | Business Consulting

Address

2950 North Loop West, Ste 1200, Houston, TX 77092

T +1 713 622 0016

E steve.parkhill@eepb.com

F +1 713 622 5527

W www.eepb.com**Contact partner**

Steven L. Parkhill

steve.parkhill@eepb.com**International contact**

Melvin C. Brackendorff

bo.brackendorff@eepb.com**Partners**

Melvin C. Brackendorff

bo.brackendorff@eepb.com

Gregory J. Crochet

greg.crochet@eepb.com

Michael B. Easley

mike.easley@eepb.com

Steve Edwards

steve.edwards@eepb.com

Nicholas D. Endres

nicholas.endres@eepb.com

Catherine J. C. Lightfoot

catherine.lightfoot@eepb.com

Douglas Louk

douglas.louk@eepb.com

Larry F. McCrary

larry.mccrary@eepb.com

Steven L. Parkhill

steve.parkhill@eepb.com

Michael L. Parmenter

michael.parmenter@eepb.com

J. Michael Wagner

michael.wagner@eepb.com

UTAH, Salt Lake City

GMT -8

Piercy, Bowler, Taylor & Kern

See main office in Nevada

Address

9980 South 300 West, Suite 200, Sandy, UT 84070

T +1 801 990 1120

E jandrus@pbtck.com

F +1 801 285 7401

W www.pbtck.com**Contact partner**

Jim Andrus

jandrus@pbtck.com**Partner**

Jim Andrus

jandrus@pbtck.com

WASHINGTON D.C.

GMT -5

Ellin & Tucker

See main office in Maryland

Address

655 15th Street NW, Suite 250, Washington DC 20005

T +1 202 638 0902

E croenthal@ellinandtucker.com

F +1 410 727 1405

W www.ellinandtucker.com**Contact partner**

R. Christopher Rosenthal

croenthal@ellinandtucker.com

Bader Martin, P.S.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

1000 Second Avenue, 34th Floor, Seattle, WA 98104

T +1 206 621 1900

E dstiefel@badermartin.com

F +1 206 682 1874

W www.badermartin.com

Contact partner

David A. Stiefel

dstiefel@badermartin.com

Partners

Kate L. Anderson

kanderson@badermartin.com

Steven B. Bishop

sbishop@badermartin.com

Mary E. Dickinson

mdickinson@badermartin.com

Rod K. Fujita

rfujita@badermartin.com

Kelly R. Nelson

knelson@badermartin.com

Robert Nicklos

rnicklos@badermartin.com

Susan B. Queary

squeary@badermartin.com

Stephanie B. Ritchie

sritchie@badermartin.com

Walter R. Smith

wsmith@badermartin.com

Allan G. Steinman

asteinman@badermartin.com

David A. Stiefel

dstiefel@badermartin.com

Scott F. Usher

susher@badermartin.com**VANUATU**

PORT VILA

GMT +11

AJC – Vanuatu (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

1276 Lini Highway, BP 1276, Port Vila

T +678 24 404

E contact@ajc-vanuatu.com

+678 77 44 500

W www.ajc-vanuatu.com

F +678 23 692

Contact partner

Martin St. Hilaire

martin@ajc-vanuatu.com

Partners

Martin St. Hilaire

martin@ajc-vanuatu.com

Pierre Zaccuri

pierre@ajc-vanuatu.com

VENEZUELA

CARACAS

GMT +7

Camero, Romero y Asociados

Accounting | Audit | Tax | Business Consulting | Law | Personal Finance

Address

Multicentro Empresarial Del Este Edificio Miranda, Torre A,
Piso 4, Oficina A-41, Caracas

T +58 212 2669955

E camerome@cantv.net

+58 212 2666815

W www.camerome.com.ve

F +58 212 2672738

Contact partner

Oswaldo Camero

+58 0416 6258556 (mobile)

Partners

Oswaldo Camero

VIETNAM

BINH DUONG PROVINCE

GMT +7

DFK Vietnam (Network Firm)

See main office in Hanoi

Address

127 Huynh Van Luy, Thu Dau Mot City, Binh Duong Province

E dfk@dfkvietnam.com

W www.dfkvietnam.com

Contact partner

Nguyen Canh

canhn@dfk.com.vn

HANOI

GMT +7

DFK Vietnam (Network Firm)

Main office (see other offices in Ho Chi Minh City and Binh Duong Province)

Accounting | Audit | Tax | Business Consulting

Address

Level 22, Hapulico Center Building, No 1 Nguyen Huy Tuong Street, Thanh
Xuan District., Hanoi

T +84 24 3559 2222

E hn@dfkvietnam.com

W www.dfkvietnam.com

Contact partner

Pham The Hung

pham.the.hung@dfkvietnam.com

+84 9 02028666 (mobile)

Partners

Pham The Hung

pham.the.hung@dfkvietnam.com

Nguyen Tien Dung

nguyen.tien.dung@dfkvietnam.com

DFK Vietnam (Network Firm)

See main office in Hanoi

Address

45 Bach Dang Street, Ward 2, Tan Binh District, Ho Chi Minh City

T +84 28 3547 1242

E dfk@dfk.com.vnW www.dfkvietnam.com**Contact partner**

Nguyen Luong Nhan

nhan@dfk.com.vn

+84 903 359842 (mobile)

Partner

Nguyen Van Tuyen

tuyen@dfk.com.vn

+84 903 609313 (mobile)

WALES (UNITED KINGDOM)**DSG Chartered Accountants** (Network Firm)

See main office in Liverpool

AddressUnit 5, Evolution HS, Lakeside Business Village, St David's Park,
Ewloe, Flintshire CH5 3XP

T +44 12 44 526 030

E cjw@dsg.uk.com

F +44 12 44 529 517

W www.dsg.uk.com**Contact partner**

Chris Wheatley

cjw@dsg.uk.com

COMPANY NAME INDEX

A

Abdo, Eick & Meyers LLP	116
ACCORDSERVE Conta Srl/ACCORDSERVE Advisory Srl	78
Acyatan & Co., CPAs	74
AdAc Sp. z.o.o.	75, 76
Added Value, UAB	57
Addere Revision	30
Adviser –	
Audidores Independentes	13
Adviser Sul –	
Audidores Independentes	12, 13
AHC	31, 32
AJC – Vanuatu	124
Aldar International Accountants & Consultants	56
Alfa Accountants and Advisers	68, 69
Alexander Sloan	97, 98
Alingsås Revision AB	88
Alok K Saxena Auditing & Accounting	78
Alqalaa Allybia Company QL	57
ALT DFK	79
AMA CPA Limited	26, 44
Amaya Lacayo & Cía. Ltda.	70
Amory González, CPA	43
AMT Bagimsiz Denetim ve SMMM A.S.	93
Anne Brady McQuillans DFK	50
Anwar & Rekan	49
Aryeetey & Associates	42
Audit and Consulting Pawlik, Modzelewski and Partners Limited	75, 76A
Audit Company 'Korsakov and Partners', LLC	79

B

Bader Martin P.S.	124
Beijing Zhongxuanyu CPA Co. Ltd.	23
Bennett Thrasher LLP	113
Bernard Robinson & Company LLP	120
BHA Statsautoriseret Revision	30
Bohlmann Accounting Group	115
BNFIX Auditores	84, 86, 87
BFIX Consultores	84, 85, 86, 87
BSKP Dr. Broll Schmitt Kaufmann & Partner	37, 38, 39, 42
Brown Butler	100
Buckberger Baerg & Partners LLP	21

C

C&R Ribas Pacheco	77
Cabinet CMC	92
Cabinet Orégliia-Christophe et Associés	36
Camero, Romero y Asociados	125
Carter Backer Winter	101
Cavlo Nicolau y Márquez Cristerna, S.C.	63
CBA Experts Comptables Associés	33
CCP Asociados	105
Cederblads Revisionsbyrå AB	88, 89
CIB Accountants & Advisers	8, 9
Clarke, Snow & Riley LLP	115
Coca Luque y Asociados, S. de R.L.	44
Conseils Associés SA	35
Corebusiness Consultores, SAs	67
Crowleys DFK	50
Cuadra y Asociados	73

D

D.M.S & Associés S.à.r.l.	57
Dallaire Forest Kirouac ca, s.e.n.c.r.l.	19
Davis Martindale LLP	17, 21
De la Paz, Costemalle – DFK, S.C.	60, 61, 62, 64
Demetriou & Associates Business Advisors Ltd	29
Despacho Carvajal & Colegiados Contadores Públicos Autorizados, S.A.	28
DFK – GLF, S.C.	59
DFK – González y Asociados, S.C.	63
DFK – R.C. Partners	59
DFK – Richard Hill Pty Ltd.	8

COMPANY NAME INDEX

D

DFK & Associados Sociedade de Revisores Oficiais de Contas	76, 77
DFK Australia and New Zealand	2
DFK Benjamin King Money	5
DFK Canada Inc.	14
DFK Chancery Trust	51, 99
DFK Collins	6
DFK Consultores CCSV, S.C.	64
DFK Crosbie	6
DFK Demetriou, Trapezaris Ltd.	29
DFK Endurskodun	47
DFK Everalls Pty. Ltd.	3
DFK Fiduciaire du Moyen Orient	56
DFK Finland Oy	33
DFK France	33
DFK Germany	37
DFK Gray Perry	2
DFK Hirn Newey Pty Ltd	3
DFK International/USA	106
DFK Italia SRL – Audit Firm	51
DFK Kidsons	3, 5
DFK Konsultant-Revizija d.o.o.	81
DFK Laurence Varnay	7
DFK Malta	58
DFK Mayberry Chartered Accountants	73
DFK México	59
DFK Oswin Griffiths Carlton	70
DFK PA Partners Pty. Ltd.	4
DFK PD Audit	43
DFK Salido Encinas, S.C.	60
DFK Sweden	88
DFK UK & Ireland	95
DFK Vietnam	125, 127
DFK/Llarena y Asociados, S.C.	63
Dr. Gyarmathy & Partner Ltd.	46
Duncan Sheard Glass	98, 101, 126

E

EEPB, P.C.	123
Ellin & Tucker, Chartered	114, 123
Esche Schümann Commichau	40
Estudio Ilharrescondo y Asociados	2
Estudio Sambuccetti y Asociados	1
Estudio Vocos R. y Asociados	1

F

F.-M. Richard et Associés	35
Fidinter AG	91
Fidinter SA	90
FoedererDFK	11
Folks DFK & Co. Azman, Wong, Salleh & Co.	58
Friedman LLP	117, 119, 122

G

Geffen, Meshner & Company P.C.	122
Ginsberg Gluzman Fage & Levitz LLP	18
Ginsberg, Gingras & Associates Inc.	18
Giwa-Osagie & Co.	71
Global Advisory Tax Solutions	43
Gooding Partners	7
Groupe Experience	35
Gursey Schneider LLP	108, 109, 110, 111

H

Hansard Limited	22, 100
Harrison, Beale & Owen	97, 101
HKG, LLP	107
Hummelklappen i Stockholm AB	90

COMPANY NAME INDEX

I

i Audit d.o.o.	29
Iannuzzi, Manetta & Company	112, 115
IBN Hyan Chartered Accountants	72
IC&PARTNERS D.O.O.	12
IC&PARTNERS Sofia Ltd	13
International Institute of Audit, LLC	94

J

JCK & Associates Ltd	28, 46
J K Medora & Co.	82
JAHV McGREGOR S.A. – Consultores y Auditores	28
Jay Lal & Co.	32
Johnston Kennedy DFK	96, 100, 103
JP Magson	94
JSC & Co.	74
Juribel BvBA	10

K

K. Vijayaraghavan & Associates Chartered Accountants	47
Kenway Mack Slusarchuk Stewart LLP	14,
Kingston Ross Pasnak LLP	15
KKCO East Africa	55
Koehler Group	27, 45
Krypton Servicios Contabeis	12

L

Landin Wilcock and Co Chartered Accountants	104
Langdowns DFK Limited	95, 96, 104
Larkin & Associates Inc.	54
Levitt Kirson	83
Levy Pilotte LLP	17
Leyva Albarrán y Asociados – DFK, S.C.	62
LGR Företagsrevision AB	89
LPG	78
Liggett and Webb, P.A.	113, 120

M

M.P. Chitale & Co.	48, 49
Malena Javier & Asociados	30
Marka Ltd.	79
Mayee Management Ltd.	26, 44
Mellott & Mellott, P.L.L.	121
Méndez Alvarado – DFK, S.C.	64
MHC Partnership LLP	82
Micelle Cia. Ltda.	31
Moreno Portillo y Asociados, S.A de C.V	32
MRSB Chartered Accountants	15
Mualem Glezer Inbar Junio & Co.	51

N

N&CA Nicolini Commercialisti Associati	52
N.R. Doshi & Partners	95
Ng, Lee & Associates – DFK	82
Niveus Consulting Group Kft	47
Noseworthy Chapman Chartered Accountants	20
Nugents Group	4, 5

O

Obregón y Asociados Limitada	22
Odiceo	34

P

P G Wee & Partners	83
Peking Certified Public Accountants	23
Peters, Schönberger & Partner	41
Piercy, Bowler, Taylor & Kern	117, 123
Pirklbauer Wirtschaftsprüfung & Steuerberatung	9
Pleta Auditores S.L.	85, 86
Proximo Expertise	66, 67

COMPANY NAME INDEX

R

R&A CPAs	107
Revisorhuset A/S	72
Richards & Associates	1
Rickenbach & Partner	91
Rivera y Asociados Contadores Públicos Sociedad Civil	74
Rizwan & Company, Chartered Accountants, Tahir Consulting (PVT) Limited	72, 73
RJI Ramirez Jimenez International CPAs	109
RKJK Khanna & Co.	48
RMT Accountants and Business Advisors Ltd	103
Rodriguez Mena – DFK, S.C.	60, 61, 64, 66
Royce Peeling Green Limited	102, 105
RTB Revision AB	89

S

Salazar Arreola – DFK S.C.	65
Saleh Al-Naim Chartered Accountants & Auditors (SACAD)	80, 81
Salgado & Sánchez, S.C.	60, 61
Samaha Office	56
Secal	36
Ser & Berker Auditing and Certified Public Accountancy Inc.	93
Shaw Gibbs	103
Shea Labagh Dobberstein Certified Public Accountants, Inc.	109, 110, 111
Sino-Bridge China Consulting Limited	24, 25, 26, 45
SK Tokyo Audit Corporation	54
Snehasish Mahmud & Co.	10
Spain Brothers	96, 97
Staff Ciampino & Company P.C.	118
Stockman Kast Ryan + Co. LLP	112
Strategies & Solutions Cia, Ltda	31
Studio De Nitto	52
Studio Fiam S.A.	90

S

Studio Maresca E Toncini – Dottori Commercialisti	52
Studio Piccinelli Del Pico Pardi & Partners	53
Studio Richieri	53
Stümpges & Partner GbR Wirtschaftsprüfer Steuerberater Rechtsanwälte	37, 38, 39
Sun Rise CPAS' Firm	92
Swalling & Associates P.C.	106, 107
Syrec SA	34

T

Taylor Leibow LLP	16
Tbilisi auditora gundi LLC	37
Teed Saunders Doyle & Co.	16, 19
Thompson Jenner LLP	98
Topsun C.P.A. Partnership	25
Trueba Gracián, Altamirano – DFK, S.C.	65

V

VACC	13
V.V Kale & CO.	48, 49
VCLJ Bedrijfsrevisoren BVBA	10

W

Weiler & Weiler Wirtschaftsprüfungs und Steuerberatungsgesellschaft m.b.H.	9
Wilkins Miller	106
Williams & Partners	20, 22
Wilson Wright	102
WooRi Accounting Corporation	55

Z

Zainer Rinehart Clarke, CPAs	111, 112
Zhong Rui Cheng Shanghai Certified Public Accountants	25



DFK International provides co-ordinating and other services to its Member Firms in connection with such Firms' practices in the fields of accounting, auditing, tax and management advisory services. DFK International itself does not practise in any of such fields. Each Member is an independent legal entity in its own country.

DFK International is registered with limited liability as a non-profit making incorporated organisation in the United Kingdom

Registered Office: Temple Chambers, 3-7 Temple Avenue,
London EC4Y 0DA

Company No. 09306225

