





PRESIDENT

Roland W. 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 2018

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

INTRODUCTION

DFK International is a major international association of independent accounting, tax and business advisory firms 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 une association importante de cabinets indépendants d'expertise comptable, de conseil fiscal et de conseil en entreprise, qui accompagne depuis plus de 50 ans leurs clients intervenants 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 de las asociaciones más importantes a nivel internacional de firmas independientes de contabilidad, impuestos, auditoría y asesoría de negocios, que satisfacen las necesidades de los clientes con intereses en varios países con más de 50 años en el mercado. 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 Firms Network en cumplimiento con los requerimientos de EU y IFAC y que son mostrados en este directorio.

Mientras los socios de las Firms 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 Firms 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 Firms 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、稅務和商業顧問公司，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別服務。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 W. Graf (Germany)

President

Harriet Greenberg (USA)

Deputy 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

Bernhard Wintersetter

Germany

Johan Dens

Belgium

Jose Luis Ramirez

Mexico

Marco Vermin

Netherlands

Nigel Jacobs

Canada

Paul Grosjean

France

Peter Winter

United Kingdom

Stephen Bushell

Australia

Steve Parkhill

USA

Xerxes Medora

Singapore

DFK INTERNATIONAL COUNCIL MEMBERS

Adam Cramer

United Kingdom

Antonio Fontana

Italy

Andrew Logan

Canada

Arvind Malia

UAE

Ashutosh Pednekar

India

Cheree Woolcock

Australia

Jean-Luc Mohr

France

Jose Murilo Medeiros

Brazil

Nawal Wahid

Morocco

Stephan Brune

Germany

COUNTRY AND CITY INDEX

A**Antigua and Barbuda**

St. John's, Antigua 1

Argentina

Buenos Aires 1

Cordoba 1

Santa Fe 2

Australia

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 4

Newcastle, New South Wales 6

Perth, Western Australia 6

Sydney, New South Wales 7

Sydney, Narwee, New South Wales 7

Sydney Parramatta, New South Wales 8

Sydney Penrith, New South Wales 8

Austria

Freistadt 8

Vienna 9

B**Bangladesh**

Dharka 9

Belgium

Antwerp 10

Bree 10

Brussels 10

Hasselt 11

Bosnia and Herzegovina

Banja Luka 11

Brazil

Belo Horizonte 11

Santa Catarina 12

São Paulo 12

Bulgaria

Sofia 13

C**Canada**

Calgary, Alberta 13

Canmore, Alberta 14

Charlottetown, Prince Edward Island 14

Edmonton, Alberta 14

Fredericton, New Brunswick 15

Hamilton, Ontario 15

London, Ontario 16

Montreal, Québec 17

Ottawa, Ontario 17

Québec City, Québec 18

Saint John, New Brunswick 18

St John's, Newfoundland 19

Greater Toronto Area, Ontario 19

Saskatoon, Saskatchewan 21

Vancouver, British Columbia 21

Channel Islands

Guernsey 22

Chile

Santiago 22

China

Beijing 23

Guangzhou 24

Shanghai 25

China, Hong Kong S.A.R.

Hong Kong 25

Colombia

Bogota 28

Costa Rica

Curridabat 28

Croatia

Rijeka 28

Cyprus

Nicosia 29

COUNTRY AND CITY INDEX

D

Denmark	29
Copenhagen	29
Dominican Republic	30
Santo Domingo	30

E

Ecuador	30
Quito	30
Egypt	31
Assiut	31
Cairo	31
El Salvador	32
San Salvador	32

F

Fiji	32
Lautoka	32
Finland	32
Helsinki	32
France	33
Limoges	33
Lyon	33
Marseille	34
Paris	34
Strasbourg	35
Toulouse	36

G

Germany	36
Arnsberg	36
Berlin	37
Dortmund	37
Dresden	37
Düsseldorf	38
Frankfurt	38
Hamburg	39
Munich	40
Stuttgart	41
Ghana	41
Accra	41
Greece	42
Athens	42
Crete	42
Guatemala	43
Guatemala City	43

H

Honduras	43
Tegucigalpa	43
Hong Kong S.A.R., China	43
Hong Kong	43
Hungary	46
Budapest	46

I

Iceland	47
Reykjavik	47
India	48
Hyderabad	48
Mumbai (Bombay)	48
New Delhi	49
Noida	49
Pune	50

COUNTRY AND CITY INDEX

I

Indonesia 50
 Jakarta 50

Ireland (Republic of) 50
 Belfast (See United Kingdom)
 Cork 50
 Dublin 51
 Lisburn (See United Kingdom)
 Newtownabbey (See United Kingdom)

Isle Of Man 52
 Douglas 52

Israel 52
 Tel Aviv 52

Italy 52
 Genoa 53
 Milan 53
 Naples 53
 Rome 54
 Turin 54
 Udine 54

J

Japan 55
 Tokyo 55

K

Kenya 55
 Nairobi 55

Korea (Republic of) 56
 Seoul 56
 Youngdeongpo-ku 56

Kuwait (State of) 56
 Kuwait City 56

L

Lebanon 57
 Beirut 57

Libya 57
 Misurata 57
 Tripoli 57

Lithuania 58
 Vilnius 58

Luxembourg 58
 Luxembourg City 58

M

Malaysia 58
 Kuala Lumpur 58

Malta 59
 Balzan 59

Mauritius 59
 Calebasses 59

Mexico 60
 Chihuahua 60
 Guadalajara 60
 Hermosillo 61
 La Paz 61
 La Piedad 61
 Lagos de Moreno 62
 León 62
 Los Cabos 62
 Los Mochis 63
 Mexico City 63
 Monterrey 64
 Moroleón 64
 Puebla 65
 Querétaro 65
 San Luis Potosi 65
 Tijuana 65
 Veracruz 66
 Zamora 66

Morocco 67
 Casablanca 67
 Marrakech 67
 Rabat 67
 Tanger 67

Mozambique 68
 Maputo 68

Myanmar 68
 Yangon 68

COUNTRY AND CITY INDEX

N

Netherlands 68
Wageningen 68

New Zealand 70
Auckland 70

Nicaragua 71
Managua 71

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 74
Port Moresby 74

Peru 74
Lima 74

Philippines 74
Makatai City 74
Mandaluyong City 75

Poland 75
Katowice 75
Krakow 75
Poznań 76
Warsaw 76

Portugal 76
Algarve 76
Lisbon 77
Oporto 77

Puerto Rico 77
San Juan 77

Q

Qatar 78
Doha 78

R

Romania 78
Bucharest 78

Russia 78
Moscow 78
St Petersburg 79

S

Saudi Arabia 79
Al-Hassa 79
Al-Khobar 80
Jeddah 80
Riyadh 80

Serbia 81
Belgrade 81

Singapore 81

South Africa 82
Johannesburg 82

Spain 83
Almeria 83
Aviles 83
Barcelona 83
Gijon 83
Lerida 84
Madrid 84
Murcia 85
Oviedo 85
Vitoria-Gasteiz 85

Sweden 86
Alingsås 86
Kristianstad 86
Ljungby 86
Malmö 87
Örebro 87
Stockholm 87
Tomelilla 88

COUNTRY AND CITY INDEX

S

Switzerland	88
Lausanne	88
Lugano	88
Zürich	89

T

Taiwan (The Republic of China)	90
Taipei	90

Tunisia	90
Tunis	90

Turkey	91
Ankara	91
Istanbul	91

U

Uganda	92
Kampala	92

Ukraine	92
Kiev	92

United Arab Emirates	92
Dubai	92

United Kingdom	93
Andover	93
Basingstoke	93
Belfast (Northern Ireland)	93
Canterbury	94
Coventry	94
Dover	94
Edinburgh	95
Exeter	95
Exmouth	95
Flintshire (Wales)	96
Glasgow	96
Guernsey	96

U

United Kingdom (continued)	
Isle Of Man	97
Leamington Spa	97
Leeds	97
Lisburn (Northern Ireland)	98
Liverpool	98
London	98
Manchester	99
Newcastle	100
Newtownabbey (Northern Ireland)	100
Oxford	100
Sheffield	101
Southampton	101
St Asaph	102
Uruguay	102
Montevideo	102

United States of America	103
Alabama, Mobile	103
Alaska, Anchorage	103
Arizona, Tuscon	104
California, Arcadia	104
California, Encino	105
California, Los Angeles	105
California, Petaluma	106
California, Orange County	106
California, San Diego	107
California, San Francisco	107
California, San Mateo	107
California, Santa Rosa (San Francisco Bay Area)	108
California, Torrence	108
California, Walnut Creek	108
California, Wine Country	109
Colorado, Colorado Springs	109
Connecticut, Ridgefield	110
Florida, Bonita Springs	110
Florida, Boyton Beach	110
Florida, Jacksonville	110
Florida, Miami	111
Georgia, Atlanta	111
Illinois, Naperville	112
Illinois, Park Ridge	112
Maryland, Baltimore	113

COUNTRY AND CITY INDEX

U

United States of America (continued)

Massachusetts, Boston	113
Michigan, Troy	114
Minnesota, Edina	114
Minnesota, Mankato	115
Nevada, Las Vegas	115
New Jersey	115
New York, Albany	117
New York, Long Island	117
New York, New York City	118
North Carolina, Greensboro	119
Ohio, Cincinnati	120
Oregon, Portland	121
Pennsylvania, Philadelphia	121
South Carolina, Charleston	122
Texas, Houston	122
Texas, San Antonio	123
Utah, Salt Lake City	123
Virginia, Vienna	123
Vermont, Burlington	124
Washington D.C.	124

V

Vanuatu	125
Port Vila	125
Venezuela	125
Caracas	125
Vietnam	125
Binh Duong Province	126
Hanoi	125
Ho Chi Minh City	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** ilharrescondofk@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)

ADELAIDE, South Australia

GMT +9.5

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

Samuel R. Handley

sam@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

T +61 7 3266 1488**F** +61 7 3266 9046**Contact partner**

Paul Fiumara

Postal Address

PO Box 183,
Nundah, Brisbane
Queensland 4012

E mail@dfkhn.com.au**W** www.dfkhn.com.au

pfiumara@dfkhn.com.au

Partners

Paul Fiumara
Paul Haupt
Gavin Johns

pfiumara@dfkhn.com.au

phaupt@dfkhn.com.au

gjohns@dfkhn.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

T +61 7 4031 1390**F** +61 7 4031 1490**Contact partner**

Brian Woods

PO Box Address

PO Box 548,
North Cairns, Queensland 4870

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

brian.woods@dfkkidsons.com.au

Partners

Brian Woods
Michael Port
Rob Wernli

brian.woods@dfkkidsons.com.au

michael.port@dfkkidsons.com.au

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

T +61 2 6232 4588**F** +61 2 6232 4548**Contact partner**

Melissa Healy

PO Box Address

PO Box 180,
Deakin West,
ACT 2600

E info@dfkeveralls.com**W** www.dfkeveralls.com

melissa.healy@dfkeveralls.com

International Tax contact

Robert Shelton

robert.shelton@dfkeveralls.com

Partners

Robert Shelton
Melissa Healy

robert.shelton@dfkeveralls.com

melissa.healy@dfkeveralls.com

DFK PA Partners Pty Ltd (Network Firm)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address91 High Street,
Fremantle, WA 6160**T** +61 8 9430 6333**F** +61 8 9430 6222**Postal Address**PO Box 1220,
Fremantle 6959**E** kspence@dfkpa.com.au**W** www.dfkpa.com.au**Contact partner**

Jo Gregan

jgregan@dfkpa.com.au

Partners

Kathal Spence

Jo Gregan

kspence@dfkpa.com.au

jgregan@dfkpa.com.au

DFK Nugents (Network Firm)*See main office in Melbourne***Address**Level 1, 440 Banna Avenue
Griffith NSW 2680**T** +61 2 6964 8855**F** +61 3 9682 0607**E** office@dfknugents.com.au**W** www.dfknugents.com.au**Contact partner**

Dario Gamba

dario@dfknugents.com.au

Partners

Gary Nugent

Chris Belleville

Dario Gamba

Charles Knight

Stephen Brown

gary@dfknugents.com.au

chris@dfknugents.com.au

dario@dfknugents.com.au

charles@dfknugents.com.au

stephen@dfknugents.com.au

DFK Benjamin King Money (Network Firm)

Accounting | Audit | Tax | Business Consulting | Wealth Management

AddressLevel 3,
689 Burke Road,
Camberwell, Melbourne
Victoria 3124**T** +61 3 9804 0411**F** +61 3 9804 0422**PO Box Address**PO Box 1163,
Camberwell,
Victoria 3124**E** chereew@dfkbkm.com.au**W** www.dfbkkm.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

Kevin Adams

chereew@dfkbkm.com.au

terrys@dfkbkm.com.au

timk@dfkbkm.com.au

brentm@dfkbkm.com.au

kevina@dfkbkm.com.au

DFK Nugents (Network Firm)

Accounting | Audit | Business Consulting | Wealth Management

AddressLevel 1,
6 Riverside Quay
Southbank,
Melbourne VIC 3006**T** +61 3 9693 5000**F** +61 3 9682 0607**E** office@dfknugents.com.au**W** www.dfknugents.com.au**Contact partner**

Dario Gamba

dario@dfknugents.com.au

PartnersGary Nugent
Chris Belleville
Dario Gamba
Charles Knight
Stephen Browngary@dfknugents.com.au
chris@dfknugents.com.au
dario@dfknugents.com.au
charles@dfknugents.com.au
stephen@dfknugents.com.au**DFK Kidsons** (Network Firm)

Accounting | Audit | Business Consulting | Personal Finance

AddressLevel 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

PartnersBrian Woods
Michael Port
Rob Wernlibrian.woods@dfkkidsons.com.au
michael.port@dfkkidsons.com.au
rob.wernli@dfkkidsons.com.au**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

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**E** theteam@dfkcrosbie.com.au**F** +61 2 4293 4040**W** www.dfkcrosbie.com.au**Contact partner/General manager**

Maureen Jack

maureen.j@dfkcrosbie.com.au**Partners**

Mark Alexander

mark.a@crosbiwealth.com.au

Jason Bartlett

jason.b@dfkcrosbie.com.au

Derek Bouman

derek.b@dfkcrosbie.com.au

Jason Butler

jason@dfkcrosbie.com.au

Tony Croese

tony.c@dfkcrosbie.com.au

Tim Deamer

tim.d@crosbiwealth.com.au

Joshua Drake

josh.d@crosbiwealth.com.au

Derrick Eube

derrick.e@dfkcrosbie.com.au

Sean Gillard

sean.g@crosbiefinance.com.au

Renaë Korsman

renae.k@dfkcrosbie.com.au

Shaun Mahony

shaun.m@dfkcrosbie.com.au

Brent Perkins

brent.p@dfkcrosbie.com.au

Kirsty Porteous

kirsty.p@dfkcrosbie.com.au**Gooding Partners**

Accounting | Tax | Business Consulting | Personal Finance

AddressLevel 9, 1 William Street,
Perth,
Western Australia 6000**PO Box Address**PO Box Z5045,
Perth, Western Australia 6831**T** +61 8 9327 1777**E** info@gpca.com.au**F** +61 8 9327 1778**W** www.goodingpartners.com.au**Contact partner**

Stephen Bushell

bushell@gpca.com.au**Partners**

Dalton Gooding

gooding@gpca.com.au

Stephen Bushell

bushell@gpca.com.au

Adrian van Dam

vandam@gpca.com.au

Brett Beaver

beaver@gpca.com.au

DFK Laurence Varnay (Network Firm)

Accounting | Audit | Tax | Business Consulting | Outsourcing

AddressSuite 12.01 Level 12,
222 Pitt Street,
Sydney, New South Wales 2000**PO Box Address**PO Box Q819,
Queen Victoria Building,
New South Wales 1230**T** +61 2 9264 5400**E** office@dfklv.com.au**F** +61 2 9264 9294**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

rmendels@dfklv.com.au

Colin A. Grady

cgrady@dfklv.com.au

Steven Heller

sheller@dfklv.com.au

Faizal Ajmat

fajmat@dfklv.com.au

Wayne Mammoliti

wmammoliti@dfklv.com.au

Tony Nguyen

tnguyen@dfklv.com.au

DFK – Richard Hill. (Network Firm)

Accounting | Tax | Business Consulting | Corporate Advisory

AddressLevel 2,
32 Martin Place,
Sydney
New South Wales 2000**PO Box Address**GPO Box 104,
Sydney NSW 2001**T** +61 2 9200 4500**E** rhill@dfkrichardhill.com.au**F** +61 2 9221 5935**W** www.dfkrichardhill.com.au**Contact partner**

Richard Hill

rhill@dfkrichardhill.com.au

Partners

Richard Hill

rhill@dfkrichardhill.com.au

Keisuke Fujita

kei@dfkrichardhill.com.au

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**E** sydney@cibaccountants.com.au**F** +61 2 9249 7499**W** www.cibaccountants.com.au**Contact partner**

Radlee Moller

radlee.moller@cibaccountants.com.au

CIB Accountants & Advisers*Main office (see other offices in Penrith)*

Accounting | Audit | Tax | Business Consulting | Personal Finance

AddressSuite 6, Blaxland House,
5-7 Ross Street, Parramatta,
New South Wales 2150**T** +61 2 9683 5999**F** +61 2 9683 6313**PO Box Address**PO Box 2492,
North Parramatta,
New South Wales 1750**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

PartnersBradley Ross
Graeme Bellach
Joel Halbert
Radlee Moller
Ronelle Wilsonbradley.ross@cibaccountants.com.au
graeme.bellach@cibaccountants.com.au
joel.halbert@cibaccountants.com.au
radlee.moller@cibaccountants.com.au
ronelle.wilson@cibaccountants.com.au**CIB Accountants & Advisers***See main office in Parramatta***Address**Suite 12, Dalma House
308 High Street,
Penrith,
New South Wales 2750**T** +61 2 4721 6000**F** +61 2 4722 9208**PO Box Address**PO Box 1142,
Penrith,
New South Wales 2751**E** penrith@cibaccountants.com.au**W** www.cibaccountants.com.au**Contact partners**

Bradley Ross

bradley.ross@cibaccountants.com.au

AUSTRIA**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

PartnersAndreas Pirklbauer
Gerhard Pirklbauerandreas@pirklbauer.com
gerhard@pirklbauer.com

Auditreu

Accounting | Tax | Personal Finance

Address

Steuerberatungsges.m.b.H., Vienna 1010

T +43 1 535 67 29 700**E** martin.holnthoner@auditreu.at**F** +43 1 535 07 45**W** www.auditreu.at**Contact partner**

Martin Holnthoner

martin.holnthoner@auditreu.at

**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**E** office@weiler.at**F** +43 1 5133947**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

h.weiler@weiler.at

Victoria Weiler

v.weiler@weiler.at

Ulrich Kreuzbauer

u.kreuzbauer@weiler.at

BANGLADESH**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

Md. Fuad Uddin Khan

fuad@smac-bd.com

Sukanta Bhattacharjee

sukanta@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
 +32 4 752 33 296
F +32 3 234 09 86

E info@juribel.com
W www.juribel.com

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
F +32 3 202 16 17

E info@vclj.be**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
F +32 89 465458

E w.vandijck@foedererdfk.be
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
F +32 11 560 310

E p.daelemans@foedererdfk.be
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, Brazil 30.240-300

T +55 31 32444800**E** comunicacao@kryptonbpo.com.br**F** +55 31 32444848**W** www.kryptonbpo.com.br**Contact partner**

Anderson Marques

amarques@kryptonbpo.com.br

Partners

Rogerio Marques Noé

Anderson Cassio Marques Noe

Roberto Garcia de Oliveira

Edvaldo Ramon Meira

Eduardo Assis

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**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.br**W** www.vacc.com.br**Contact partner**

Fabio R. Benvindo

fabio.benvindo@vacc.com.br**Partners**

Eduardo Luiz Rota

Fabio R. Benvindo

Ricardo Patine Filho

Fabrício La Gamba

Director

Rafael Ferreira

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** stimson@kmss.ca**F** +1 403 266 5267**W** www.kmss.ca**Contact partner**

Scott Timson

stimson@kmss.ca

International Tax contact

Calvin Stewart

cstewart@kmss.ca

Partners

Barry J. Slusarchuk

bslusarchuk@kmss.ca

Bruce J. Kenway

bkenway@kmss.ca

N. Calvin Stewart

cstewart@kmss.ca

David W. Somerville

dsomerville@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 R. Cashin

jcashin@kmss.ca

Mark R. Servello

mservello@kmss.ca

Robert T. Finnigan

rfinnigan@kmss.ca

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

MRSB GroupAccounting | 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**E** office@mrsbgroup.com

+1 902 628 5646

W www.mrsbgroup.com**F** +1 902 566 5633**Contact partner**

Everett Roche

everett.roche@mrsbgroup.com

International Tax contact

Terry Soloman

terry.soloman@mrsbgroup.com

Partners

Everett Roche

everett.roche@mrsbgroup.com

Terry Soloman

terry.soloman@mrsbgroup.com

Michelle Burge

michelle.burge@mrsbgroup.com

Lloyd Compton

lloyd.compton@mrsbgroup.com

Kingston Ross Pasnak LLPAccounting | Audit | Tax | Business Consulting | Business Valuation
Personal Finance | Litigation Support**Address**

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

T +1 780 424 3000**E** cknippel@krpgroup.com**F** +1 780 429 4817**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
 Jared K. Harmata
 Jane E. Davidson
 Brad J. Taylor

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
 rpiction@krpgroup.com
 rjeffery@krpgroup.com
 jharmata@krpgroup.com
 jdavidson@krpgroup.com
 btaylor@krpgroup.com

 FREDERICTON, New Brunswick

GMT -4

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
 T.J. Smith
 Jeff Saunders
 Kenneth Kyle
 Nick Lawrence
 Matt Mahoney

john.landry@tsdca.com
 tj.smith@tsdca.com
 jeff.saunders@tsdca.com
 kenneth.kyle@tsdca.com
 nick.lawrence@tsdca.com
 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
 Michael R. Carnegie
 Michael G. Thompson
 Kathy M. Lenart
 Nigel P. Jacobs

dweland@taylorleibow.com
 mcarnegie@taylorleibow.com
 mthompson@taylorleibow.com
 klenart@taylorleibow.com
 njacobs@taylorleibow.com

Partners (continued)

Robert F. Ban	rban@taylorleibow.com
John R. Grummett	jgrummett@taylorleibow.com
Darren J. McMullin	dmcnullin@taylorleibow.com
Darren M. Salmond	dsalmond@taylorleibow.com
Mark Hunter	mhunter@taylorleibow.com
Erik Banders	ebanders@taylorleibow.com
Adam K. Furbacher	afurbacher@taylorleibow.com
Adreienne M Barclay	abarclay@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
Valuations

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
Justin Hoffman	jhoffman@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
Mecheliena 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 Guirguis

rguirgui@levypilotte.com

Alex Brzezinski

abrzezin@levypilotte.com

Stephen I. Coplan

scoplan@levypilotte.com

Mohammad Shakibnia

mshakibn@levypilotte.com

Nick Vannelli

nvannell@levypilotte.com

Ather Kandella

akandell@levypilotte.com

OTTAWA, Ontario

GMT -5

GGFL 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

Chad Saikaley

cjs@ggfl.ca

Partners

Jeffrey Miller

jnm@ggfl.ca

Deborah Bouchier

dmb@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

Kody Wilson

krw@ggfl.ca

Ginsberg, Gingras & Associates Inc.

Insolvency and related services

Address145 Promenade de Portage, Gatineau, Québec J8X 2K4
649 Montreal Road Suite 203, Ottawa, Ontario K1K 0T4**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

Partner

Pascal Gagnon

pgagnon@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

Marc Martel

mmartel@dfk.qc.ca

Martin Langevin

mlangevin@dfk.qc.ca

Remy Desrochers

rdesrochers@dfk.qc.ca

Nathalie Demontigny

ndemontigny@dfk.qc.ca

Annie Nadeau

anadeau@dfk.qc.ca

SAINT JOHN, New Brunswick

GMT -4

Teed Saunders Doyle*Main office*Accounting | Audit | Tax | Business Consulting | Personal Finance
Business Valuations | Mergers & Acquisitions**Address**39 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

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@wp LLP.ca

F +1 888 969 8167

W www.williamsandpartners.com

Contact partner

Enzo Morini

enzo.morini@wp LLP.ca

Partners and Principals

Geoff Bustin

geoff.bustin@wp LLP.ca

Carlo De Pellegrin

carlo.depellegrin@wp LLP.ca

Chris Jones

chris.jones@wp LLP.ca

Joe Pirrello

joe.pirrello@wp LLP.ca

Andrew Salo

andrew.salo@wp LLP.ca

John Trimble

john.trimble@wp LLP.ca

Paul Velakis

Paul.Velakis@wp LLP.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

Fruitman Kates LLP

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

055 Eglinton Ave. West Toronto, ON M6C 2C9

T +1 416 920 3434

E info@fruitman.ca

F +1 416 920 7799

W www.fruitman.ca

Contact partner

David Weisdorf

davidw@fruitman.ca

International Tax contact

Mac Killoran

mack@fruitman.ca

Partners

Jeffrey Brockman

jeffb@fruitman.ca

David Weisdorf

davidw@fruitman.ca

Larry Rosenberg

larryr@fruitman.ca

Philip Becker

philipb@fruitman.ca

Sam Chou

samc@fruitman.ca

Geoff Becker

geoffb@fruitman.ca

Clayton Reynold

claytonr@fruitman.ca

Mac Killoran

mack@fruitman.ca

Jessica Davis

jessicad@fruitman.ca

Yuri Kostowskyj

yurik@fruitman.ca

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

Trista Gallant

tgallant@bblp.ca

Tyler Kachur

tkachur@bblp.ca

Alan Koop

akoop@bblp.ca

Paul Pastor

ppastor@bblp.ca

Jeff Persic

jpersic@bblp.ca

Trent Robinson

trobinson@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 Graf

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

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

Alan Northmore

alan@hansardtrust.com

David Lloyd

david@hansardtrust.com

CHILE

SANTIAGO

GMT -4

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

AddressFloor 12, Xiangda Office Building, #167 Guang'anmennei Avenue,
Xicheng District, Beijing**T** +86 10 83558095
+86 10 13811414530**E** beijingzhongxuanyu@163.com
W www.zhongxuanyu.com**Contact partner**

Xu Jun

PartnersXu 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

PartnersHu 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

Contact partners (continued)

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 16A02,16/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

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 1318, 13/F, Austin Tower, 22-26 Austin Avenue, Tsim Sha Tsui,
Kowloon, Hong Kong

T +852 3579 8745

E tcma@sinobridge-consulting.com

F +852 3579 5569

W www.sinobridge-consulting.com

Contact partner

T.C Ma

tcma@sinobridge-consulting.com

Partners

Leo Chan

leochan@sinobridge-consulting.com

T. C. Ma

tcma@sinobridge-consulting.com

CSC Global Financial Markets

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 APACBusinessAdvisory@cscgfm.com

F +852 2357 5452

W www.cscglobal.com

Contact partner

Chris Daly

chris.daly@cscglobal.com

Aubrey Ng

aubrey.ng@cscgfm.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

Other offices (continued)*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**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.S

Accounting | Audit | Tax | Business Consulting

Address

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

T +571 691 9901**E** gerencia.general@jahvmcgregor.com.co**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

AddressCurridabat, Edificio Galerías 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 Mucic nenad.mucic@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

Address59/61 Acropolis Avenue,
Office 202,
Strovolos 2012**PO Box Address**PO Box 28686,
Nicosia 2081**T** +357 22879300**E** office@dfkcy.com**F** +357 22491375**W** www.dfkcy.com**Contact partner**

Andreas Trapezaris

a.trapezaris@dfkcy.com

International Tax contact

Sophocles Michael

s.michael@dfkcy.com

PartnersAndreas Trapezaris
Themis Christodouloua.trapezaris@dfkcy.com
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**E** office@dbacy.com**F** +357 22799899**W** www.dbacy.com**Contact partner**

Demetris Demetriou

d.demetriou@dbacy.com

PartnersDemetris Demetriou
Elias Demetriou
Iacovos Raoukkasd.demetriou@dbacy.com
e.demetriou@dbacy.com
i.raoukkas@dbacy.com**International Tax partner**

Iacovos Raoukkas

i.raoukkas@dbacy.com

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

PartnersSøren Børglum
Palle Johansen
Henrik Bojersb@bha-revision.dk
pj@bha-revision.dk
hb@bha-revision.dk

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

Brian Hansen

bha@addere.dk

Rasmus Dehn Larsen

rdl@addere.dk

DOMINICAN REPUBLIC**MALENA DFK INTERNATIONAL SRL**(Network Firm)

Accounting | Audit | Tax | Business Consulting

AddressTorre 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**Micelle 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)

CAIRO

GMT +2

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

SAN SALVADOR

GMT -6

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

Accounting | Audit | Tax |

AddressColonia 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

Erika Maria Moreno de Merino emoreno@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

LAUTOKA

GMT +12

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
Philippe Bordere
Jocelyne Chaput
Virginie Reigue-Laurent

ycroguennec@bauriaud.fr
pbordere@bauriaud.fr
jchaput@bauriaud.fr
vreigue-laurent@bauriaud.fr

LYON

GMT +1

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 prey@odiceo.fr

F +33 4 72 69 53 01

W www.odiceo.fr

Contact partner

Jean-Pascal Rey

jprey@odiceo.fr

Partners

Pierre Grafmeyer
Laurent Jouffre
Sabine Schneck
Didier Vaury
Jean-Pascal Rey
Agnès Lamoine
Bruno Chambaz
Christophe Vincent
Olivier Badin
Dave Molliex

FRANCE

Other offices

Bourgoin Jallieu

10 rue Joseph Cugnot, 38300 Bourgoin Jallieu

Romans sur Isère

19 Boulevard Rémy Roure, 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

MARSEILLE

GMT +1

SYREC SA

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

50 Promenade George Pompidou,
13272 Marseille,
Cedex 08

T +33 491 77 69 20

+33 670 14 52 68

F +33 491 77 08 32

E catheluc@orange.fr

W www.syrec.fr

Contact partner

Luc René Chamouleau

catheluc@orange.fr

International contact

Mrs Chamouleau

Partners

Luc René Chamouleau

catheluc@orange.fr

PARIS

GMT +1

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 90

E pgrosjean@cacpa.fr

W www.cadfk.com

Contact partner

Paul Grosjean

pgrosjean@cacpa.fr

Partners

Bertrand de Monts

bdemonts@cacpa.fr

Jean-Philippe Maugard

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**E** j.galophe@fm-richard.fr**F** +33 1 45 63 88 34**W** www.fm-richard.com**Contact partner**

Julie Galophe

j.galophe@fm-richard.fr

Partners

Stéphane Prache

s.prache@fm-richard.fr

Julie Galophe

j.galophe@fm-richard.fr

Sylvie Benabed

s.benabed@fm-richard.fr

Xavier Huault Dupuy

x.huaultdupuy@fm-richard.fr

Laurent Marin

l.marin@fm-richard.fr

Groupe Experience

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

Address

154 Boulevard Haussmann, 75008 Paris

T +33 143 123180**E** n.demontety@groupe-experience.fr**W** www.groupe-experience.fr**Contact partner**

Norbert De Montety

Partners

Norbert De Montety

n.demontety@groupe-experience.fr

Francois-Xavier Poussière

fx.poussiere@groupe-experience.fr

Arnaud Rudowski

a.rudowski@groupe-experience.fr

STRASBOURG

GMT +1

Secal*Main office*

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

Address

2 rue Henri Bergson - BP -67013 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

FRANCE

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 Kuhn munch, 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

TOULOUSE

GMT +1

Cabinet Orégliia-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

GERMANY

For country assistance:

DFK Germany

Address

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

DORTMUND

GMT +1

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

DRESDEN

GMT +1

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

Stümpges & Partner mbB Wirtschaftsprüfer & Steuerberater*Main office (see other offices in Arnberg, Dortmund)*

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

Address

Niederkasseler 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

kschlue@ssup.de

Partners

Michael Stümpges

mstuempges@ssup.de

Stephan Brune

sbrune@ssup.de

Dirk Timmer

dtimmer@ssup.de

Klaus Schlüter

kschlue@ssup.de

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.robbers@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

Maik Paukstadt

m.paukstadt@psp.eu

Dr. Alexander Reichl

a.reichl@psp.eu

Dr. Christian Wiggers

c.wiggers@psp.eu

Hans Robert Röthel

h.roethel@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 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

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

Andreas Bauer

a.bauer@psp.eu

Dr. Kristin Heidler

k.heidler@psp.eu

Benedikt Wiedmann

b.wiedmann@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

ACCRA

GMT +2

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** aryeteey@aryeteeyandassociates.com

+233 273 01 25 65

W www.aryeteeyandassociates.com**Contact partner**

Alex Aryeetey

aryeteey@aryeteeyandassociates.com

Alex Aryeetey Jnr.

niiaryeteey1@gmail.com

(+233 0242374236)

Partner

Alex Aryeetey

aryeteey@aryeteeyandassociates.com

Alex Aryeetey Jnr.

niiaryeteey1@gmail.com

(+233 0242374236)

Jonad Associates (Correspondent Member)

Accounting | Audit | Consulting | Tax

Address

1st Mantse Ayiku Link, Batsonaa, Spintek, Accra 5442

T +233 20811 0096**E** jonadassociates@hotmail.com**W** www.jonadassociatesc.om**Contact partner**

Roberto Annan Kwamin

roberto.kwamin@jonadassociates.com

GREECE

ATHENS

GMT +2

Global Advisory Tax Solutions A.E

Accounting | Tax | Business Consulting | Law

Address

Kifissias Ave 64
151 25 Maroussi Athens Greece

T +30 210 7249 795**W** www.gasolutions.gr**F** +30 210 6179 010**E** info@gasolutions.gr**Contact partner**

Aspasia Maliagka
Dimosthenis Papadimitriou

r.amaliagka@gasolutions.gr
d.papadimitriou@gasolutions.gr

International Tax contact

Aspasia Maliagka
Dimosthenis Papadimitriou

amaliagka@gasolutions.gr
d.papadimitriou@gasolutions.gr

Partners

Dimitris Papadimitriou
Dimosthenis Papadimitriou

dpapadimitriou@gasolutions.gr
d.papadimitriou@gasolutions.gr

DFK PD Audit A.E.

Accounting | Audit | Tax | Business Consulting

Address

3 Premetis str
151 25 Maroussi Athens Greece

T +30 210 7249 302**W** www.pdaudit.gr**F** +30 210 7212 075**E** info@pdaudit.gr**Contact partner**

Nikolaos Tsiboukas
Dr. Margarita Panagiotopoulou

ntsiboukas@pdaudit.gr
mpanagiotopoulou@pdaudit.gr

Partners

Nick Tsiboukas
Dr. Margarita Panagiotopoulou

ntsiboukas@pdaudit.gr
mpanagiotopoulou@pdaudit.gr

CRETE

GMT +2

Tsoukakis Accounting Services (Correspondent Member)

Accounting | Tax | Business Consulting | Personal Finance

Address

Artemisias 113. Nea Alikarnassos Heraklion C, Crete

T +302 815 000 372**W** www.tsoukakis.gr**F** +302 815 000 374**E** info@tsoukakis.gr**Contact partner**

Kostas Tsoukakis

tsoukakis@tsoukakis.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, nivel 4, Oficina 402, Ciudad de Guatemala 01010

T +502 2224 77 00**E** director@dfk.com.gt**F** +502 2224 77 01**W** www.amorycpa.com**Contact partner**Herbin Amory González
Castellanos

director@dfk.com.gt

PartnersHerbin Amory González
Castellanos
Flor de María Juárez Gálvezdirector@dfk.com.gt
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**E** cocaluque@cocaluqueyasociados.com

+504 2235 8293

W www.cocaluqueyasociados.com

+504 2235 8399

+504 2235 8172

+504 2235 7573

F +504 2235 6622**Contact partner**

Jorge Raúl Coca

jraulcoca@cocaluqueyasociados.com
acoca@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

PartnersFelix K. L. Lee
Stephen W. H. Yau
Victor K. H. Chan
Spencer S. C. Wufelixlee@amacpa.com.hk
stephenyau@amacpa.com.hk
victorchan@amacpa.com.hk
spencerwu@amacpa.com.hk

CSC Global Financial Markets

Accounting | Tax | Audit | Business Consulting

Address

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

T +852 2345 7555

E APACBusinessAdvisory@cscgfm.com

F +852 2357 5452

W www.cscglobal.com

Contact partner

Aubrey Ng

aubrey.ng@cscgfm.com

Partners

Chris Daly

chris.daly@cscglobal.com

Aubrey Ng

aubrey.ng@cscgfm.com

Other offices

Shanghai

Unit 405, 318 Fuzhou Road, Huangpu District, Shanghai, 200001 China

T +86 21 6391 3188

F +86 21 6391 2032

Shenzhen

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

T +86 755 8236 4941

F +86 755 8230 0547

Singapore

230 Victoria Street, #11-03/04, Bugis Junction Towers, Singapore 188024

T +65 6914 9696

F +65 6914 9699

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

AddressRoom 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

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

Other offices

Operational offices

Shanghai

Unit 1905, Shenggao International Bldg., 137, Xian Xia Road, Shanghai 200051, PRC

T +86 21 5206 8989

F +86 21 5206 6738

Beijing

Unit 703, Block A, Building No. 1, Genertime International Center, Jia 3 Yongandongli, Jianguomenwai Avenue, Chaoyang District, Beijing 100022, PRC

T +86 10 5879 3535

F +86 10 5879 3737

Shenzhen

Room 1010, 10th Floor, Kerry Centre, 2008 Renminnan Road, Luohu, Shenzhen 518001, PRC

T +86 755 2518 8989

F +86 755 2518 5566

Guangzhou

Unit 8, 13th Floor, North Tower, Poly V Building, 11 Xiancun Road, Tianhe District, Guangzhou 510623, PRC

T +86 20 3702 8687

Taiwan

146, Sec. 1, Tung Hsing Road, Chu Pei City, Hsin Chu Hsien 30261, Taiwan, R.O.C.

T +886 3 658 7666

F +886 3 668 2262

Rm. 526, 4F-5, No. 144, Sec. 3, Mincuan E. Road, Songshan District, Taipei City 105, Taiwan, R.O.C.

T +886 2 8712 8987

HUNGARY

BUDAPEST

GMT +1

Dr. Gyarmathy & Partner Ltd.

Accounting | Audit | Tax | Law

Address

Tátra u. 12/b., Budapest 1136

T +36 1 349 2954

F +36 1 339 8549

E office@gyarmathy.hu

W www.gyarmathy.hu

Contact partner

Júlia Tóth-Keszei

julia.keszei@gyarmathy.hu

Partners

Ildikó Tóthné Hegyes

Dr. Balázs Hajdu

Pál Hesz

Dr. Anikó Zima

Dr. Tibor Deák

Júlia Tóth-Keszei

ldiko.tothne@gyarmathy.hu

balazs.hajdu@gyarmathy.hu

pal.hesz@gyarmathy.hu

aniko.zima@gyarmathy.hu

tibor.deak@gyarmathy.hu

julia.keszei@gyarmathy.hu

IC&Partners Budapest KFT

Accounting | Tax | Business Consulting

Address

1066 Budapest, Zichy J. utca 4

T +36 1 3017040**E** icbudapest@icbudapest.hu**F** +36 1 3017049**W** www.icpartners.it**Contact partner**

Claudio Pittia

pittiaclaudio@icbudapest.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 Girászin

giraszin.janos@niveus.hu

Partners

György Szabolcsi

Lajos Bagdi

János Girászin

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

AddressPlot No 54, Sagar Society, Road No 2, Banjara Hills, Hyderabad
500034**T** +91 40 6627 6204

+91 40 6627 6200

F +91 40 4004 0554**E** raguk@sathguru.com**W** www.sathguru.com

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

Aravamudan Jagannathan

aravamudan@sathguru.com

MUMBAI (Bombay)

GMT +5.5

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

Shraddha Jathar

shraddha.jathar@mpchitale.com

Harnish Shah

harnish.shah@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.rk11947@gmail.com**Contact partner**

Vipin Bali

khanna.rk11947@gmail.com

PartnersAnil 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)

PartnersVijay Kale
NK Shivdasani
Manish Pachori
Suresh Sawhney
Varun Kala
Varad Kale**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)

M.P. Chitale & Co.*See main office in Mumbai***Address**Mahaganga Apartments, 417/1 Narayan Peth,
Munjaba 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

Narendra Joshi

narendra.joshi@mpchitale.com

Anand Vahalkar

anand.vahalkar@mpchitale.com

INDONESIA**Anwar & Rekan**

Accounting | Audit | Tax | Business Consulting

AddressPermata 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

Soaduon Tampubolon

soaduon.tampubolon@anwar-rekan.com

IRELAND (REPUBLIC OF)

For country assistance please see DFK UK & Ireland page 93.

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

Harry O'Sullivan

harry.osullivan@crowleysdfk.ie

LISBURN (See United Kingdom)

GMT

NEWTOWNABBEY (See United Kingdom)

GMT

ISLE OF MAN

DOUGLAS

GMT

DFK Chancery (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.com**W** www.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

Address12 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@cpaisr.co.il**W** www.cpaisr.co.il**Contact partner**

Jonathan Glezer

j.glezer@cpaisr.co.il**International Tax contact**

Jonathan Glezer

j.glezer@cpaisr.co.il

Eli Inbar

eli@cpaisr.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

E dfkitalia@pec.it**W** www.dfkitalia.com**International contact partners**

Enrico Nicolini

info@studionicolini.com

Pier Giuseppe Ferri

ferri@dfk.it

GENOA

GMT +1

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

MILAN

GMT +1

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

fricolini@studionicolini.com

NAPLES

GMT +1

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

Emanuele Giovanni Falco

efalco@studiodenitto.com

International Tax contact

Maria Pastore

mpastore@studiodenitto.com

Partners

Giulio De Nitto

gdenitto@studiodenitto.com

Emanuele Giovanni Falco

efalco@studiodenitto.com

Maria Pastore

mpastore@studiodenitto.com

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

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

IC & Partners S.p.A

Accounting | Tax | Business Consulting | Law

Address

Via Roma 43 int.8, 33100 Udine

T +39 0432 501591**E** info@icpartners.it**F** +39 0432 228252**W** www.icpartners.it**Contact partner**

Lilia Canta

lilia.canta@icpartners.it

Partners

Roberto Corciulo

roberto.corciulo@icpartners.it

Lilia Canta

lilia.canta@icpartners.it

JAPAN

TOKYO

GMT +9

Larkin & Associates Inc.

Accounting | Tax | Business Consulting | Personal Finance

Address8F Shinkawa Ohara Building, 1-27-8 Shinkawa, Chuo-Ku,
Tokyo 104-0033**T** +81 3 3551 4390

+81 3 3551 4391

F +81 3 3551 4395**E** 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

AddressPMO Nihonbashi-Mitsukoshimae 9F, 3-4-5 Nihonbashihoncho,
Chuo-ku, Tokyo, 103-0023**T** +81 3 6262 7500**F** +81 3 6262 7740**E** 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

jang10091@naver.com

Doo-Yeol Lee

Ldy1613@unitel.co.kr

Young-il Koh

k1068919@chol.com

Jeong-min Park

jmcpa@chol.net

Kun-hwan Cho

jocpa1470@hanmail.net

Seung-hee Kwon

shkwon5051@hanmail.net

Byung-ik Kim

wooricpa@hotmail.com

Le-sung Chung

ieschung@hanmail.net

Hyun-taw Lee

htleecpa@hanmail.net

Yoon-ho Choi

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**E** htleecpa@hanmail.net**F** +82 2 2195 8829**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

AddressSin El Fil – Fouad Chehab Blvd Geahchan Bldg – 1st Floor,
PO Box 110-167, Beirut 11072020**T** +961 1 480917
+961 1 480723**E** alfred.nehme@fmofiduciaire.com**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
+961 1 42 77 50**E** kasa@sodetel.net.lb**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
F + 218 512628286**E** info@qalaa.ly
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**W** www.dms.lu**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

Address12th 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

Partners/Directors (continued)

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

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 –
Managing Director emanuel.farrugia@dfkmalta.com

Partners

Emanuel Farrugia –
Managing 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 8661 9870**E** coordinaciondfk@dfk.com.mx**W** www.dfk.com.mx**Contact Partner**

Olga Velarde

(Regional Officer)

coordinaciondfk@dfk.com.mx

CHIHUAHUAGMT -6

DFK – GLF, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Law | Transfer Prices | Tax

AddressAv. Río de Janeiro No. 319, Col. Panamericana, Chihuahua,
Chihuahua, CP31200**T** +52 61 4414 9633**E** agranillo@dfkch.mx**W** www.dfk-glf.com.mx**Contact partner**

Alejandro Granillo Robles

agranillo@dfkch.mx

Legal contact

Rogelio Sánchez Sanz

rsanchez@dfkch.mx

Partners

Alejandro Granillo Robles

agranillo@dfkch.mx

Fernando López De La Parra

flopezdelaparra@dfkch.mx

GUADALAJARAGMT -6

De la Paz, Costemalle – DFK, S.C. (Network Firm)*See main office in Mexico City*

Accounting | Audit | Business Consulting | Law | Tax

AddressAv. Prol. Américas #1536, Piso 8, Int. A, Col Country Club, CP. 44610,
Guadalajara, Jalisco**T** +52 33 3121 3631

+52 33 3122 3278

E spacheco@dfkmx.mx**W** www.delapazcostemalle.com.mx**Contact partners**

Santiago Pacheco

spacheco@dfkmx.mx

José Luis Ramírez

jlramirez@dfkmx.mx

Rodríguez Mena – DFK, S.C. (Network Firm)*See main office in León*Accounting | Audit | Business Consulting | Personal Finance
Transfer Prices | Tax**Address**Av. Diamante # 2593 Interior 106, Col. Bosques de la Victoria,
Guadalajara, Jalisco, C.P. 44570**T** +52 33 3122 8232**E** maryterer@rmdfk.com

+52 33 3122 8128

F +52 33 3122 8249**Contact partner**

María Teresa Rodríguez López maryterer@rmdfk.com

HERMOSILLO

GMT -6

DFK Salido Encinas, S.C. (Network Firm)

Accounting | Audit | Business Consulting | Law | Tax

AddressBlvd. Guillermo Prieto 6, Col. Constitución, Hermosillo,
Sonora CP. 83150**T** +52 66 2214 1490**E** luis.melicoff@salido.mx**F** +52 66 2214 2072**Contact partner**

Luis Fernando Salido Encinas fernando.salido@salido.mx

LA PAZ

GMT -6

Salgado & Sánchez, S.C.*Main office (see other office in Los Cabos)*

Accounting | Tax | Audit

Address

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

T +52 61 2122 5635**E** csalgado@dfk.com.mx**F** +52 61 2125 2378**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*

Accounting | Audit | Business Consulting | Law | Tax

AddressCedros del Líbano 72A, Col. Infonavit Arrollo Delgado, C.P. 59375, La
Piedad, Michoacán**T** +52 35 2522 8855**E** spacheco@dfk.mx

+52 35 2522 9033

W www.delapazcostemalle.com.mx**Contact partner**

Santiago Pacheco

spacheco@dfk.mx

Rodríguez Mena – DFK, S.C. (Network Firm)*See main office in León*Accounting | Audit | Business Consulting | Personal Finance
Transfer Prices | Tax**Address**Bld. Félix Ramírez Rentería No.349, Col. Pueblo de Moya,
Lagos de Moreno, Jalisco CP. 47430**T** +52 47 4742 0415**E** lmena@rodriguezmena.com**F** +52 47 4742 0867**Contact partner**

Luis Manuel Mena López

lmena@rodriguezmena.com

Rodríguez Mena – DFK, S.C. (Network Firm)*Main office (see other offices in Guadalajara, Lagos de Moreno,
Morolón and Zamora)*Accounting | Audit | Business Consulting | Transfer Pricing
Personal Finance | Tax**Address**Bld. Juan Alonso de Torres Pte. No. 2204-102, Col.
Lomas del Campestre, León, Guanajuato CP. 37150**T** +52 47 7717 7562**E** lmena@rodriguezmena.com

+52 47 7717 7133

F +52 47 7717 7776**Contact partner**

Luis Manuel Mena López

Partner

Luis Manuel Mena López

lmena@rodriguezmena.com

Salgado & Sánchez, S.C.*See main office in La Paz*

Accounting | Audit | Tax

AddressAv. 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**E** csalgado@dfk.com.mx**F** +52 62 4143 1399**Contact partner**

Carlos Salgado

csalgado@dfk.com.mx

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

Accounting | Audit | Business Consulting | Law | Tax

AddressBahía de San Ignacio 295 Sur, Fracc. Grijalva, Los Mochis,
Sinaloa. CP. 81240**T** +52 66 8818 2238

+52 66 8818 4365

F +52 66 8815 3230**E** dfk.info@leyvaalbarran.com**W** www.leyvaalbarran.com**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@dfkmx.mx**W** www.delapazcostemalle.com.mx**Contact partners**

Juan Pacheco

jpacheco@dfkmx.mx

Partners

Santiago Pacheco

spacheco@dfkmx.mx

Juan Carlos Estudillo

jcestudillo@dfkmx.mx

Carlos Granados

cgranados@dfkmx.mx

Juan Pacheco

jpacheco@dfkmx.mx

Teresa Cruz

tcruz@dfkmx.mx

José Luis Calvillo

jlcalvillo@dfkmx.mx

José Luis Ramírez

jramirez@dfkmx.mx

Méndez Alvarado – DFK, S.C. (Network Firm)

Business Consulting | Tax | Wealth Planning Advisory

AddressProlongación 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 – DFK, S.C. (Network Firm)

Law | Tax

Address

Juan Salvador Agraz, No. 40-1107, piso. 11, Col. Santa Fe, C.P. 05348, Ciudad de México

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 1799 9309**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

MOROLEÓNGMT -6

Rodríguez Mena – DFK, S.C. (Network Firm)*See main office in León*Audit | Accounting | Transfer Pricing | Tax | Business Consulting
Personal Finance**Address**

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

T +52 44 5458 1090**E** lmena@rodriguezmena.com**F** +52 44 5458 1015**Contact partner**

Luis Manuel Mena López

lmena@rodriguezmena.com

PUEBLA

GMT -6

DFK Consultores CCSV, S.C. (Network Firm)

Audit | Accounting | Consulting | Legal | Tax

Address

1er. Retorno Osa Menor No. 2, Piso 5, Ofna. 502, Col. Reserva Territorial Atlixayótl, 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*

Audit | Accounting | Business Consulting | Law | Tax

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*

Audit | Accounting | Business Consulting | Law | Tax

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.mxsalazarc@prodigy.net.mx**Contact partner**

César Salazar

csalazar@dfk.com.mxsalazarc@prodigy.net.mx

Trueba Gracián, Altamirano – DFK, S.C. (Network Firm)*Main office (see other office in Veracruz)*

Accounting | Audit | Business Consulting

AddressOriente 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*

Accounting | Audit | Business Consulting

AddressIsabel La Católica No. 1168, Fraccionamiento Reforma, Veracruz CP.
91919**T** +52 22 9980 8029**F** +52 22 9980 8030**E** rvasconcelos@dfk.com.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*Accounting | Audit | Business Consulting | Personal Finance
Transfer Pricing | Tax**Address**AV Virrey de Mendoza Ote. No.16-C, Col. La Luneta, Zamora,
Michoacan CP. 59680**T** +52 35 1515 8021**F** +52 35 1515 1279**E** maryterer@rmdfk.com**Contact partner**

María Teresa Rodríguez López

maryterer@rmdfk.com

MOROCCO

CASABLANCA

GMT

Proximo Expertise*See main office in Marrakech***Address**

Complexe Al Hussein, Rue Ramallah, Quartier Palmiers, Bd Abdelmoumen, Casablanca 20000

T +212 522 25 86 49

+212 522 25 86 54

F +212 522 25 86 57**E** fouzi.dinari@proximo.ma**W** www.proximo-expertise.ma**Contact partner**

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

MARRAKECH

GMT

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

+212 537 77 56 30

F +212 524 44 83 74**E** fouzi.dinari@proximo.ma**W** www.proximo-expertise.ma**Contact partner**

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

Partners

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

Nawal Wahid

nawal.wahid@proximo.ma

Badreddine Dinari

dbadre@proximo.ma

Ahmed Knidif

ahmed.knidif@proximo.ma

Khalid Antri

khalid.antri@proximo.ma

Mohammed Siguel

msiguel@proximo.ma

RABAT

GMT

Proximo Expertise*See main office in Marrakech***Address**

N° 23 & 24 & 25, 5ème étage, Immeuble n° 1, Angle rue Tobrouk et rue Banzart – Hassan

T +212 537 70 14 25

+212 537 70 16 76

F +212 522 25 86 57**E** fouzi.dinari@proximo.ma**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

+212 537 70 16 76

F +212 539 33 17 52**E** fouzi.dinari@proximo.ma**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 | Corporate Finance

Address

Av. Paulo Samuel Kankhomba 1519, Maputo

T +258 86 30 60 860**E** afranck@coredfk.com**W** www.coredfk.com**Contact partner**

Atanázio Franck

afranck@coredfk.com/

atanziof@ hotmail.com

+258 823060863 (mobile)

Partners

Atanázio Franck

afranck@coredfk.com

A. Heitor

Manuel Mulima

MYANMAR

YANGON

GMT + 2

FocusCore

Accounting | Law | Business Consulting |

Address

No 271-273 Level2, Parkside One, Bagayar Street, Sanchaung Township, Yangon

T +95 9962 787 699**E** eddy.herbert@focuscorecs.com**W** www.focuscoregroup.com**Contact partner**

Eddy Herbert

eddy.herbert@focuscorecs.com

NETHERLANDS

WAGENINGEN

GMT +1

Alfa Accountants en Adviseurs*Main office*

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

AddressAgro 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

Hoekeindseweg 39, NL-2665 KA Bleiswijk

Buitenpost

Ried 10, NL-9285 KK Buitenpost

Dodewaard

Edisonring 3, NL-6669 NA Dodewaard

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 Alderenlaan 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

Other offices (continued)*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**E** mkp@dfkogc.com**F** +64 9 309 3304**W** www.dfkogc.com**Contact partner**

Mukesh Parshottam

mkp@dfkogc.com

International Tax contact

Steve Darnley

steve.darnley@dfkogc.com

Partners

Navin C. Patel

navin.patel@dfkogc.com

David S. Griffiths

david.griffiths@dfkogc.com

Mukesh K. Parshottam

mkp@dfkogc.com

Shane M Browning

shane.browning@dfkogc.com

Sanjay Kumar

sanjay.kumar@dfkogc.com

Mike McNab

mike.mcnab@dfkogc.com

Paul M Collins

paul.collins@dfkogc.com

Anit Patel

anit.patel@dfkogc.com

Steve Darnley

steve.darnley@dfkogc.com

NICARAGUA

MANAGUA

GMT -6

Amaya Lacayo & Cía. Ltda.

Audit | Tax

AddressPali 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

PartnersCarlos 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
Moses E. Ogbomorovgo2010@yahoo.com
reygosagie@yahoo.com
ayoobadan@yahoo.com
yekinirajifca@yahoo.com
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

AddressBuilding 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***Address**

Office no 02, 3rd floor, Executive Complex, G-8 Markaz, Islamabad

T +92 321 842 4271**E** tahmad@cyber.net.pk**Contact partner**

Tahir Ahmad

tahmad@cyber.net.pk

tari103@hotmail.com

Partners

Tahir Ahmad

tahmad@cyber.net.pk

Rizwan Bashir

rcolhr@cyber.net.pk

Muhammad Usman Sheikh

rcolhr@cyber.net.pk

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

Other office

Karachi

Office no 105, 1st Floor, AlFatima Chambers, Near Passport office, Saddar

T +92 21-35693933

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@dfkcepca.com
acuadra@cwpanama.net
W www.dfkcepca.com
www.cuadracpa.com

Contact partner

Alfredo Cuadra Lopez

acuadra@cwpanama.net

Partners

Alfredo Cuadra Lopez

acuadra@cwpanama.net

Luis Anaya Valdivia

lanaya@dfkcepca.com

PAPUA NEW GUINEA

PORT MORESBY

GMT +10

DFK Mayberry Chartered Accountants (Network Firm)Accounting | Audit | Tax | Business Consulting | Receiverships
Personal Finance**Address**PO Box 1829
Port Moresby, National Capital District**T** +675 321 2466**E** dfkpng@gmail.com**F** +675 321 7548**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

AddressAv. 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

MAKATI 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** info@santos-cua.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

Other offices*Cebu*

201 Manros Plaza, General Maxilom Avenue, Cebu City

Davao

GF Aleevia Carter Bldg, Bonifacio-Aurora Sts, Davao City

CDO

GF Ruby Bldg, Tiano-Mabini Sts, Cagayan de Oro City

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

+63 2 744 3030

F +63 2 7440697**E** admin@acyatancpa.com**W** www.acyatancpa.com**Contact partner**

Arminda 'Barbie' T.

Acyatan-Guerrero

attybarbie@acyatancpa.com

Partners

Antonio P. Acyatan

Arminda T. Acyatan-Guerrero

Efren N. Acyatan

attytony@acyatancpa.com

attybarbie@acyatancpa.com

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**F** +48 32 206 99 86**E** office@audit-consulting.eu**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 Slawka 8a, Krakow 30-633

T +48 12 636 52 77**F** +48 12 623 05 85**E** adac@adac.pl**W** www.adac.pl**Contact partner**

Slawomir Szurman

slawomir.szurman@adac.pl

Partners

Slawomir Szurman

Jaroslaw Wdowiak

slawomir.szurman@adac.pl

jaroslaw.wdowiak@adac.pl

**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.audit-doradztwo.pl**Contact partner**

Barbara Pawlik

barbara.pawlik@audit-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.audit-doradztwo.pl**Contact partner**

Barbara Pawlik

barbara.pawlik@audit-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)

Tax Manager

Tito Barros Caldeira

tito.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)**Tax Manager**

Tito Barros Caldeira

tito.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@akxaa.qa**F** +974 4417 4692**W** www.akxaa.qa**Contact partner**

Alok Saksena

Alok Saksena (Mobile +974 6603 9427)

Naresh Dasari (Manager)

naresh@akxaa.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

Address7th 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

Proyektiruemy proezd 4062, 6, bldg. 2, 115432 Moscow

T +7 499 678 2298**E** info@althausgroup.ru**F** +7 499 678 2298**W** www.althausgroup.ru**Contact partner**

Olga Barbashova

obarbashova@althausgroup.ru

Partners

Rostislav Shatenok

rshatenok@althausgroup.ru

Andrey Tsaruk

atsaruk@althausgroup.ru

Olga Barbashova

obarbashova@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

Audit Firm 'Marka' LLC.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Kamennoostrovsky 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** joelbarrozo1030@gmail.com

j.barrozo@sacad.com.sa

y.abdulkareem@sacad.com.sa

yousryabdulkareem@gmail.com

F +966 3 5879622**W** www.sacadfirm.com

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.sa
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**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.sa
yousryabdulkareem@gmail.com**F** +966 2 6986027**W** www.sacadfirm.com**Saleh Al-Naim Chartered Accountants & Auditors (SACAD)***See main office in Al-Khobar***Address**Al-Steen St, Al-mlaz,
Riyadh 11371**T** +966 1 4742558**PO Box Address**PO Box 325014,
Riyadh 11371**E** j.barrozo@sacad.com.sa
joelbarrozo1030@gmail.com
y.abdulkareem@sacad.com.sa
yousryabdulkareem@gmail.com**F** +966 1 4712556**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**E** office@konsrev.dfk.rs**F** +381 11 41 18 758**W** www.konsrev.co.rs**Contact partner**

Miloš Mitrić

milos.mitric@konsrev.dfk.rs

Partners

Miloš Mitrić

milos.mitric@konsrev.dfk.rs

Milen Tatić

milen.tatic@konsrev.dfk.rs

Snezana Kostić

snezana.kostic@konsrev.dfk.rs

Nikola Arsović

nikola.arsovic@konsrev.dfk.rs

SINGAPORE

GMT +8

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

NLA DFK Assurance PAC (Network Firm)

Accounting | Audit | Tax | Business Consulting | Valuation | Liquidation

Address

143 Cecil Street, #17-03 GB Building, Singapore 069542

T +65 6222 0289**E** admin@nglee-dfk.com**F** +65 6222 0269**W** www.nglee-dfk.com**Contact partner**

Francis Chua

fancis@nladfk.com

Phillip Teo

phillip@nladfk.com

Partners

Yee Fook Hong

yee.fh@nladfk.com

Khoo Boon Wah

boonwah@nladfk.com

Advisors

Jerry Lee

jerry@nladfk.com

Don Ho

don@nladfk.com

P G Wee Partnership LLPAudit 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

Address4th 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

Elza Prinsloo

Wendy Miller

Mari-Louise Nawrattel

Marelize Binneman

Madeleen Botha

Associates

Carmen De Vos

Eulene Cohen

Zeenat Suliman

SPAIN

ALMERÍA

GMT +1

BNFIX Auditores**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**Address**

C/ Rafael Alberti, 1 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**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**Address**

Fontanella 21 5º, 4ª, Barcelona 08010

T +34 93 301 20 22**E** mj.moragas@pich.bnfix.com**W** www.pich.bnfix.com**Contact partner**

María José Moragas Monteserín mj.moragas@pich.bnfix.com

+34 629 25 64 13

GIJON

GMT +1

BNFIX Consultores**Address**

C/ Alvarez Garaya, 12, 19 dcha, 33206 Gijon

T + 34 985 17 61 57**E** andrez.alvarez@bnfix.com**W** www.bnfix.com**Contact partner**Andres Alvarez Rodriguea
de Scott

andrez.alvarez@bnfix.com

SPAIN

BNFIX Consultores

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

Address

C/ Fontanella 21 5º, 4ª, Barcelona 08010

T +34 93 301 20 22

E mj.moragas@pich.bnfix.com

F +34 93 301 11 23

W www.pich..bnfix.com/

Contact partner

María José Moragas Monteserín mj.moragas@pich.bnfix.com
+34 629 25 64 13

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

LERIDA

GMT +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

MADRID

GMT +1

BNFIX Auditores

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

Accounting | Audit | Tax | Business Consulting

Address

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

T +34 91 541 80 36

E josemaria.hinojal@bnfix.com

F +34 91 541 80 42

W www.bnfix.com

Contact partner

Jose M. Hinojal josemaria.hinojal@bnfix.com
+34 696 914 943

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

Accounting | Audit | Tax | Business Consulting | Law | Advisory

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

MURCIAGMT +1

BNFIX Auditores**Address**

Paseo Almirante Fajardo de Guevara nº 7, Murcia 30007

T +34 968 245 753**E** ramon.madrid@bnfix.com**F** +34 968 244 691**W** www.bnfix.com**Contact partner**

Ramón Madrid Nicolas

ramon.madrid@bnfix.com

BNFIX Consultores**Address**

C/ Alonso de Ojeda nº 4, Murcia 30007

T +34 96 824 04 04**E** paco.alcaraz@bnfix.com**W** www.bnfix.com**Contact partner**

Francisco Alcaraz

paco.alcaraz@bnfix.com

OVIEDOGMT +1

BNFIX Auditores**Address**

Pelayo, 7-30, Oviedo 33003

T +34 985 220 538**E** luis.menendez@bnfix.com**F** +34 985 200 443**W** www.bnfix.com**Contact partner**

Luis Menéndez Alvarez

luis.menendez@bnfix.com

VITORIA-GASTEIZGMT +1

BNFIX Auditores**Address**

Arca, 2-4º, 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**

Villagatan 19, 114 32 Stockholm

T +46 854 583 120**W** www.fksweden.com**Contact**

Tommy Nilsson

tommy.nilsson@hummelklappen.se

ALINGSÅS

GMT +1

Alingsås Revision AB

Accounting | Audit | Tax | Business Consulting

AddressStationsgatan 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 & Tomelilla)*

Accounting | Audit | Tax | Business Consulting

AddressBjörkhemsvägen 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 Fålt Pålsson

agneta.faltpalsson@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

Gängesvägen 12, 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**

Carlsgatan 12A, 8 Var, 211 20 Malmö

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 Fålt Pålsson

agneta.faltpalsson@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 | Business Consulting

Address

Fabriksgatan 54 B, 702 23 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

STOCKHOLM

GMT +1

Hummelklappen i Stockholm AB

Audit | Tax | Business Consulting

AddressLinnégatan 26,
Stockholm 114 47**T** +46 854 583 120**E** info@hummelklappen.se**F** +46 854 583 135**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

Cederblads Revisionsbyrå AB*(see main office in Kristianstad)*

Accounting | Audit | Tax | Business Consulting

AddressSimrishamnsvagen 39,
Tomelilla**PO Box Address**Box 3,
Tomelilla 273 21**T** +46 417 135 40**E** crab.tomelilla@cederblads.se**W** www.cederblads.se**Contact partner**

Ingrid Petersson

ingrid.petersson@cederblads.se**SWITZERLAND****Fidinter SA**

Accounting | Audit | Tax | Business Consulting

Address

Rue des Fontenailles 16, Lausanne 1007

T +41 21 614 61 61**E** lausanne@fidinter.ch**F** +41 21 614 61 60**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

AddressVia Carlo Frasca 3,
Lugano 6900**T** +41 91 695 10 70**E** info@studiofiam.ch**F** +41 91 682 66 72**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, 8702 Zollikon-Zürich

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** srdftkpe@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** cherif.benzina@cabinet-cmc.tn

+216 71 887 294

F +216 71 872 115**Contact partner**

Cherif Ben Zina

cherif.benzina@cabinet-cmc.tn

+216 98 317 011

+216 55 317 011

Partners

Cherif Ben Zina

cherif.benzina@cabinet-cmc.tn

Sofiene Ben Amira

sofiene.benamira@cabinet-cmc.tn

Hichem Amouri

hichem.amouri@tunet.tn

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 Büyükbaylı 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, Kasumba Circular Road 1-36, Off Kakungulu Road, Ntinda, Kampala, PO Box 7859

T +256 41 42 59 013

+256 41 42 59 014

F +256 41 42 59 015**E** jmusabe@jpmagson.com**W** www.jpmagson.com**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

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

+38044 219 0055

F +38044 219 0044**E** info@mia.kiev.ua**W** www.mia.kiev.ua**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**F** +971 4 3528002**E** arvind@nrdoshi.ae**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 exec@dfkuki.com

F +44 23 8064 9700

W www.dfkuki.com

Contact

Peter Winter

peter.winter@cbw.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 (Network Firm)

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

jamessage@johnston-kennedy.com

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

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

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**

50 Melville Street, Edinburgh EH3 7HF

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

Paul Lewis

PaulL@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

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**Alexander Sloan***Main office (see other office in Edinburgh)*

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

80 St Vincent Street, Glasgow G2 5SG

T +44 141 204 8989**E** phillip.morice@alexandersloan.co.uk**F** +44 141 248 9931**W** www.alexandersloan.co.uk**Contact partner**

Philip Morrice

phillip.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

phillip.morrice@alexandersloan.co.uk

Kevin Booth

kevin.booth@alexandersloan.co.uk

Carole Connor

carole.connor@alexandersloan.co.uk**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- Director

andrew@hansardtrust.com**Partners**

Andrew Parr - Director

andrew@hansardtrust.com

Philip Blows- Director

phillip@hansardtrust.com

Alan Northmore - Director

alan@hansardtrust.com

David Lloyd- Director

david@hansardtrust.com

ISLE OF MAN

GMT

DFK Chancery (Network Firm)

Accounting | Tax | Business Consulting | Offshore Fiduciary Services

Address

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

T +44 1624 647171

+44 7624 486593

F +44 1624 647172**E** chancery@chancerytrust.com**W** www.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

Gethin Taylor

gtaylor@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**

Sarah Wilson

sarah.wilson@hboltd.co.uk**Partners**

Mark Ashfield

mark.ashfield@hboltd.co.uk

Helen Coombes

helen.coombes@hboltd.co.uk

Phil Ewing

phil.ewing@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

Johnston Kennedy DFK (Network Firm)*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

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

Iain White

ipw@dsg.uk.com

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

Steve Bilby

steve.bilby@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

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

Partners (continued)

Tony Lesser	tony.lesser@cbw.co.uk
Luke Metson	luke.metson@cbw.co.uk
Dan Rose	dan.rose@cbw.co.uk
Vipul Shah	vipul.shah@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

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	aoconnor@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

RMT Accountants and Business Advisors Ltd

Accounting | Audit | Tax | Business Consulting | Personal Finance

AddressGosforth 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

Richard Humphreys – Director

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

Johnston Kennedy DFK (Network Firm)*See main office in Belfast***Address**

13 Mallusk Park, Mallusk Drive, Newtownabbey BT36 4GN

T +44 2890 843738**E** Newtownabbey@johnston-**F** +44 2890 840912

kennedy.com

W www.johnston-kennedy.com**Contact partners**

James Gage

jamesgage@johnston-kennedy.

com Pamela Henry

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@shawgibbs.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

Partners (continued)

Clifford Brown

clifford.brown@shawgibbs.com

Hayley Simmons

hayley.simmons@shawgibbs.com

Sarah Gardener

sarah.gardener@shawgibbs.com

Peter Watts

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

kevin.parkes@landin-wilcock.co.uk

Michael Webster

michael.webster@landin-wilcock.co.uk

Robert Grierson

robert.grierson@landin-wilcock.co.uk

Howard Mee

howard@landin-wilcock.co.uk

Robert Hampstead

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

AddressFleming 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

Neil Raynsford

nraynsford@langdownsdfk.com

Graeme Lovell

glovell@langdownsdfk.com

Graham Taylor

gtaylor@langdownsdfk.com

David J. Ings

djings@langdownsdfk.com

Ross Garfitt

rgarfitt@langdownsdfk.com

Royce Peeling Green Limited*See main office in Manchester*

Personal Finance

Address

Gwernigrn, 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**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 Director)

+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

stcummings@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 info@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

U.S.A.

Swalling & Associates P.C.

Other office

Address

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

T +1 907 376 1272

E info@swallingcpas.com

F +1 907 373 1272

W www.swallingcpas.com

Contact partner

Gary N. Dixon

g.dixon@swallingcpas.com

ARIZONA, Tuscon

GMT -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, Arcadia

GMT -8

HKG, LLP

Main office (see other office in Pasadena)

Accounting | Tax | Business Consulting

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

CALIFORNIA, Encino

GMT -8

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

CALIFORNIA, Los Angeles

GMT -8

Gursey | Schneider LLP*Main office (see other offices in Encino, Irvine, San Francisco, San Diego 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

Natalie Murvin

nmurvin@gursey.com

Shannon Ward

sward@gursey.com

Stephan Wasserman

swasserman@gursey.com

Alexandera Peais

apeais@gursey.com

Robert Watts

rwatts@gursey.com

Kristin Webster

kwebster@gursey.com

Pisenti & Brinker LLP*Main office (see other office in California)*

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

201 1st Street, Suite 208, Petaluma, CA 94952

T +1 707 762 9900**E** info@pbllp.com**F** +1 707 762 9003**W** www.pbllp.com**Contact partner**

Linda Kachiu

lkachiu@pbllp.com

International contact

Linda Kachiu

lkachiu@pbllp.com

International Tax contact

Betsy Stewart

bstewart@pbllp.com

Partners

James Perez

jperez@pbllp.com

Linda Kachiu

lkachiu@pbllp.com

Danielle Sandoval

dsandoval@pbllp.com

Managing Directors

Betsy Stewart

bstewart@pbllp.com

Raymond Pounds

rpounds@pbllp.com

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

gmaclea@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

44 Montgomery Street, Suite 3200, San Francisco, CA 94104

T +1 415 397 4444**E** jdobberstein@sldcpa.com**F** +1 415 981 0898**W** www.sldcpa.com**Contact partners**

Jim Dobberstein

jdobberstein@sldcpa.com

Bill Wright

bwright@sldcpa.com

Gursey | Schneider LLP*Other office (see Main offices in Los Angeles)***Address**

1 Market Plaza, Spear Tower, Suiter 1850, San Francisco, CA 94105

T +1 415 855 8400**F** +1 415 855 8410**W** www.gursey.com**Contact partners**

Stephan Wasserman

swasserman@gursey.com

Gary Krausz

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**E** jdobberstein@sldcpa.com**F** +1 650 579 1041**W** www.sldcpa.com**Contact partners**

Ron Simonian

rsimonian@sldcpa.com

Pisenti & Brinker LLP

Main office (see other office in California)

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

3562 Round Barn Circle, Suite 350, Santa Rosa, CA 95403

T +1 707 542 3343

E info@pbllp.com

F +1 707 527 5608

W www.pbllp.com

Contact partner

Linda Kachiu

lkachiu@pbllp.com

International contact

Linda Kachiu

lkachiu@pbllp.com

International Tax contact

Betsy Stewart

bstewart@pbllp.com

Partners

James Perez

Linda Kachiu

Danielle Sandoval

Timothy Moratto

Brett Bradford

Joshua Moore

jperez@pbllp.com

lkachiu@pbllp.com

dsandoval@pbllp.com

tmoratto@pbllp.com

bbdradford@pbllp.com

jmoore@pbllp.com

Managing Directors

Betsy Stewart

bstewart@pbllp.com

Raymond Pounds

rpounds@pbllp.com

Gursey | Schneider LLP

See main office in California

Address

20355 Hawthorne Boulevard, First Floor, Torrance, CA 90503

T +1 310 370 6122

F +1 310 370 6188

W www.gursey.com

Contact partner

Robert Watts

rwatts@gursey.com

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

Adam Buttery

abuttery@sldcpa.com

Pisenti & Brinker LLP*See main office in California***Address**

1050 Adams, Street, Suite C, St helena, CA 94574

T +1 707 963 9910**E** info@pbllp.com**F** +1 707 527 5608**W** www.pbllp.com**Contact partner**

Linda Kachiu

lkachiu@pbllp.com

International contact

Linda Kachiu

lkachiu@pbllp.com

International Tax contact

Betsy Stewart

bstewart@pbllp.com

Partners

James Perez

jperez@pbllp.com

Linda Kachiu

lkachiu@pbllp.com

Danielle Sandoval

dsandoval@pbllp.com

Managing Director

Betsy Stewart

bstewart@pbllp.com

Stockman Kast Ryan + Co

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

Dave Kast

dkast@skrco.com

Mike Rowe

mrowe@skrco.com

Eric Ryan

eryan@skrco.com

Jordan Empey

jempey@skrco.com

Reynolds & Rowella

Accounting | Audit | Tax | Business Consulting

Address

90 Grove Street, Ridgefield, CT 06877

T +1 203 438 0161**E** scottc@reynoldsrowella.com**F** +1 203 431 3570**W** www.reynoldsrowells.com**Contact partner**

Scott Crane

scottc@reynoldsrowella.com

Partners

Frank Rowella

frankr@reynoldsrowella.com

Steven Risbridger

steve@reynoldsrowella.com

Ben Maini

benm@reynoldsrowella.com

Dan Harris

danh@reynoldsrowella.com

Greg Pepin

gregp@reynoldsrowella.com

Address

51 Locust Avenue, New Canaan, CT 06840

T +1 203 972 5191**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

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@lwwcpa.com**F** +1 561 734 8562**W** www.lwwcpa.com**Contact partner**

Derek Webb

derekw@lwwcpa.com

Johnson Lambert*See main office in Virginia*

Audit | Tax | Consulting

Address

One Independent Drive, Suite 2202, Jacksonville, FL 32202

T +1 904 899 4230**E** info@JohnsonLambert.com**F** +1 904 889 4231**W** www.JohnsonLambert.com**Contact partner**

Jim Murphy

jmurphy@JohnsonLambert.com

Bohlmann Accounting Group PLLC

Accounting | Audit | Tax | Business Consulting

Address

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

T +1 786 787 1100**E** lfernadez@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

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

Ben Miller

ben.miller@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

Chris Fredericks

chris.fredericks@btcpa.net

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

Gina Miller

gina.miller@btcpa.net

Alana Mueller

alana.mueller@btcpa.net

Tim Oberst

tim.oberst@btcpa.net

James Parks

james.parks@btcpa.net

U.S.A.

Partners (continued)

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

Johnson Lambert

See main office in Virginia

Audit | Tax | Consulting

Address

7000 Central Parkway N.E Suite 1500, Atlanta, GA 30328

T +1 678 534 2963

E info@JohnsonLambert.com

W www.JohnsonLambert.com

Contact partner

Marecia Jerding

MJerding@JohnsonLambert.com

ILLINOIS, Naperville

GMT -5

Lauterbach & Amen, LLP

Main office

Accounting | Audit | Tax | Consulting

Address

68 N. River Road, Naperville, IL 60563

T +1 630 393 1483

E ramen@lauterbach.amen.com

F +1 630 393 2516

W www.lauterbachamen.com

Contact partner

Ronald Amen

ramen@lauterbachamen.com

Jamie Wilkey

jwilkey@lauterbachamen.com

Nathan Gaskill

ngaskill@lauterbachamen.com

ILLINOIS, Park Ridge

GMT -6

Johnson Lambert

See main office in Virginia

Audit | Tax | Consulting

Address

50 S. Northwest Highway, Suite 340, Park Ridge, IL: 60068

T +1 847 230 9750

E info@JohnsonLambert.com

F +1 886 421 0886

W www.JohnsonLambert.com

Contact partner

Andrea Wright

AWright@JohnsonLambert.com

MARYLAND, Baltimore

GMT -5

Ellin & Tucker*Main office*

Accounting | Audit | Tax | Business Consulting

Address

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

T +1 410 727 5735**E** aeskildsen@ellinandtucker.com**F** +1 410 727 1405**W** www.ellinandtucker.com**Contact partner**

Aileen Eskildsen

aesklisden@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 Eskildsen

aeskildsen@ellinandtucker.com

Todd A. Feuerman

tfeuerman@ellinandtucker.com

Harold I. Hackerman

hhackerman@ellinandtucker.com

R. Christopher Rosenthal

croenthal@ellinandtucker.com

Steven S. Manekin

smanekin@ellinandtucker.com

Stephanie A. McGuire

smcquire@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**

Carole McAuliffe

csm@csrkc.com**Partners**

Thomas Clarke

tc@csrkc.com

Michael J. Hall

mjh@csrkc.com

Richard Snow

r_snow@csrkc.com

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** 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

Jerome 'Jay' Dunphy

jay.dunphy@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

Matthew Ringwelski

matthew.ringwelski@aemcpas.com

Andrew Thom

andrew.thom@aemcpas.com

Steven Toelle

steven.toelle@aemcpas.com

MINNESOTA, Mankato

GMT -5

Abdo, Eick & Meyers LLP*See main office in Minnesota***Address**

100 Warren Street, Suite 600, Mankato, MN 56002 -3166

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@pbtck.com**F** +1 702 870 2474**W** www.pbtck.com**Contact partner**

Tom Donohue

tomd@pbtck.com

Partners

Jim Andrus

jandrus@pbtck.com

Lisa Cross

lcross@pbtck.com

Tom Donohue

tomd@pbtck.com

Jeff Edwards

jedwards@pbtck.com

Michael Kern

mkern@pbtck.com

William Nelson

bnelson@pbtck.com

L. Ralph Piercy

lrpiercy@pbtck.com

Michael Rosten

mrosten@pbtck.com

Scott Taylor

staylor@pbtck.com

Ryan Whitman

rwhitman@pbtck.com

Jim Wilcox

jwilcox@pbtck.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

Jo Anne Fellon

jfellon@friedmanllp.com

Robert E. Fiorentino

rfiorentino@friedmanllp.com

Michael Goldman

mgoldman@friedmanllp.com

Robert Graham

rgraham@friedmanllp.com

U.S.A.

Partners (continued)

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
-------------	-------------------------

Partners

Glenn Josephs	gjosephs@friedmanllp.com
Neil Levine	nlevine@friedmanllp.com
Mark Nicastro	mnicastro@friedmanllp.com
Michael Saccomanno	msaccomanno@friedmanllp.com
Lee Shields	lsields@friedmanllp.com
Justin Van Fleet	jvanfleet@friedmanllp.com
Willem Van Der Berg	wvanderberg@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

Corrie Cristaldi	ccristaldi@friedmanllp.com
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

Johnson Lambert*See main office in Virginia*

Audit | Tax | Consulting

Address

10 Thornall Street, Suite 385, Edison, NJ 08837

T +1 732 383 4300**E** info@JohnsonLambert.com**F** +1 732 383 4301**W** www.JohnsonLambert.com**Contact partner**

Josh Keene

JKeene@JohnsonLambert.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

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

John Tax

jtax@friedmanllp.com

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 contact

Ryan Dudley (Partner,

rdudley@friedmanllp.com

Co-Managing partners

Frederick R. Berk

fberk@friedmanllp.com

Harriet Greenberg

hgreenberg@friedmanllp.com

Partners

Frederick R. Berk

fberk@friedmanllp.com

Steve Bokiess

sbokiess@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

Adnan Islam

aislam@friedmanllp.com

Jerald Jacobik

jjacobik@friedmanllp.com

Thomas Lan

tlan@friedmanllp.com

Amish Mehta

amehta@friedmanllp.com

Jeffrey Mestel

jmestel@friedmanllp.com

Joy Pan

jpan@friedmanllp.com

Jeffrey Resnick

jresnick@friedmanllp.com

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

jjiml@lvwcpa.com

Partners

Jim Liggett

jjiml@lvwcpa.com

Arpita Joshi

arpitaj@lvwcpa.com

Carmine Chiappetta, Principal

carminec@lvwcpa.com

Jim Alviggi

jjima@lvwcpa.com

NORTH CAROLINA, Greensboro

GMT -5

Bernard Robinson & Company LLP

Assurance | Tax | Advisory

Address1501 Highwoods Blvd.
Suite 300,
Greensboro, NC 27410**PO Box Address**Po Box 19608
Greensboro, NC 27419-9608**T** +1 336 294 4494**E** marketing@brccpa.com**F** +1 336 294 4495**W** www.brccpa.com**Contact partner**

Wade Pack

wpack@brccpa.com

Alisa Moody

alisa.moody@brccpa.com

Erica Vernon

evernon@brccpa.com

Partners

Victor Blackburn

vblackburn@brccpa.com

Courtney Coker

ccoker@brccpa.com

Daniel Hayes

dhayes@brccpa.com

Tim Hooks

thooks@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

Address

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

T +1 919 862 0004**E** marketing@brccpa.com**F** +1 919 862 0009**W** www.brccpa.com**Contact partner**

Kimberly Ripberger

kripberger@brccpa.com

Partners

Ron Kuyath

rkuyath@brccpa.com

Sandy Newell

snewell@brccpa.com

Address

110 Oakwood Drive Suite 400, Winston-Salem, NC 27103

T +1 336 294 4494**E** marketing@brccpa.com**F** +1 336 294 4495**W** www.brccpa.com**Contact partner**

Tracey Martin

tmartin@brccpa.com

U.S.A.

Partners

James Connolly
Lory Kelley

jconnolly@brccpa.com
lkelly@brccpa.com

Address

100 E. Cumberland Street, Dunn, NC 28334

T +1 910 892 1021
F +1 910 892 6084

E marketing@brccpa.com
W www.brccpa.com

Contact partner

Sherry Johnson

sjohnson@brccpa.com

Partner

Jeremy Bass

jbass@brccpa.com

Address

194 W Park Circle, PO Box 757, North Wilkesboro, NC 28659

T +1 336 838 7077
F +1 336 838 3425

E marketing@brccpa.com
W www.brccpa.com

Contact partner

David McClure

david.mcclure@brccpa.com

Address

2400 Crownpoint Executive Drive, Suite 200, Charlotte, NC 28227

T +1 704 847 0101
F +1 704 849 0535

E marketing@brccpa.com
W www.brccpa.com

Contact partner

David McClure@brccpa.com

Johnson Lambert

See main office in Virginia

Audit | Tax | Consulting

Address

4242 Six Forks Road, Suite 1500, Raleigh, NC 27609

T +1 919 719 6400
F +1 919 719 6401

E info@JohnsonLambert.com
W www.JohnsonLambert.com

Contact partner

Scott Hall

SHall@JohnsonLambert.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
F +1 513 241 0712

E donjr@mellottcpa.com
W www.mellottcpa.com

Contact partner

Donald L. Mellott, Jr.

donjr@mellottcpa.com
+1 513 382 8440 (mobile)

Partners

Gregory A. Deyhle
Matthew G. Juengling
Donald L. Mellott Jr.
John P. Mellott
Richard J. Rumpler
Thomas D. Heldman
Jennifer R. Martin

gdeyhle@mellottcpa.com
mattj@mellottcpa.com
donjr@mellottcpa.com
jmellott@mellottcpa.com
rrumpler@mellottcpa.com
theldman@mellottcpa.com
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

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

Marie DeCicco

mdecicco@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

Johnson Lambert

See main office in Virginia

Audit | Tax | Consulting

Address

409 King Street, Suite 400, Charleston, SC 29403-6815

T +1 843 414 0330

E info@JohnsonLambert.com

F +1 866 217 5867

W www.JssohnsonLambert.com

Contact partner

John Prescott

JPrescot@JohnsonLambert.com

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

Jason C. Warren

jason.warren@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

Courtney Blackburn

courtney.blackburn@eepb.com

Jason C. Warren

jason.warren@eepb.com

Mary Jane Robinson

maryjane.robinson@eepb.com

Joy Leagield

joy.mitchell@eepb.com

Austin Clark

austin.clark@eepb.com

TEXAS, San Antonio

GMT -6

Ridout Barrett

Accounting | Audit | Tax | Business Consulting | Litigation

Address

922 Isom Rd, Suite 100, San Antonio, TX 78216

T +1 210 829 1793**E** dmichalak@ridoutbarrett.com**F** +1 210 829 4634**W** www.ridoutbarrett.com**Contact partner**

Dustin Michalak

dmichalak@ridoutbarrett.com

Partners

Milton Barrett

mbarrett@ridoutbarrett.com

Kathleen Dvorak

kdvorak@ridoutbarrett.com

Melanie Geist

mgeist@ridoutbarrett.com

Tony Ridout

tridout@ridoutbarrett.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

VIRGINIA, Vienna

GMT -5

Johnson Lambert*Main office*

Audit | Tax | Consulting

Address

650 Park Tower Drive, Suite 801, Vienna, VA 22180

T +1 703 842 1115**E** info@JohnsonLambert.com**F** +1 886 251 2002**W** www.JohnsonLambert.com**Contact partner**

Tim Nowak

TNowak@JohnsonLambert.com

Partners

John Prescott

JPrescott@JohnsonLambert.com

Adam Dubuque

ADubuque@JohnsonLambert.com

Scott Hall

SHall@JohnsonLambert.com

Marcia Jerding

MJerding@JohnsonLambert.com

Josh Keene

JKeene@JohnsonLambert.com

Debbie Lambert

DLambert@JohnsonLambert.com

Sarah McConnell

SMcconnell@JohnsonLambert.com

Kim Mobley

KMobley@JohnsonLambert.com

Jim Murphy

TMurphy@JohnsonLambert.com

Tim Nowak

TNowak@JohnsonLambert.com

Josh Partlow

JPartlow@JohnsonLambert.com

Carolyn Rice

CRice@JohnsonLambert.com

Brandy Vannoy

BVannoy@JohnsonLambert.com

Diane Walker

DWalker@JohnsonLambert.com

Magali Welch

MWelch@JohnsonLambert.com

Andrea Wright

AWright@JohnsonLambert.com

Johnson Lambert*See main office in Virginia*

Audit | Tax | Consulting

Address

409 King Street, Suite 400, Charleston, SC 29403-6815

T +1 843 414 0330**E** info@johnsonlambert.com**F** +1 866 217 5867**W** www.johnsonlambert.com**Contact partner**

John Prescott

jprescot@johnsonlambert.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

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 Kumul Highway, 1st Floor Govant Building, BP 1276, Port Vila

T +678 24 404
+678 77 44 500**E** contact@ajc-vanuatu.com
W www.ajc-vanuatu.com**Contact partner**

Martin St. Hilaire

martin@ajc-vanuatu.com

Partners

Martin St. Hilaire

martin@ajc-vanuatu.com

VENEZUELA

CARACAS

GMT +7

Camero, Romero y Asociados

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

AddressMulticentro Empresarial Del Este Edificio Miranda, Torre A,
Piso 4, Oficina A-41, Caracas**T** +58 212 2669955
+58 212 2666815
F +58 212 2672738**E** camerome@cantv.net
W www.camerome.com.ve**Contact partner**

Oswaldo Camero

+58 0416 6258556 (mobile)

Partners

Oswaldo Camero

VIETNAM

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

AddressLevel 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
Nguyen Tien Dungpham.the.hung@dfkvietnam.com
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.vn**W** 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)

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

COMPANY NAME INDEX

A

Abdo, Eick & Meyers LLP	114, 115
ACCORDSERVE Conta Srl/ ACCORDSERVE Advisory Srl	78
Acyatan & Co., CPAs	75
AdAc Sp. z.o.o.	75, 76
Added Value, UAB	58
Addere Revision	30
Adviser – Auditores Independentes	12
Adviser Sul – Auditores Independentes	12, 13
AHC	31
AJC – Vanuatu	125
Aldar International Accountants & Consultants	56
Alfa Accountants and Advisers	68, 69
Alexander Sloan	95, 96
Alingsås Revision AB	86
Alok K Saxena Auditing & Accounting	78
Alqalaa Allybia Company QL	57
ALT DFK	78
AMA CPA Limited	25, 43
Amaya Lacayo & Cía. Ltda.	71
Amory González, CPA	43
AMT Bagimsiz Denetim ve SMMM A.S.	91
Anne Brady McQuillans DFK	51
Anwar & Rekan	50
Aryeetey & Associates	41
Audit and Consulting Pawlik, Modzelewski and Partners Limited	75, 76
Audit Company 'Korsakov and Partners', LLC	79
Auditreu	9
Audit Firm 'Marka@ LLC	79

B

Bader Martin P.S.	124
Beijing Zhongxuanyu CPA Co. Ltd.	23
Bennett Thrasher LLP	111
Bernard Robinson & Company LLP	119
BHA Statsautoriseret Revision	29
Bohlmann Accounting Group	111
BNFIX Auditores	83, 84, 85
BFIX Consultores	83, 84, 85,
BSKP Dr. Broll Schmitt Kaufmann & Partner	37, 38, 41
Brown Butler	97
Buckberger Baerg & Partners LLP	21

C

C& R Ribas Pacheco	77
Cabinet CMC	90
Cabinet Oréglija-Christophe et Associés	36
Camero, Romero y Asociados	125
Carter Backer Winter	98
Cavlo Nicolau y Márquez Cristerna, S.C.	64
CBA Experts Comptables Associés	33
CCP Asociados	102
CSC Global Financial Markets	26, 44
Cederblads Revisionsbyrå AB	86, 87, 88
CIB Accountants & Advisers	7, 8
Clarke, Snow & Riley LLP	113
Coca Luque y Asociados, S. de R.L.	43
Conseils Associés SA	34
Corebusiness Consultores, SAs	68
Crowleys DFK	50, 51
Cuadra y Asociados	73

D

D.M.S & Associés S.à.r.l.	58
Dallaire Forest Kirouac ca, s.e.n.c.r.l.	18
Davis Martindale LLP	16, 20
De la Paz, Costemalle – DFK, S.C.	60, 61, 63, 64
Demetriou & Associates Business Advisors Ltd	29
Despacho Carvajal & Colegiados Contadores Públicos Autorizados, S.A.	28
DFK – GLF, S.C.	60
DFK – González y Asociados, S.C.	64
DFK – R.C. Partners	59
DFK – Richard Hill Pty Ltd.	7

COMPANY NAME INDEX

D

DFK & Associados Sociedade de Revisores Oficiais de Contas	76, 77
DFK Australia and New Zealand	2
DFK Benjamin King Money	4
DFK Canada Inc.	13
DFK Chancery	52, 97
DFK Collins	5
DFK Consultores CCSV, S.C.	65
DFK Crosbie	6
DFK Demetriou, Trapezaris Ltd.	29
DFK Endurskodun	47
DFK Everalls Pty. Ltd.	3
DFK Fiduciaire du Moyen Orient	57
DFK Finland Oy	32
DFK France	33
DFK Germany	36
DFK Gray Perry	2
DFK Hirn Newey Pty Ltd	3
DFK International/USA	103
DFK Italia SRL – Audit Firm	52
DFK Kidsons	3, 5
DFK Konsultant-Revizija d.o.o.	81
DFK Laurence Varnay	7
DFK Malta	59
DFK Mayberry Chartered Accountants	74
DFK México	60
DFK Nugents	4, 5
DFK Oswin Griffiths Carlton	70
DFK PA Partners Pty. Ltd.	4
DFK PD Audit A.E	42
DFK Salido Encinas, S.C.	61
DFK Sweden	86
DFK UK & Ireland	93
DFK Vietnam	125, 126
DFK/Llarena y Asociados, S.C.	64
Dr. Gyarmathy & Partner Ltd.	46
Duncan Sheard Glass	96, 98

E

EEPB, P.C.	122
Ellin & Tucker, Chartered	113
Esche Schümamm Commichau	39
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	89
Fidinter SA	88
FocusCore	68
FoedererDFK	10, 11
Folks DFK & Co. Azman, Wong, Salleh & Co.	58
Friedman LLP	115, 117, 118, 121
Fruitman Kates LLP	20

G

Geffen, Mesher & Company P.C.	121
GGFL LLP	17
Ginsberg, Gingras & Associates Inc.	18
Giwa-Osagie & Co.	71
Global Advisory Tax Solutions	42
Gooding Partners	6
Groupe Experience	35
Gursey Schneider LLP	105, 106, 107, 108

H

Hansard Limited	22, 96
Harrison, Beale & Owen	94, 97
HKG, LLP	104
Hummelkläppen i Stockholm AB	87

COMPANY NAME INDEX

I

i Audit d.o.o.	28
Iannuzzi, Manetta & Company	110, 114
IBN Hyan Chartered Accountants	72
IC&Partners Budapest KFT	47
IC&PARTNERS D.O.O.	11
IC&PARTNERS Sofia Ltd	13
IC&Partners S.p.A	54
International Institute of Audit, LLC	92

J

JCK & Associates Ltd	27, 45
J K Medora & Co.	81
JAHV McGREGOR S.A. – Consultores y Auditores	28
Jay Lal & Co.	32
Jonad Associates	41
Johnston Kennedy DFK	93, 98, 100
Johnson Lambert	110, 112, 117, 120, 122, 123, 124
JP Magson	92
JSC & Co.	74
Juribel BvBA	10

K

K. Vijayaraghavan & Associates Chartered Accountants	48
Kenway Mack Slusarchuk Stewart LLP	13, 14,
Kingston Ross Pasnak LLP	14
KKCO East Africa	55
Krypton Servicios Contables	11

L

Landin Wilcock and Co Chartered Accountants	101
Langdowns DFK Limited	93, 101
Larkin & Associates Inc.	55
Lauterbach & Amen LLP	112
Levitt Kirson	82
Levy Pilotte LLP	17
Leyva Albarrán y Asociados – DFK, S.C.	63
LGR Företagsrevision AB	86
LPG	77
Liggett and Webb, P.A.	110, 119

M

M.P. Chitale & Co.	48, 50
Malena DFK International SRL	30
Mayee Management Ltd.	26, 44
Mellott & Mellott, P.L.L.	120
Méndez Alvarado – DFK, S.C.	63
MHC Partnership LLP	81
Micelle Cia. Ltda.	30
Moreno Portillo y Asociados, S.A de C.V	32
MRSB Chartered Accountants	14
Mualem Glezer Inbar Junio & Co.	52

N

N&CA Nicolini Commercialisti Associati	53
N.R. Doshi & Partners	92
NLA DFK Assurance PAC	82
Niveus Consulting Group Kft	47
Noseworthy Chapman Chartered Accountants	19

O

Obregón y Asociados Limitada	22
Odiceo	33

P

P G Wee & Partners	82
Peking Certified Public Accountants	23
Peters, Schönberger & Partner	40
Piercy, Bowler, Taylor & Kern	115, 123
Pirklbauer Wirtschaftsprüfung & Steuerberatung	8
Pisenti & Brinker	106, 108, 109
Pleta Auditores S.L.	84, 85
Proximo Expertise	67

COMPANY NAME INDEX

R

R&A CPAs	104
Revisorhuset A/S	72
Richards & Associates	1
Rickenbach & Partner	89
Ridout Barrett	123
Reynolds & Rowella	110
Rivera y Asociados Contadores Públicos Sociedad Civil	74
Rizwan & Company, Chartered Accountants, Tahir Consulting (PVT) Limited	72, 73
RJI Ramirez Jimenez International CPAs	106
R K Khanna & Co.	49
RMT Accountants and Business Advisors Ltd	100
Rodriguez Mena – DFK, S.C.	61, 62, 64, 66
Royce Peeling Green Limited	99, 102
RTB Revision AB	87

S

Salazar Arreola – DFK S.C.	65
Saleh Al-Naim Chartered Accountants & Auditors (SACAD)	79, 80
Salgado & Sánchez, S.C.	61, 62
Samaha Office	57
Secal	35
Ser & Berker Auditing and Certified Public Accountancy Inc.	91
Shaw Gibbs	100
Shea Labagh Dobberstein Certified Public Accountants, Inc.	107, 108
Sino-Bridge China Consulting Limited	24, 25, 26, 45
SK Tokyo Audit Corporation	55
Snehasish Mahmud & Co.	9
Spain Brothers	94
Staff Ciampino & Company P.C.	117
Stockman Kast Ryan + Co. LLP	109
Strategies & Solutions Cia, Ltda	31
Studio De Nitto	53
Studio Fiam S.A.	88

S

Studio Maresca E Toncini – Dottori Commercialisti	53
Studio Piccinelli Del Pico Pardi & Partners	54
Studio Richieri	54
Stümpges & Partner GbR Wirtschaftsprüfer Steuerberater	
Rechtsanwälte	36, 37, 38
Sun Rise CPAS' Firm	90
Swalling & Associates P.C.	103, 104
Syrec SA	34

T

Taylor Leibow LLP	15, 16, 20
Teed Saunders Doyle & Co.	15, 18
Thompson Jenner LLP	95
Trueba Gracián, Altamirano – DFK, S.C.	66
Tsoukakis Accounting Services	42

V

VACC	12
V.V Kale & CO.	49
VCLJ Bedrijfsrevisoren BVBA	10

W

Weiler & Weiler Wirtschaftsprüfungs und Steuerberatungsgesellschaft m.b.H.	9
Wilkins Miller	103
Williams & Partners	19, 21
Wilson Wright	99
WooRi Accounting Corporation	56

Z

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

