

DIGITALLY ENABLED



FUTURE FOCUSED



KNOWLEDGEABLE EXPERTS



**WORLD
DIRECTORY
2021**



PRESIDENT

Harriet Greenberg

EXECUTIVE DIRECTOR

Martin Sharp

Office Tel: +44 (0)20 7436 6722

Mobile: +44 (0)75 5401 5737

Email: msharp@dfk.com

Executive Office

Temple Chambers, Suite 120

3-7 Temple Avenue

London EC4Y 0DA

Tel No: +44 (0)20 7436 6722

Email: exec@dfk.com

Website: www.dfk.com

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 EXECUTIVE BOARD

Harriet Greenberg (USA)

President

Roland W.Graf (Germany)

Immediate Past-President

Marco Vermin (The Netherlands)

Vice President – Europe, Middle East & Africa

Paul Panabaker (Canada)

Vice President – The Americas

Paul Fiumara (Australia)

Vice President – Asia-Pacific

Martin Sharp

Executive Director

DFK INTERNATIONAL ADVISORY BOARD MEMBERS

Antonio Fontana	Italy
Chad Knippel	Canada
Jim Dobberstein	USA
Johan Dens	Belgium
Jose Luis Ramirez	Mexico
Paul Grosjean	France
Peter Winter	United Kingdom
Stephan Brune	Germany
Steven Bushell	Australia
Xerxes Medora	Singapore

COUNTRY AND CITY INDEX

A

Algeria 1
Algiers 1

Antigua and Barbuda 1
St John's, Antigua 1

Argentina 1
Buenos Aires 1
Cordoba 2
Santa Fe 2

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

Austria 8
Freistadt 8
Vienna 9

Azerbaijan 9
Baku 9

B

Bahamas 10
Nassau 10

Bangladesh 10
Dhaka 10

Belgium 10
Antwerp 10
Bree 11
Hasselt 11

Bosnia and Herzegovina 12
Sarajevo 12

Brazil 12
Belo Horizonte 12
Santa Catarina 12
São Paulo 13

Bulgaria 13
Sofia 13

C

Canada 14
Calgary, Alberta 14
Canmore, Alberta 14
Charlottetown, Prince Edward Island 15

Edmonton, Alberta 15
Fredericton, New Brunswick 16
Halifax, Nova Scotia 16
Hamilton, Ontario 16
London, Ontario 17
Montreal, Québec 17
Ottawa, Ontario 18
Québec City, Québec 18
Saint John, New Brunswick 19
St John's, Newfoundland & Labrador 19
Greater Toronto Area, Ontario 20
Saskatoon, Saskatchewan 21
Vancouver, British Columbia 22

Channel Islands 22
Guernsey 22

Chile 22
Santiago 22

China 23
Beijing 23
Guangzhou 23
Shanghai 24

China, Hong Kong S.A.R. 24
Hong Kong 24

Colombia 26
Bogota 26

Costa Rica 26
San José 26

Croatia 27
Rijeka 27

Cyprus 27
Nicosia 27

Czech Republic 28
Prague 28

COUNTRY AND CITY INDEX

D

Denmark	28
Copenhagen	28
Dominican Republic	28
Santo Domingo	28

E

Ecuador	29
Quito	29
Egypt	29
Assiut	29
Cairo	30
El Salvador	30
San Salvador	30

F

Fiji	30
Lautoka	30
Finland	31
Helsinki	31
France	31
Limoges	31
Lyon	32
Marseille	32
Paris	32
Strasbourg	33
Toulouse	34

G

Germany	34
Arnsberg	34
Berlin	34
Dortmund	35
Dresden	35
Düsseldorf	36
Frankfurt	36
Hamburg	36
Munich	37
Stuttgart	38
Ghana	39
Accra	39
Greece	40
Athens	40
Crete	40
Guatemala	41
Guatemala City	41

H

Honduras	41
Tegucigalpa	41
Hong Kong S.A.R., China	41
Hong Kong	41
Hungary	43
Budapest	43

I

Iceland	44
Reykjavik	44
India	44
Bangalore	44
Hyderabad	44
Mumbai (Bombay)	45
New Delhi	45
Noida	46
Pune	46

COUNTRY AND CITY INDEX

I

Indonesia 47
 Jakarta 47

Ireland (Republic of) 47
 Belfast (See United Kingdom)
 Cork 47
 Dublin 48
 Lisburn (See United Kingdom)
 Newtownabbey (See United Kingdom)

Isle of Man 48
 Douglas 48

Israel 49
 Tel Aviv 49

Italy 49
 Florence 49
 Genoa 50
 Milan 50
 Naples 50
 Rome 51
 Turin 51
 Udine 52

J

Japan 52
 Tokyo 52

K

Kenya 53
 Nairobi 53

Kuwait (State of) 53
 Kuwait City 53

L

Lebanon 53
 Beirut 53

Libya 54
 Misurata 54
 Tripoli 54

Luxembourg 54
 Luxembourg City 54

M

Malaysia 54
 Kuala Lumpur 54

Malta 55
 Balzan 55

Mauritius 55
 Port Louis 55

Mexico 56
 Chihuahua 56
 Guadalajara 56
 Hermosillo 57
 La Paz 57
 La Piedad, Michoacán 57
 Lagos De Moreno 57
 León 58
 Los Cabos 58
 Los Mochis 58
 Mexicali 59
 Mexico City 59
 Monterrey 60
 Moroleón 60
 Queretaro 61
 San Luis Potosi 61
 Tijuana 61
 Veracruz 61
 Zamora 62

Morocco 62
 Casablanca 62
 Marrakech 63
 Rabat 63
 Tangier 63

Mozambique 63
 Maputo 63

Myanmar 64
 Yangon 64

N

Nepal 64
 Kathmandu 64

Netherlands 64
 Wageningen 64

COUNTRY AND CITY INDEX

N

New Zealand 66
Auckland 66

Nicaragua 67
Managua 67

Nigeria 67
Benin City 67
Lagos 67
Yola 67

N. Madedonia 68
Skopje 68

Norway 68
Oslo 68

O

Oman 68
Qurum 68

P

Pakistan 69
Islamabad 69
Karachi 69
Lahore 69

Palestine 69
Ramallah 69

Panama 70
Panama City 70

Papua New Guinea 70
Port Moresby 70

Peru 70
Lima 70

Philippines 71
Makati City 71

Poland 71
Katowice 71
Krakow 71
Poznań 72
Warsaw 72

Portugal 72
Algarve 72
Lisbon 73
Oporto 73

Puerto Rico 73
San Juan 73

Q

Qatar 74
Doha 74

R

Romania 74
Bucharest 74

Russia 74
Moscow 74
St Petersburg 75

S

Saudi Arabia 75
Al-Hassa 75
Al-Khobar 75
Jeddah 76
Riyadh 76

Senegal 76
Dakar 76

Serbia 76
Belgrade 76

Singapore 77

Slovakia 78
Bratislava 78

South Africa 78
Johannesburg 78

Spain 79
Almería 79
Aviles 79
Barcelona 79
Gijon 80
Lerida 80
Madrid 80
Murcia 81
Oviedo 82
Vitoria-Gasteiz 82

COUNTRY AND CITY INDEX

S

Sweden	82
Alingsås	82
Kristianstad	83
Ljungby	83
Malmö	83
Örebro	84
Stockholm	84
Tomelilla	84
Switzerland	84
Lausanne	84
Lugano	85
Zürich	85

T

Taiwan (The Republic Of China)	86
Taipei	86
Thailand	86
Bangkok	86
Tunisia	86
Tunis	86
Turkey	87
Ankara	87
Istanbul	87

U

Uganda	88
Kampala	88
Ukraine	88
Kiev	88
United Arab Emirates	88
Dubai	88
United Kingdom	89
Andover	89
Basingstoke	89
Belfast (Northern Ireland)	89
Canterbury	90
Coventry	90
Denbighshire	90
Dover	91
Edinburgh	91
Flintshire (Wales)	91
Glasgow	92
Guernsey	92

U

United Kingdom (continued)	
Isle Of Man	92
Leamington Spa	93
Leeds	93
Lisburn (Northern Ireland)	93
Liverpool	94
London	94
Manchester	95
Newcastle Upon Tyne	96
Newtownabbey (Northern Ireland)	96
Oxford	97
Sheffield	97
Southampton	98
United States Of America	98
Alabama, Mobile	98
Alaska, Anchorage	99
Arizona,Scottsdale	99
Arizona, Tucson	100
California, Encino	100
California, Los Angeles	101
California, Manhattan Beach	101
California, Pasadena	101
California, Petaluma	102
California, Orange County (Southern California Area)	103
California, San Francisco	103
California, San Mateo	104
California, Sonoma County	104
California, St Helena (Napa County)	105
California, Walnut Creek	105
Connecticut, Ridgefield	105
Florida Bonita Springs	106
Florida, Jacksonville	106
Florida, Miami	106
Georgia, Atlanta	106
Illinois, Naperville	108
Illinois, Park Ridge	108
Iowa, Ames	108
Iowa, West Des Moines	108
Maryland, Baltimore	109

COUNTRY AND CITY INDEX

U

United States Of America (continued)

Massachusetts, Boston	109
Michigan, Troy	110
Minnesota, Edina	110
Minnesota, Mankato	111
New Jersey	111
New York, Albany	112
New York, Bridgehampton	113
New York, Long Island	113
New York, New York City	113
New York, Riverhead	114
North Carolina, Greensboro	115
Ohio, Cincinnati	116
Oregon, Portland	117
Pennsylvania, Philadelphia	117
South Carolina, Charleston	118
Texas, Austin	118
Texas, Frisco	118
Texas, Houston	119
Texas, San Antonio	119
Virginia, Vienna	120
Vermont, Burlington	120
Washington D.C.	120
Washington, Seattle	121

V

Vanuatu	121
Port Vila	121
Venezuela	122
Caracas	122
Vietnam	122
Binh Duong Province	122
Hanoi	122
Ho Chi Minh City	122

ALGERIA

ALGIERS

GMT +1

GBS – Group Business Services (Correspondent Member)

Accounting | Audit | Payroll | Tax

Address

1ter Didouche Mourad, Algiers, Algeria

T +213 2349 2861**E** contact@pbs-dz.pro**W** www.pbs-dz.pro**Contact partner**

Lakhdar Bensalem

lbensalem@pbs-dz.pro**ANTIGUA AND BARBUDA**

ST JOHN'S, ANTIGUA

GMT -4

Richards & Associates

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

Dr. Errol F Samuel

Mrs Ivonie L Punter

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**

Gabriel O. Sambuccetti

gos@estudiosya.com.ar

Eduardo S. Sambuccetti

ess@estudiosya.com.ar

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

+54 351 4243752

F +54 351 4243752**E** vocosdfk@arnet.com.ar**Contact partner**

Javier A. Vocos Remorino

vocosdfk@arnet.com.ar

javr@arnet.com.ar

Partner

Javier A. Vocos Remorino

vocosdfk@arnet.com.ar

FUSSION CONSULTORA (Correspondent Member)

Accounting | Audit | Business Consulting | Tax

Address

Andrés Maria Ampere 6260 X5021 ICL Cordoba, Argentina

T +54 9 351 3037476**E** info@fussionconsultora.com**W** www.fussionconsultora.com**Contact partner**

Gabriel Sicardi Mendizábal

gabriel.sicardi@fussionconsultora.com

Estudio Ilharrescondo y Asociados

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Sarmiento 756, Rosario, Santa Fe 2000, Argentina

T +54 341 4258920

+54 341 4257034

F +54 341 4257034**E** gilharrescondo@fibertel.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

Suite 1, 1 Smith Street, Fitzroy, Vic 3065

T 1300 335 269

E admin@dfkanz.com

W www.dfkanz.com

Contact

Cheree Woolcock

chairman@dfkanz.com

Lynne Greenaway

admin@dfkanz.com

1300 335 269

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

E dfkgrayperry@dfkadel.com

F +61 8 8231 5035

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

Postal Address

PO Box 183,
Nundah, Brisbane
Queensland 4012

T +61 7 3266 1488

E mail@dfkhn.com.au

F +61 7 3266 9046

W www.dfkhn.com.au

Contact partner

Paul Fiumara

pfiumara@dfkhn.com.au

Directors

Paul Fiumara

pfiumara@dfkhn.com.au

Paul Haupt

phaupt@dfkhn.com.au

Gavin Johns

gjohns@dfkhn.com.au

Mitchell Brooks

mbrooks@dfkhn.com.au

DFK Kidsons (Network Firm)*See other office in Melbourne*

Accounting | Audit | Business Consulting | Personal Finance

AddressLevel 1,
345 Sheridan Street,
North Cairns,
Queensland 4870**T** +61 7 4031 1390**F** +61 7 4031 1490**PO Box Address**PO Box 548,
North Cairns, Queensland 4870**E** brian.woods@dfkkidsons.com.au**W** www.dfkkidsons.com.au**Contact partner**

Brian Woods

brian.woods@dfkkidsons.com.au

Partners

Brian Woods

brian.woods@dfkkidsons.com.au

Michael Port

michael.port@dfkkidsons.com.au

Rob Wernli

rob.wernli@dfkkidsons.com.au

DFK Everalls Pty. Ltd. (Network Firm)

Accounting | Tax | Business Consulting | Wealth Management

AddressLevel 5,
224 Bunda Street,
Canberra, ACT 2601**T** +61 2 6232 4588**F** +61 2 6232 4548**PO Box Address**PO Box 920,
Civic Square,
ACT 2608**E** info@dfkeveralls.com**W** www.dfkeveralls.com**Contact partner**

Robert Shelton

robert.shelton@dfkeveralls.com

International Tax contact

Robert Shelton

robert.shelton@dfkeveralls.com

Partners

Robert Shelton

robert.shelton@dfkeveralls.com

Melissa Healy

melissa.healy@dfkeveralls.com

Jason Griffiths

jason.griffiths@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

kspence@dfkpa.com.au

Jo Gregan

jgregan@dfkpa.com.au

GRIFFITH, New South Wales

GMT +10

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.dfnugents.com.au**Contact partner**

Dario Gamba

dario@dfknugents.com.au

Partners

Gary Nugent

gary@dfknugents.com.au

Dario Gamba

dario@dfknugents.com.au

Rohan Boyd

rohan@dfknugents.com.au

Charles Knight

charles@nugents.com.au

Stephen Brown

stephen@dfknugents.com.au

MELBOURNE, Victoria

GMT +10

DFK Benjamin King Money (Network Firm)

Accounting | Audit | Tax | Business Consulting | Wealth Management

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

Cheree Woolcock

chereew@dfkbkm.com.au

International Tax contact

Tim Kelleher

timk@dfkbkm.com.au

Partners

Cheree Woolcock

chereew@dfkbkm.com.au

Terry Stramotas

terrys@dfkbkm.com.au

Tim Kelleher

timk@dfkbkm.com.au

Brent McCartney

brentm@dfkbkm.com.au

Kevin Adams

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.dfnugents.com.au**Contact partner**

Dario Gamba

dario@dfknugents.com.au

Partners

Gary Nugent

gary@dfknugents.com.au

Dario Gamba

dario@dfknugents.com.au

Rohan Boyd

rohan@dfknugents.com.au

Charles Knight

charles@nugents.com.au

Stephen Brown

stephen@dfknugents.com.au

AUSTRALIA

DFK Kidsons (Network Firm)

Accounting | Audit | Business Consulting | Personal Finance

Address

Level 6, 30 Collins Street, Melbourne VIC 3000

T +61 3 8899 6199

E rob.wernli@dfkkidsons.com.au

F +61 3 9650 5751

W www.dfkkidsons.com.au

Contact partner

Brian Woods

brian.woods@dfkkidsons.com.au

Partners

Brian Woods

brian.woods@dfkkidsons.com.au

Michael Port

michael.port@dfkkidsons.com.au

Rob Wernli

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

E simon.bragg@dfkcollins.com.au

+61 3 9654 0100

W www.dfkcollins.com.au

F +61 3 9653 3999

Contact partner

Simon Bragg

simon.bragg@dfkcollins.com.au

International Audit contact

Simon Bragg

simon.bragg@dfkcollins.com.au

Partners

Simon Bragg

simon.bragg@dfkcollins.com.au

NEWCASTLE, New South Wales

GMT +10

DFK Crosbie (Network Firm)

Main office

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

Address

Level 5,
12 Stewart Avenue
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

Jason Bartlett

jason.b@dfkcrosbie.com.au

Partners

Jason Bartlett

jason.b@dfkcrosbie.com.au

Derek Bouman

derek.b@dfkcrosbie.com.au

Jason Butler

jason@dfkcrosbie.com.au

Derrick Eube

derrick.e@dfkcrosbie.com.au

Renaë Korsman

renae.k@dfkcrosbie.com.au

Shaun Mahony

shaun.m@dfkcrosbie.com.au

Kirsty Porteous

kirsty.p@dfkcrosbie.com.au

PERTH, Western Australia

GMT +8

DFK Gooding Partners (Network Firm)

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@dfkgpca.com.au**F** +61 8 9327 1778**W** www.dfkgoodingpartners.com.au**Contact partner**

Stephen Bushell

bushell@dfkgpca.com.au

PartnersDalton Gooding
Stephen Bushell
Adrian van Dam
Steven Tindalegooding@dfkgpca.com.au
bushell@dfkgpca.com.au
vandam@dfkgpca.com.au
tindale@dfkgpca.com.au

SYDNEY, CBD, New South Wales

GMT +10

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**

Tony Nguyen

tnguyen@dfklv.com.au

International Tax contact

Steven Heller

sheller@dfklv.com.au

International Audit contact

Colin A. Grady

cgrady@dfklv.com.au

PartnersColin A. Grady
Steven Heller
Faizal Ajmat
Tony Nguyencgrady@dfklv.com.au
sheller@dfklv.com.au
fajmat@dfklv.com.au
tnguyen@dfklv.com.au**DFK – Richard Hill.** (Network Firm)

Accounting | Tax | Business Consulting | Corporate Advisory

AddressSuite 2, Level 10
66 Hunter street
Sydney
New South Wales 2000**PO Box Address**GPO Box 104,
Sydney NSW 2001**T** +61 2 9200 4500**E** rhill@dfkrichardhill.com.au**W** www.dfkrichardhill.com.au**Contact partner**

Richard Hill

rhill@dfkrichardhill.com.au

PartnersRichard Hill
Keisuke Fujitarhill@dfkrichardhill.com.au
kei@dfkrichardhill.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 Steuerberatungsgesellschaft mbH

Accounting | Tax | Personal Finance | Payrolling | Expatriates

Address

Gonzagagasse 17, Vienna 1010

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

Martin Holnthoner

martin.holnthoner@auditreu.at

Partners

Werner Tresnak

werner.tresnak@auditreu.at

Friedrich Gardovszky

friedrich.gardovszky@auditreu.at

Albert Seidl

albert.seidl@auditreu.at

**Weiler & Weiler Wirtschaftsprüfungen und
Steuerberatungsgesellschaft m.b.H.**

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

Address

Karnthner Strasse 8, Vienna 1010

T +43 1 5122676**F** +43 1 5133947**E** office@weiler.at**W** www.weiler.at**Contact partner**

Harald Weiler

h.weiler@weiler.at

International contact

Victoria Weiler

v.weiler@weiler.at

International Tax contact

Ulrich Kreuzbauer

u.kreuzbauer@weiler.at

Partners

Harald Weiler

h.weiler@weiler.at

Victoria Weiler

v.weiler@weiler.at

Ulrich Kreuzbauer

u.kreuzbauer@weiler.at

AZERBAIJAN**AZ Audit LLC** (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

Babek avenue, 12A, Babek Plaza, 6th floor, AZ1025, Baku, Azerbaijan

T +994 12 488 06 18**F** +994 12 488 06 20**E** info@azaudit.az**W** www.azaudit.az**Contact partner**

Afig Israfilov

afig@azaudit.az

Vusala Hajiyeva

vusala@azaudit.az

BAHAMAS

NASSAU

GMT -5

The Nassau Group of Certified Public Accountants, LTD

(Correspondent Member)

Accounting | Audit | Business Consulting | Tax

Address

33 Collins Ave, Nassau, Bahamas

T 1-242-427-5611
800-466-0179 (Toll free)**E** nathan@thenassaugroupcpa.com
W www.bahamascpa.com**Contact partner**

Nathaniel McKenzie

nathan@thenassaugroupcpa.com

BANGLADESH

DHAKA

GMT +6

Snehasish Mahmud & Co., Chartered Accountants

Accounting | Audit | Tax | Business Consulting

Address

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

T +880 1730022131
+880 28834063**E** info@smac-bd.com
W www.smac-bd.com**Contact partner**

Zareen Mahmud Hosein

mahmud@smac-bd.com

PartnersSnehasish Barua
Zareen Mahmud Hosein
Sukanta Bhattacharjeesnehasish@smac-bd.com
mahmud@smac-bd.com
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

PartnersJohan Dens
Gert Asselberghs
Didier Depeser
Serge Martens

info@juribel.com

VCLJ Bedrijfsrevisoren BVBA

Accounting | Audit | Tax | Business Consulting

Address

Langestraat 183, 2240 Zandhoven

T +32 3 202 16 16**E** info@vclj.be**F** +32 3 202 16 17**Contact partner**

Patrick Kilian

patrick.kilian@vclj.be

Partners

Hendrik Van Cakenberghe

Patrick Kilian

Frank Huybrechts

Lieve Mertens

BREEGMT +1

FoedererDFK (Network Firm)*See main office in Hasselt***Address**

Opitterpoort 62, Bree, Limburg, B-3960

T +32 89 472078**E** w.vandijck@foedererdfk.be**F** +32 89 465458**W** www.foedererdfk.be**Contact partner**

Wouter Vandijck

w.vandijck@foedererdfk.be

HASSELTGMT +1

FoedererDFK (Network Firm)*Main office (see other office in Bree)*

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

Kristof Vanbilsen

k.vanbilsen@foedererdfk.be

Pascal Daelemans

p.daelemans@foedererdfk.be

BOSNIA AND HERZEGOVINA

SARAJEVO

GMT +1

Pozitiviti doo, Pozitiviti Group

Accounting | Audit | Tax | Business Consulting

Address

Spasovdanska, Sarajevo – Istočno Novo Sarajevo, Bosnia & Herzegovina

T +387 65458040**E** bosnia@pozitiviti.com**W** www.pozitiviti.com**Contact partner**

Miloš Mitrić

milos.mitric@pozitiviti.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

SANTA CATARINA

GMT -3

Adviser Sul – Auditores Independentes*See main office in São Paulo***Address**

Rua Dr. João Colin, 1385 – Sala 3 – SC 89204-001, Joinville

T +55 47 3434 0034**E** contato@adviserbr.com.br**F** +55 47 3434 0034**W** www.adviserbr.com.br**Contact partner**

Tiago Silva Xavier

tiagosilva@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** contato@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

Tiago Silva Xavier

tiagosilva@adviserbr.com.br

Rodolfo Zara

rodolfozara@adviserbr.com.br

José Murilo Medeiros

jmurilo@adviserbr.com.br

VACC

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

Fabricio La Gamba

Director

Rafael Ferreira

BULGARIA**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

MRSB Group

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

Address

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

T +1 902 368 2643

+1 902 628 5646

F +1 902 566 5633**PO Box Address**

PO Box 2679,
Charlottetown,
C1A 8C3

E office@mrsbgroup.com**W** www.mrsbgroup.com**Contact partner**

Lloyd Compton

lloyd.compton@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

Karen Zakem

karen.zakem@mrsbgroup.com

Kingston Ross Pasnak LLP

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

Address

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

T +1 780 424 3000**F** +1 780 429 4817**E** cknippel@krpgroup.com**W** www.krpgroup.com**Contact partner**

Chad S. Knippel

cknippel@krpgroup.com
+1 780 420 4762**International Tax contact**

Deanna Muise

dmuise@krpgroup.com

Partners

Martin K. Anderson

manderson@krpgroup.com

Barth W. Bradley

bbradley@krpgroup.com

Neil J. Cockburn

ncockburn@krpgroup.com

Rob Heron

rheron@krpgroup.com

Geoff Oberg

goberg@krpgroup.com

Justin Rousseau

jrousseau@krpgroup.com

Deanna Muise

dmuise@krpgroup.com

Norman Taylor

ntaylor@krpgroup.com

Allan Sawaik

asawaik@krpgroup.com

Randy Popik

rpopik@krpgroup.com

Dan Wiart

dwiart@krpgroup.com

Chad S. Knippel

cknippel@krpgroup.com

Rob Picton

rpicton@krpgroup.com

Ruben E. Jeffery

rjeffery@krpgroup.com

Jared K. Harmata

jharmata@krpgroup.com

Jane E. Davidson

j davidson@krpgroup.com

Brad J. Taylor

btaylor@krpgroup.com

Teed Saunders Doyle**Address**

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

T +1 506 458 8727**E** tsdfr@tsdca.com**F** +1 506 450 3777**W** www.teedsaundersdoyle.ca**Contact partner**

Kenneth Kyle

kenneth.kyle@tsdca.com

Partners

John Landry

john.landry@tsdca.com

T.J. Smith

tj.smith@tsdca.com

Jeff Saunders

jeff.saunders@tsdca.com

Kenneth Kyle

kenneth.kyle@tsdca.com

Sheldon LeBlanc

sheldon.leblanc@tsdca.com

Flaim Wolsey Hall Chartered Professional Accountants

Accounting | Business Structuring | Tax Planning

Address

051 Bayers Road, Suite 101, Halifax, NS B3L 2C1

T +902-444-4044**W** www.fwhcpa.ca**F** +902-431-2385**Contact partner**

John Flaim

jflaim@fwhcpa.ca

Partners

David Hall

dhall@fwhcpa.ca

John Flaim

jflaim@fwhcpa.ca

Donald Wolsey

dwolsey@fwhcpa.ca

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**W** www.taylorleibow.com**Contact partner**

Nigel Jacobs

njacobs@taylorleibow.com

International Tax contact

John Grummett

jgrummett@taylorleibow.com

Partners

David C. Weland

dweland@taylorleibow.com

Michael G. Thompson

mthompson@taylorleibow.com

Kathy M. Lenart

klenart@taylorleibow.com

Kevin A. Barrett

kbarrett@taylorleibow.com

Nigel P. Jacobs

njacobs@taylorleibow.com

Robert F. Ban

rban@taylorleibow.com

John R. Grummett

jgrummett@taylorleibow.com

Darren J. McMullin

dmcmullin@taylorleibow.com

Darren M. Salmond

dsalmond@taylorleibow.com

Erik Banders

ebanders@taylorleibow.com

Adam K. Furbacher

afurbacher@taylorleibow.com

Adrienne 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**W** 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

Justin Hoffman

jhoffman@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

Ron L. Martindale Jr

rmartindalejr@davismartindale.com

Paul Panabaker

ppanabaker@davismartindale.com

Gary Phelps

gphelps@davismartindale.com

Louise Poole

lpoole@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

Stephen I. Coplan

scoplan@levypilotte.com

Mohammad Shakibnia

mshakibn@levypilotte.com

Nick Vannelli

nvannell@levypilotte.com

Ather Kandella

akandell@levypilotte.com

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

Josh Engel

jee@ggfl.ca

Anne Van Delst

amd@ggfl.ca

Natalie Evans

nae@ggfl.ca

Chad Saikaley

cjs@ggfl.ca

Donna Ho Faloon

dhh@ggfl.ca

Kody Wilson

krw@ggfl.ca

Christian Perry

cap@ggfl.ca

Ginsberg, Gingras & Associates Inc.

Insolvency and related services

Address

145 Promenade de Portage, Gatineau, Québec J8X 2K4

649 Montreal Road Suite 203, Ottawa, Ontario K1K OT4

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

**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

David Rouleau

davidrouleau@dfk.qc.ca

Partners

Michel Dallaire

dallaire@dfk.qc.ca

Yvon Dolbec

dolbec@dfk.qc.ca

Sophie Rochefort

rochefort@dfk.qc.ca

Partners (continued)

Stéphane Letendre

letendre@dfk.qc.ca

Marc Martel

martel@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 DoyleAccounting | 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 20099,
Saint John,
E2L 5B2**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

ST JOHN'S, Newfoundland & Labrador

GMT -3.5

Noseworthy Chapman Chartered Professional AccountantsAccounting | Audit | Tax | Business Valuations | Personal Finance
Litigation Support | Mergers & Acquisitions**Address**

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

T +1 709 364 5600**E** info@nccpas.ca**F** +1 709 368 2146**W** www.noseworthychapman.ca**Contact partner**

David Howe

dhowe@nccpas.ca

Partners

Denise Coombs

dcoombs@nccpas.ca

David Howe

dhowe@nccpas.ca

Dorothy Keating

dkeating@nccpas.ca

Colleen O'Keefe

cokeefe@nccpas.ca

Ian Penney

ipenney@nccpas.ca

Beth Porter

bporter@nccpas.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@jnltrustee.ca**F** +1 709 368 2146**W** www.janesnoseworthy.ca**Contact partner**

David Howe

dhowe@jnltrustee.ca

Williams & Partners Chartered Professional Accountants LLP

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

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

T +1 855 888 9913**E** info@wpllp.ca**F** +1 888 969 8167**W** www.williamsandpartners.com**Contact partner**

Enzo Morini

enzo.morini@wpllp.ca

Partners and Principals

Geoff Bustin

geoff.bustin@wpllp.ca

Carlo De Pellegrin

carlo.depellegrin@wpllp.ca

Chris Jones

chris.jones@wpllp.ca

Joe Pirrello

joe.pirrello@wpllp.ca

Andrew Salo

andrew.salo@wpllp.ca

John Trimble

john.trimble@wpllp.ca

Paul Velakis

Paul.Velakis@wpllp.ca

Davis Martindale LLP*Other office (see main office in London)***Address**

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

T +1 416 840 8050**E** ppanabaker@davismartindale.com**F** +1 866 492 2412**W** www.davismartindale.com**International Contact partner**

Paul Panabaker

ppanabaker@davismartindale.com

International Tax partner

Bruce M. Barran

bbarran@davismartindale.com

Taylor Leibow LLP*See main office in Hamilton***Address**

Suite 103, 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

1055 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

Sam Chou

samc@fruitman.ca

Clayton Reynolds

claytonr@fruitman.ca

Mac Killoran

mack@fruitman.ca

Jessica Davis

jessicad@fruitman.ca

Derek Wagar

derekw@fruitman.ca

Yuri Kostowskyj

yurik@fruitman.ca

SASKATOON, Saskatchewan

GMT -8

Buckberger Baerg & Partners LLP

Accounting | Audit | Tax | Business Consulting | Valuation

Address

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

T +1 306 657 8999**E** info@bblp.ca**F** +1 306 933 2250**W** www.bblp.ca**Contact partner**

Ashley Buckberger

abuckberger@bblp.ca
+1 306 657 8964**Partners**

Terry Baerg

tbaerg@bblp.ca

Kathryn Bankowski

kbankowski@bblp.ca

Ashley Buckberger

abuckberger@bblp.ca

Jennifer Funk

jfunk@bblp.ca

Trista Gallant

tgallant@bblp.ca

Tyler Kachur

tkachur@bblp.ca

Alan Koop

akoop@bblp.ca

Paul Pastor

ppastor@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

Stephen Graff

stephen.graff@wpfa.ca

Tom G. Jamieson

tom.jamieson@wpfa.ca

Bichtar S. Mahal

bmahal@wpfa.ca

Robert J. Roy

robert.roy@wpfa.ca

CHANNEL ISLANDS**Hansard Limited**

Offshore Financial Services

Address

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

T +44 1481 727 664**E** info@hansardtrust.com**F** +44 1481 724 662**W** www.hansardtrust.com**Contact partner**

Andrew Parr

andrew@hansardtrust.com

Partners

Andrew Parr

andrew@hansardtrust.com

Philip Blows

philip@hansardtrust.com

Alan Northmore

alan@hansardtrust.com

David Lloyd

david@hansardtrust.com

CHILE**Obregon 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	Shanxi
Beijing	Shenzhen
Henan	Sichuan
Hubei	Tianjin
Hunan	WuXi
Liaoning	Xi'an
Shanghai	

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** tcma@sinobridge-consulting.com
W www.sinobridge-consulting.com**Contact partner**

T.C. Ma

tcma@sinobridge-consulting.com

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 New Area, Shanghai, PRC 200120**T** +86 21 5081 7536**E** tcma@sinobridge-consulting.com**W** www.sinobridge-consulting.com**Contact partner**

T.C. Ma

tcma@sinobridge-consulting.com

CHINA, Hong Kong S.A.R.**AMA CPA Limited**

Audit | Tax

Address19th Floor, Seaview Commercial Building, 21-24 Connaught Road West,
Hong Kong S.A.R.**T** +852 2815 9988**E** info@amacpa.com.hk**F** +852 2581 0289**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

Maye Management Ltd.

Accounting | Business Consulting

Address19th Floor, Seaview Commercial Building, 21-24 Connaught Road West,
Hong Kong SAR**T** +852 2815 9988**E** lindatang@mayeemgt.com**F** +852 2581 0289**Contact partner**

Andrew Ma

info@mayeemgt.com

Partners

Andrew C. C. Ma

info@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

Partner

T. C. Ma

tcma@sinobridge-consulting.com

CSC Global Financial Markets

Accounting | Tax | Business Consulting | Payroll

Address

Unit 2, 10/F, NEO, 123 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong

T +852 2345 7555**E** APACBusinessAdvisory@cscgfm.com**F** +852 2357 5452**W** www.cscgfm.com**Contact partners**

Agnes Chen

agnes.chen@cscgfm.com

Aubrey Ng

aubrey.ng@cscgfm.com

Chris Daly

chris.daly@cscgfm.com

Partners

Karen Wang

karen.wang@cscgfm.com

Daniel Chan

daniel.chan@cscgfm.com

Other offices**Operational offices***Shanghai*

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

T +86 21 6391 3188 Ext 8009 **F** +86 21 6391 2032*Shenzhen*

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

T +86 755 82364941 Ext 808 **F** +86 755 82300547*Singapore*

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

T +65 3157 0239**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

Kelvin Or Tik

COLOMBIA

Operational offices

Shanghai

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

Beijing

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

Shenzhen

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

Guangzhou

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

Taiwan

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

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

Jhon Bravo Matallana

jhon.bravo@jahvmcgregor.com.co

COSTA RICA

SAN JOSÉ

GMT -6

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

Accounting | Audit | Tax | Business Consulting

Address

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

T +506 2283 2525

E gmontero@carvajalcr.com

F +506 2283 2323

W www.carvajalcr.com

Contact partner

Gerardo Montero Martínez

gmontero@carvajalcr.com

Partners

Gerardo Montero Martínez

gmontero@carvajalcr.com

Ricardo Montenegro Guillén

rmontenegro@carvajalcr.com

José Antonio Carvajal Arias

jcarvajal@carvajalcr.com

CROATIA

RIJEKA

GMT +1

iAudit doo

Accounting | Audit | Tax | Business Consulting

Address

Jelačićev trg 7, 51000 Rijeka

T +385 98 97 98 447**E** iaudit@iaudit.hr**F** +385 51 224 238**W** www.iaudit.hr**Contact partner**

Boris Vidas

boris.vidas@iaudit.hr**Partners**

Iva Gasparic

iva.gasparic@iaudit.hr

Nenad Mutic

nenad.mutic@iaudit.hr

Boris Vidas

boris.vidas@iaudit.hr

Filip Zekan

filip.zekan@iaudit.hr**Operational office**

Zagreb

Savska cesta 84, 10360 Sesvete

CYPRUS

NICOSIA

GMT +2

DFK Demetriou, Trapezaris Ltd (Network Firm)

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

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**Legal**

Daniel Avraamides

d.avraamides@dfkcy.com

Miguel Trapezaris

m.trapezaris@dfkcy.com**International Tax contact**

Loizos Tterallis

l.tterallis@dfkcy.com**Partners**

Andreas Trapezaris

a.trapezaris@dfkcy.com

Themis Christodoulou

t.christodoulou@dfkcy.com**Demetriou & Associates Business Advisers Ltd**

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

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

T +357 22799900**E** office@dbacy.com**F** +357 22799899**W** www.dbacy.com**Contact partner**

Demetris Demetriou

d.demetriou@dbacy.com**Partners**

Demetris Demetriou

d.demetriou@dbacy.com

Elias Demetriou

e.demetriou@dbacy.com

Iacovos Raoukkas

i.raoukkas@dbacy.com**International Tax partner**

Iacovos Raoukkas

i.raoukkas@dbacy.com

CZECH REPUBLIC

PRAGUE GMT

+1

Peterka & Partners Advokatni Kancelar S.R.O. (Representative Firm)

Legal | Tax

Address

Karlovo namesti 671/24, Prague, 110 00, Czech Republic

T +420 225 396 300**E** peterka@peterkapartners.cz**W** www.peterkapartners.com**Contact partner**

Ondrej Peterka

peterka@peterkapartners.cz

International Tax Contact

Rostislav Frelich

frelich@peterkapartners.cz

Partner

Adela Krbcova

krbcova@peterkapartners.cz

Other offices*Belarus* *Romania**Hungary* *Russia**Poland* *Ukraine***DENMARK**

COPENHAGEN

GMT +1

Addere Revision

Accounting | Audit | Tax | Business Consulting

Address

Galoche Allé 6, Koge 4600

T +45 5664 0500**E** post@addere.dk**W** www.addere.dk**Contact partner**

Leo Kjeldsmark

lk@addere.dk

Partners

Leo Kjeldsmark

lk@addere.dk

Søren Nielsen

sn@addere.dk

Brian Hansen

bha@addere.dk

Rasmus Dehn Larsen

rdl@addere.dk

Lars Ankersen

la@addere.dk

DOMINICAN REPUBLIC

SANTO DOMINGO

GMT -4

MALENA DFK INTERNATIONAL SRL (Network Firm)

Accounting | Audit | Tax | Business Consulting

Address

Edificio Corporativo 2015, Suite 909, Calle Filomena Gomez de Cova # 3,

Sector: Seralles, Santo Domingo, Distrito.Nacional, Republica Dominicana.

T +1 809 338 4702**E** info@malenadfk.com**F** +1 809 338 4703**W** www.malenadfk.com**Contact partner**

David Malena

dmalena@malenadfk.com

ECUADOR

QUITO

GMT -5

Micelle Cia. Ltda.

Accounting | Audit | Tax | Business Consulting | Law

Address

Av. Orellana E12-148 y Av 12 de Octubre

T +593 2 2232 316**E** santiago.zurita@micelle-inc.com**W** www.micelle-inc.com**Contact partner**

Santiago Zurita

santiago.zurita@micelle-inc.com

Carlos García

carlos.garcia@micelle-inc.com

Partners

Santiago Zurita

santiago.zurita@micelle-inc.com

Carlos García

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** santiago.zurita@micelle-inc.com**F** +593 2 2522 556**W** www.strategies.com.ec**Contact partner**

Santiago Zurita

santiago.zurita@micelle-inc.com

Carlos García

carlos.garcia@micelle-inc.com

EGYPT

ASSIUT

GMT +2

AHC*See main office in Cairo***Address**

Gomhorya Street, Assiut

T +20 88 2323 472**E** assiut@ahc.bz**F** +20 88 231 6231**W** www.ahc.bz**Contact partner**

Wael F. Heida

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

AHC*Main office (see other office in Assiut)*

Accounting | Audit | Tax | Business Consulting

Address

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

T +20 252 50808

+20 252 57989

F +20 252 57906**E** info@ahc.bz**W** www.ahc.bz**Contact partner**

Wael F. Heida

wheida@ahc.bz

(+20 100 99933453)

(+20 100 1588889)

Partners

Wael F. Heida

wheida@ahc.bz

(+20 100 99933453)

(+20 100 1588889)

Mohamed A. Hegazy

mhegazy@ahc.bz

(+20 100 0076 365)

Khaled A. Massoud

kmassoud@ahc.bz

(+20 100 1152 799)

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

Accounting | Audit | Tax

AddressColonia Miramonte. Poniente #2, Calle Camagüey, Casa #278,
San Salvador, El Salvador, Centro America. Apartado Postal #2387**T** +503 2260 0206 (PBX)**F** +503 2260 0209**E** auditoria@grupomoreno.com.sv**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**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**F** +679 6666 555**E** jaylalco@connect.com.fj**Contact partner**

Jay Lal

jay@jaylalco.com.fj

Deeptilal

deepti@jaylalco.com.fj

FINLAND

HELSINKI

GMT +2

DFK Finland Oy (Network Firm)

Audit | Tax | Business Consulting | Law | Personal Finance

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

Address26 rue Atlantis,
87069 Limoges**PO Box Address**BP 96981,
Limoges**T** +33 5 55 10 22 00**E** contact@bauriaud.fr**F** +33 5 55 77 44 77**W** www.bauriaud.fr**Contact partner**

Yves Croguennec

ycroguennec@bauriaud.fr

Partners

Yves Croguennec

ycroguennec@bauriaud.fr

Philippe Bordere

pbordere@bauriaud.fr

Jocelyne Chaput

jchaput@bauriaud.fr

Virginie Reigue-Laurent

vreigue-laurent@bauriaud.fr

AGILI(3F)

Accounting | Tax | Business Consulting | Audit

Address

1 rue des Quatre Chapeaux 69002 Lyon France

T +33 4 81 13 15 15
+33 6 27 29 90 82**E** erv@agili3f.com
W www.agili3f.com/**Contact partner**

Eric Vilmint

erv@agili3f.com

PartnersSylvain Boccon-Gibod
Claire Vaudray
Eric Vilmintsbg@agili3f.com
clv@agili3f.com
erv@agili3f.com**SYREC SA**

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address50 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

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

PartnersBertrand de Monts
Jean-Philippe Maugardbdemonts@cacpa.fr
jpmaugard@cacpa.fr

F.-M. Richard et Associés

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

Address

1 Place d'Estienne d'Orves, 75009 Paris

T +33 1 53 93 60 70**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** a.rudowski@groupe-experience.fr**W** www.groupe-experience.fr**Contact partner**

Arnaud Rudowski

a.rudowski@groupe-experience.fr

Partners

Francois-Xavier Poussière

fx.poussiere@groupe-experience.fr

Arnaud Rudowski

a.rudowski@groupe-experience.fr

Josette Anselmo

j.anselmo@groupe-experience.fr

Ronan de la Porte

r.delaporte@groupe-experience.fr

Monique Phan

m.phan@groupe-experience.fr

STRASBOURG

GMT +1

Secal*Main office*

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

Address

2 rue Henri Bergson - BP -60043 Strasbourg Cedex

T +33 3 88 27 99 99**E** strasbourg@secal.fr**W** www.secal.fr**Contact partners**

Jean-Luc Mohr

jean-luc.mohr@secal.fr

Partners

Michaël Garnier

michael.garnier@secal.fr

Alexandre Jaeger

alexandre.jaeger@secal.fr

Pierre Kaiser

pierre.kaiser@secal.fr

Claudia Kremer

claudia.kremer@secal.fr

Jean-Luc Mohr

jean-luc.mohr@secal.fr

Michaël Montoya

michael.montoya@secal.fr

Marc Niess

marc.niess@secal.fr

Guillaume Pirault

guillaume.pirault@secal.fr

Yves Roethinger

yves.roethinger@secal.fr

Nadine Thal

nadine.thal@secal.fr

Julien Walter

julien.walter@secal.fr

Other offices

Antony Sultz-sous-Forêts

Haguenu Wissembourg

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**

Janneke Speetjens

j.speetjens@psp.eu

BHC Brune Hönnemann Cramer & Partner mbB*See main office in Düsseldorf*

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

Address

Oberstrasse 2, 59755 Arnsberg

T +49 2932 9390300**E** mail.ar@bhcpartner.de**F** +49 2932 9390399**W** www.bhcpartner.de**Contact partner**

Stephan Brune

brune@bhcpartner.de

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 +49 711 7223396-0**E** dfk@bskp.de**F** +49 711 722 33 96-6**W** www.bskp.de**Contact partner**

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

International Tax contacts

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Ursula Kerstin Metter

u.metter@bskp.de

Partners

Dr. Hans-Joachim Broll

dr.broll@bskp.de

Oliver Kispert

kispert@bskp.de

Matthias Keil

matthias.keil@bskp.de

Stümpges & Partner mbB Wirtschaftsprüfer & Steuerberater*See main office in Düsseldorf*

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

Address

Westfalen Center, Lindemannstraße 77, 44137 Dortmund

T +49 231 58707-0**E** mail.do@ssup.de**F** +49 231 58707-10**W** www.stuempges.de**Contact partner**

Stephan Brune

sbrune@ssup.de

Partner

Dirk Timmer

dtimmer@ssup.de

BSKP Dr. Broll Schmitt Kaufmann & Partner*See main office in Stuttgart*

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

Address

Fetscherstraße 29, 01307 Dresden

T +49 711 7223396-0**E** dfk@bskp.de**F** +49 711 722 33 96-6**W** www.bskp.de**Contact partner**

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

International Tax contacts

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Ursula Kerstin Metter

u.metter@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

Sven Peitzsch

peitzsch@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

kschlueter@ssup.de

Partners

Stephan Brune

sbrune@ssup.de

Dirk Timmer

dtimmer@ssup.de

Klaus Schlüter

kschlueter@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 +49 711 722 3396-0**E** dfk@bskp.de**F** +49 711 722 3396-6**W** www.bskp.de**Contact partner**

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

International Tax contacts

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 partners**

Beatrix Arlitt

b.arlitt@esche.de

Michael Kapitza

m.kapitza@esche.de

Wolfgang Sälzer

w.saelzer@esche.de

International Tax contacts

Wolfgang Sälzer

w.saelzer@esche.de

Daniel Fengler

d.fengler@esche.de

Melanie Weist

m.weist@esche.de

Partners

Dr. Jan Boris Ingerowski	janboris.ingerowski@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. Boris Bross	boris.bross@esche.de
Dr. Hans Mewes	h.mewes@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
Dr. 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 Salamon	e.salamon@esche.de
Dr. Patrizia Chwalisz	p.chwalisz@esche.de
Markus Konheiser	m.konheiser@esche.de
Beatrix Arlitt	b.arlitt@esche.de
Michael Kapitzka	m.kapitzka@esche.de
Dr. Stephan Bauer	s.bauer@esche.de
Daniel Fengler	d.fengler@esche.de
Dr. Oliver Stegmann	o.stegmann@esche.de
Melanie Weist	m.weist@esche.de
Dr. Philipp Engelhoven	p.engelhoven@esche.de
Dr. Sebastian Garbe	s.garbe@esche.de
Dr. Ralf Möller	r.moeller@esche.de
Natalie Robers	n.robers@esche.de
Dr. Julia Runte	j.runte@esche.de
Johan Sieveking	j.sieveking@esche.de
Eva Homborg	e.homborg@esche.de
Dr. Christian Hoppe	c.hoppe@esche.de
Stefan Gatz	s.gatz@esche.de
Marc Heinrich	m.heinrich@esche.de
Christian Hornburg	c.hornburg@esche.de
Dennis Pohlmann	d.pohlmann@esche.de
Thomas Schäffer	t.schaeffer@esche.de

MUNICH

GMT +1

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**

Janneke Speetjens

j.speetjens@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
Dr. Iring Cristopeit, LL.M.	i.cristopeit@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
Dr. Kristin Heidler	k.heidler@psp.eu
Benedikt Wiedmann	b.wiedmann@psp.eu
Janneke Speetjens	j.speetjens@psp.eu
Stefan Spitz	s.spitz@psp.eu
Thomas Poschenrieder	t.poschenrieder@psp.eu
Dr. Matthias Uhl	m.uhl@psp.eu
Timm Müller	t.mueller@psp.eu
Michael Söllner	m.soellner@psp.eu

STUTTGART

GMT +1

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** dfk@bskp.de**F** +49 711 722 33 96-6**W** www.bskp.de**Contact partner**

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

International Tax contacts

Dr. Helmut Hauswirth

h.hauswirth@bskp.de

Ursula Kerstin Metter

u.metter@bskp.de

Partners

Dr. Hans-Joachim Broll
 Gerd Hegmann
 Ursula Kerstin Metter
 Dr. Helmut Hauswirth
 Dagmar Stock
 Reinhold Vaas
 Mark Lehmann
 Hermann Hess
 Rainer Herold
 Thomas Lachera
 Dr. Karsten Hohberg

dr.broll@bskp.de
 g.hegmann@bskp.de
 u.metter@bskp.de
 h.hauswirth@bskp.de
 d.stock@bskp.de
 vaas@bskp.de
 lehmann@bskp.de
 hess@bskp.de
 herold@bskp.de
 lachera@bskp.de
 dr.hohberg@bskp.de

GHANA

ACCRA

GMT +2

Aryeetey & Associates

Accounting | Audit | Tax | Business Consulting

Address

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

T +233 302 22 04 25
 +233 273 01 25 65

Postal Address

PO Box CT
 542 Cantoments

E aryeteey@aryeteeyandassociates.com
W www.aryeteeyandassociates.com

Contact partner

Alex Aryeteey
 Alex Aryeteey Jnr.

aryeteey@aryeteeyandassociates.com
 nii@aryeteeyandassociates.com
 (+233 0242374236)

Partner

Alex Aryeteey
 Alex Aryeteey Jnr.

aryeteey@aryeteeyandassociates.com
 nii@aryeteeyandassociates.com
 (+233 0242374236)

Diana Otoo

otoo.diana@aryeteeyandassociates.com

Jonad Associates

Accounting | Audit | Consulting | Tax

Address

1st Floor, Ashfoam Building, Abofu-Achimota

T +233 20811 0096

E jonadassociates@hotmail.com
W www.jonadassociates.com

Contact partner

Roberto Annan Kwamin

roberto.kwamin@jonadassociates.com

Partners

Roberto Kwamin
 David Gyapong
 Daniel Opoku
 John Okwesie Arthur

roberto.kwamin@jonadgh.com
 david.gyapong@jonadgh.com
 daniel.opoku@jonadgh.com
 john.arthur@jonadgh.com

GREECE

ATHENS

GMT +2

Global Advisory Tax Solutions A.E

Accounting | Tax | Business Consulting | Law

AddressKifissias 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**Theodoros Dimitropoulos
Dimosthenis Papadimitrioutdimitropoulos@gasolutions.gr
d.papadimitriou@gasolutions.gr**International Tax contact**Theodoros Dimitropoulos
Dimosthenis Papadimitrioutdimitropoulos@gasolutions.gr
d.papadimitriou@gasolutions.gr**Partners**Dimitris Papadimitriou
Dimosthenis Papadimitrioudpapadimitriougasolutions.gr
d.papadimitriougasolutions.gr**DFK PD Audit A.E.**

Audit | Accounting | Tax | Business Consulting

Address3. H. Sabbagh- S. Khoury str (ex Premetis)
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**Nikolas Tsiboukas
Dr. Margarita Panagiotopoulountsiboukas@pdaudit.gr
mpanagiotopoulou@pdaudit.gr**Partners**Nikolas Tsiboukas
Dr. Margarita Panagiotopoulountsiboukas@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

k.tsoukakis@tsoukakis.gr

GUATEMALA

GUATEMALA CITY

GMT -6

González Juárez, Sociedad Civil

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
Alicia Cocajraulcoca@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

Unit 2, 10/F, NEO, 123 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong

T +852 2345 7555

E APACBusinessAdvisory@cscgfm.com

F +852 2357 5452

W www.cscgfm.com/apac/

Contact partners

Agnes Chen

agnes.chen@cscgfm.com

Aubrey Ng

aubrey.ng@cscgfm.com

Chris Daly

chris.daly@cscgfm.com

Partners

Karen Wang

karen.wang@cscgfm.com

Daniel Chan

daniel.chan@cscgfm.com

Other offices

Shanghai

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

T +86 21 6391 3188 Ext 8009

F +86 21 6391 2032

Shenzhen

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

T +86 755 82364941 Ext 808

F +86 755 82300547

Singapore

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

T +65 3157 0239

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 0289

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

T. C. Ma

tcma@sinobridge-consulting.com

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

Kelvin Or Tik

Other offices**Operational offices***Beijing* *Shenzhen**Guangzhou* *Taiwan**Shanghai***HUNGARY**

BUDAPEST

GMT +1

Dr. Gyarmathy & Partner Ltd.

Accounting | Audit | Tax | Law

Address

Széchenyi István tér 7, Budapest H-1051

T +36 1 349 2954**E** office@gyarmathy.hu**M** +36 20 243 9009**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

ildiko.tothne@gyarmathy.hu

balazs.hajdu@gyarmathy.hu

pal.hesz@gyarmathy.hu

aniko.zima@gyarmathy.hu

tibor.deak@gyarmathy.hu

julia.keszei@gyarmathy.hu

Niveus Consulting Group Kft.

Accounting | Tax | Business Consulting | Law

Address

Bécsi út 3-5, Budapest H-1023

T +36 3 08614009**E** office@niveus.hu**W** www.niveus.hu**Contact partner**

János Girászín

giraszin.janos@niveus.hu

Partners

György Szabolcsi

Lajos Bagdi

János Girászín

ICELAND

REYKJAVIK

GMT

DFK Endurskodun (Network Firm)

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

Address

Skiopholti 50d, Reykjavik 105

T +354 511 2288**E** jon@dfk.is**F** +354 511 2289**W** www.dfk.is**Contact partner**

Jon Gunnsteinn Hjalmarsson jon@dfk.is

INDIA

BANGALORE

GMT +5.5

S P D R & Associates LLP (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

AddressS-7, 2nd floor Shalimar Arcade, 189/44 10th Cross Road, Wilson Garden
Bangalore 560027**T** +91 8022111121**E** spdr@caspdr.com**W** www.caspdr.com**Contact partner**

Pankaj Kumar Agrawal pankaj@caspdr.com

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**E** raguk@sathguru.com

+91 40 6627 6200

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

www.kvallp.com

Contact partner(Ragu)nathan Kannan raguk@sathguru.com
+91 98490 34032 (Mobile)**International contact**

(Ragu)nathan Kannan raguk@sathguru.com

Partners(Ragu)nathan Kannan raguk@sathguru.com
Aravamudan Jagannathan aravamudan@j@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**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

Ms. 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

NEW DELHI

GMT +5.5

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

Partners

Anil K. Khanna

Y. K. Sharma

Vipin Bali

INDIA

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@vbkale.com

Contact partner

Vijay Kale

vijay@vbkale.com (+91 9810007048)

Partners

Vijay Kale

NK Shivdasani

Suresh Sawhney

Varun Kale

Varad Kale

NOIDA

GMT +5.5

V.V. Kale & Co.

Other office (see main office in New Delhi)

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

Address

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

T +91 120 4311 332

E vijay@vbkale.com

Contact partner

Varun Kale

varun@vbkale.com (+91 9654000508)

PUNE

GMT +5.5

M.P. Chitale & Co.

See main office in Mumbai

Address (office 1)

First floor, Vinayak Smruti, 114/A, Ghodke Chowk, Prabhat Road, Erandwane, Pune – 411 004

E ashu01@mpchitale.com

Contact partner

Ashutosh Pednekar

ashu01@mpchitale.com

Partners

Nitin Limaye

nitin@mpchitale.org

Devdatta Bapat

bapat@mpchitale.org

Anand Vahalkar

anand.vahalkar@mpchitale.com

Address (office 2)

759/70, Vatsala Bhavan, Prabhat Road, Lane No. 1, Pune – 411 004

E ashu01@mpchitale.com

Contact partner

Ashutosh Pednekar

ashu01@mpchitale.com

Partners

Sanat Chitale

sanat@mpchitale.org

Narendra Joshi

narendra.joshi@mpchitale.com

INDONESIA

JAKARTA

GMT +7

Anwar & Rekan

Accounting | Audit | Tax | Business Consulting

Address

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

T +62 21 83 780 750**E** anwar@anwar-rekan.com**F** +62 21 83 780 735**W** www.anwar-rekan.com**Contact partner**

Anwar Setya Budi

anwar@anwar-rekan.com

Partners

Christiadi Tjahnadi

christiadi.tjahnadi@anwar-rekan.com

Soaduon Tampubolon

soaduon.tampubolon@anwar-rekan.com

Daniel Panama

daniel.panama@anwar-rekan.com

IRELAND (REPUBLIC OF)

For country assistance please see DFK UK & Ireland page 89.

BELFAST (See United Kingdom)

GMT

CORK

GMT

Crowleys DFK (Network Firm)*See main office in Dublin***Address**

5 Lapps Quay, Cork

T +353 21 4272900**E** info@crowleysdfk.ie**F** +353 21 4277621**W** www.crowleysdfk.ie**Contact partner**

Tony Cooney

tony.cooney@crowleysdfk.ie

Crowleys DFK (Network Firm)*Main office (see other office in Cork)*

Accounting | Audit | Tax | Business Consulting

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

David Coombes

david.coombes@crowleysdfk.ie

Tony Cooney

tony.cooney@crowleysdfk.ie

Niall Grant

niall.grant@crowleysdfk.ie

Natalie Kelly

natalie.kelly@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

Harry O'Sullivan

harry.osullivan@crowleysdfk.ie

Vincent Teo

vincent.teo@crowleysdfk.ie

LISBURN (See United Kingdom)

GMT

NEWTOWNABBEY (See United Kingdom)

GMT

ISLE OF MAN

DOUGLAS

GMT

DFK Chancery (Network Firm)

Accounting | Tax | Business Consulting

Address

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

T +44 1624 647171**E** chancery@chancerytrust.com

+44 7624 353100

W www.chancerytrust.com**F** +44 1624 647172**Contact partner**

Gethin Taylor

gtaylor@chancerytrust.com

International Tax contact

Melanie Webb

mwebb@chancerytrust.com

Gethin Taylor

gtaylor@chancerytrust.com

Partners

Lindsay Ludgate

lludgate@chancerytrust.com

Gethin Taylor

gtaylor@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**T** +972 3 7554800

+972 3 7554802

F +972 3 7554810**PO Box Address**PO Box 3356,
Ramt Gan 5213601**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

Eli Inbar

j.glezer@cpaisr.co.il

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 76024121**E** info@dfk.it**W** www.dfk.it**International contact partners**

Enrico Nicolini

info@studionicolini.com

Pier Giuseppe Ferri

ferri@dfk.it

FLORENCE

GMT +1

Studio Vignoli

Accounting | Audit | Tax | Business Consulting

Address

Via San Gallo 123, 50129 Firenze

T +39 055 4627414**E** info@studiovignoli.com**W** www.studiovignoli.com**Contact partner**

Marco Vignoli

marco@studiovignoli.com

Stefano Vignoli

stefano@studiovignoli.com

Studio Maresca E Toncini – Dottori Commercialisti

Accounting | Audit | Tax | Business Consulting

Address

Via XX Settembre 14/7, Genoa 16121

T +39 01 0581222**E** segreteria@cavallerimarescatoncini.it**F** +39 01 0566224**W** www.cavallerimarescatoncini.it**Contact partner**

Andrea Toncini

a.toncini@cavallerimarescatoncini.it

Partners

Enrico Maresca

e.maresca@cavallerimarescatoncini.it

Andrea Toncini

a.toncini@cavallerimarescatoncini.it

N&CA Nicolini Commercialisti Associati

Accounting | Audit | Tax | Business Consulting

Address

Via Visconti di Modrone n. 38, Milan 20122

T +39 02 76021514**E** info@studionicolini.com**F** +39 02 780513**W** www.studionicolini.com**Contact partner**

Enrico Nicolini

nicolini@studionicolini.com

International contact

Antonio Fontana

fontana@studionicolini.com

International Tax contact

Corrado De Girolami

degirolami@studionicolini.com

Partners

Corrado De Girolami

degirolami@studionicolini.com

Antonio Fontana

fontana@studionicolini.com

Emanuele Gavazzi

gavazzi@studionicolini.com

Enrico Nicolini

nicolini@studionicolini.com

Francesco Nicolini

fnicolini@studionicolini.com

Studio de Nitto

Accounting | Audit | Tax | Business Consulting

Address

Via F. Caracciolo, 10, Naples 80122

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

ROME

GMT +1

Lexacta Global Legal Advice

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

Address

Corso Vittorio Emanuele II, 287, Rome 00186

T +39 06 6819091

E segreteria.roma@lexacta.it

F +39 06 68190940

W www.lexacta.it

Contact partner

Luca Del Pico

luca.delpico@lexacta.it

International Tax contact

Giusy Pisanti

giusy.pisanti@lexacta.it

Partners

Luca Del Pico

luca.delpico@lexacta.it

Marco Pardi

marco.pardi@lexacta.it

Mario Sirabella

mario.sirabella@lexacta.it

Associate contacts

Gianluca Caracciolo

gianluca.caracciolo@lexacta.it

Giusy Pisanti

giusy.pisanti@lexacta.it

Roberto Russo

roberto.russo@lexacta.it

TURIN

GMT +1

Studio Richieri Commercialisti Associati

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

Address

Corso Vinzaglio n.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 partners**

Roberto Corciulo

roberto.corciulo@icpartners.it

Giovanna Celdini

giovanna.celdini@icpartners.it

Partners

Roberto Corciulo

roberto.corciulo@icpartners.it

Giovanna Celdini

giovanna.celdini@icpartners.it

Other offices*Bosnia**Bulgaria**Hungary***JAPAN****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**E** brad.larkin@jcompliance.com

+81 3 3551 4391

W www.jcompliance.com**F** +81 3 3551 4395**Contact partner**

Brad Larkin

brad.larkin@jcompliance.com

International Tax contact

Daisaku Okada

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**E** info@sktokyo.or.jp**F** +81 3 6262 7740**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

tetsuaki-inoue@sktokyo.or.jp

Keisuke Kawada

Tomoki Mochizuki

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@kkcoeastafrica.com
consulting@kkcoeastafrica.com

W www.kkcoeastafrica.com

Contact partner

Isaiah Kimani

ikimani@kkcoeastafrica.com**Partners**

Joshua Kerretts
Nimrod Kurgat
Liz Matimu

kerretts@kkcoeastafrica.com
nimrod@kkcoeastafrica.com
liz.matimu@kkcoeastafrica.com

KUWAIT (STATE OF)

KUWAIT CITY

GMT +3

AlRasheed Auditors & Tax Advisory

Accounting | Audit | Tax | Business Consulting

Address

Kuwait City, Qibla, Block 13, St 23, Qibla Tower, 10th Floor

T +965 2246 1490

F

E info@alrasheed.com.kw

W www.alrasheed.com.kw

Contact partner

Mohamad A. Al-Rasheed

mohammed@alrasheed.com.kw**Partners**

Mohamad A. Al-Rasheed

mohammed@alrasheed.com.kw**LEBANON**

BEIRUT

GMT +2

DFK Fiduciaire Du Moyen Orient (Network Firm)

Audit | Assurance | Tax | Corporate Finance | Corporate Governance

Address

Sin El Fil – Fouad Chehab Blvd Geahchan Bldg – 1st Floor,
PO Box 110-167, Beirut 11072020

T +961 1 480917
+961 1 480723

F +961 1 496682

E alfred.nehme@mfoduciaire.com

Contact partner

Alfred Nehme

alfred.nehme@mfoduciaire.com**Partners**

Alfred Nehme
Samir Hanna

alfred.nehme@mfoduciaire.com
Samir.hanna@mfoduciaire.com

LIBYA

MISURATA

GMT +2

Alqalaa Allybia Company QL

Accounting | Audit | Tax | Personal Finance | Business Consulting

Address

Second Dairy Road, Close to Almangosih School, Misurata

T + 218 512628286**E** info@qalaa.ly**F** + 218 512628286**W** www.qalaa.ly**Contact partner**

Dr. Ibrahim Eldanfour

eldanfour@qalaa.ly

TRIPOLI

GMT +2

Address

Alsaahih, Hai Alouhdh Alarabiya Dairy Road, Tripoli

Contact partner

Dr. Ibrahim Eldanfour

eldanfour@qalaa.ly

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, Luxembourg, 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

Address

12th Floor, Wisma Tun Sambanthan, 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
Lau Chee Ling	lcl@folksdfk.com
Lee Meng Chak	lmc@folksdfk.com
Leong Kok Tong	lkt@folksdfk.com
Ng Yong Chin	nyc@folksdfk.com
Wong Choong Ming	wongcm@folksdfk.com
Sam Siow Cheng	ssc@folksdfk.com
Jack Lok Chee Hoe	jacklok@folksdfk.com
Kee May Lee	kml@folksdfk.com
Kee Lay Tying	klt@folksdfk.com
John Verghis	jverghis@folksdfk.com
Meenachi Periasamy	meena@folksdfk.com
Hussein Ismail	hussein@folksdfk.com

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

+356 21 490452

F +356 21 498387**E** info@dfkmalta.com**W** www.dfkmalta.com**Contact partners**

Emanuel Farrugia – Director

emanuel.farrugia@dfkmalta.com

Dr. David Farrugia – Director

david.farrugia@dfkmalta.com

Partners

Emanuel Farrugia – Director

emanuel.farrugia@dfkmalta.com

Joseph Camilleri – Director

jc@dfkmalta.com

Dr. David Farrugia – Director

david.farrugia@dfkmalta.com

Neil Maniscalco – Director

neil.maniscalco@dfkmalta.com

Alex Farrugia – Director

alex.farrugia@dfkmalta.com

MAURITIUS

PORT LOUIS

GMT +4

Salford Associates LLP (Correspondent Member)Accounting | Audit | Business Consulting | Tax | Advisory
Business Recovery and Insolvency | IT Consulting**Address**Suite 38 & Suite 29 ,13th Floor, Hennessy Court, Pope Hennessy
Street, Port Louis ,Mauritius**T** +230 2143571

+230 52588587

E info@salfordassociates.com**W** www.salfordassociates.com**Contact Partner**

Ridwan Jahib (Managing Partner) ridwan@salfordassociates.com

Partners

Ridwan Jahib

ridwan@salfordassociates.com

Ally Hossen Ackbar

ally@salfordassociates.com

MEXICO

For country assistance:

DFK México**Address**

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

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

CHIHUAHUA

GMT -6

DFK – GLF, S.C. (Network Firm)

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

Address

Vía Lombardía #3000, Int 706, Edificio Corporativo Prisma, Distrito 1, Chihuahua, Chihuahua, CP 31110

T +52 61 4414 9633**E** agranillo@dfkch.mx**W** www.dfk-glf.com.mx**Contact partner**

Alejandro Granillo Robles

agranillo@dfkch.mx

Partners

Alejandro Granillo Robles

agranillo@dfkch.mx

Fernando López De La Parra

flopezdelaparra@dfkch.mx

Myrna Granillo Robles

mgranillo@dfkch.mx

GUADALAJARA

GMT -6

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

Accounting | Audit | Business Consulting | Law | Tax

Address

Av. Prol. Américas #1536, Piso 8, Int. A, Col Country Club, CP. 44610, Guadalajara, Jalisco

T +52 33 3121 3631**E** spacheco@dfkmx.mx

+52 33 3122 3278

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

Santiago Pacheco

spacheco@dfkmx.mx

José Luis Ramírez

jlr Ramirez@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

W www.dfk.com.mx**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**W** www.salido.mx**Contact partner**

Luis Fernando Salido Encinas

fernando.salido@salido.mx

Luis Alonso Melicoff Durazo

luis.melicoff@salido.mx

LA PAZ

GMT -6

DFK Salgado & Sánchez, S.C. (Network Firm)*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

+52 61 2125 2378

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

Carlos Salgado Rubio

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 72E, Col. Infonavit Arroyo Delgado, C.P. 59375,
La Piedad, Michoacan**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

LAGOS DE MORENO

GMT -6

Rodríguez Mena – DFK, S.C. (Network Firm)*See main office in León*Accounting | Audit | Business Consulting | Personal Finance
Transfer Prices | Tax**Address**Blvd. 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**W** www.dfk.com.mx**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

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

T +52 47 7717 7562

E Imena@rodriguezmena.com

+52 47 7717 7133

W www.dfk.com.mx

F +52 47 7717 7776

Contact partner

Luis Manuel Mena López

Imena@rodriguezmena.com

Partner

Luis Manuel Mena López

Imena@rodriguezmena.com

DFK – Salgado & Sánchez, S.C. (Network Firm)

See main office in La Paz

Accounting | Audit | Tax

Address

Av, El Pescador esq. Camino Real, Conjunto Cabanas, Edificio 1,
Dept. 3. Col. El Medano, Cabo San Lucas, CP 23479 Baja California Sur

T +52 62 4143 9604

E csalgado@dfk.com.mx

+52 62 4143 1399

W www.salgadosanchez-dfk.mx

Contact partner

Carlos Salgado Rubio

csalgado@dfk.com.mx

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

Accounting | Audit | Business Consulting | Law | Tax

Address

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

T +52 66 8818 2238

E dfk.info@leyvaalbarran.com

+52 66 8818 4365

W www.leyvaalbarran.com

+52 66 8815 3230

Contact partner

Ramón Leyva Albarrán

dfk.ramon.l@leyvaalbarran.com

Partner

Ramón Leyva Albarrán

dfk.ramon.l@leyvaalbarran.com

ESPINOZA GUTIERREZ S.C.

Audit | Taxes | Legal | Accounting | Consulting

Address 1

Av. Reforma 1507-A Col Nueva CP 21100 Mexicali B.C.

T +1 52 686 5519824**E** ramon.espinoza@egcp.com.mx**W** www.egcp.com.mx**Address 2**

Blvd. Carranza 951 Piso 9/204 CP 21254 Mexicali B.C.

T +1 52 686 8419197**Contact partners**

Ramon Espinoza Jimenez

ramon.espinoza@egcp.com.mx

Jesus Antonio Gutierrez Higuera j.gutierrez@egcp.com.mx

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 3189 2225**E** comercial@dfkmx.mx

+52 55 3686 2400

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

jcalvillo@dfkmx.mx

José Luis Ramírez

jramirez@dfkmx.mx

Alejandro Neria Espinosa

aneria@dfkmx.mx

Ramón Arias Salamanca

rarias@dfkmx.mx

Miguel Gutiérrez Olivares

mgutierrez@dfkmx.mx

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

Business Consulting | Tax | Wealth Planning Advisory

Address

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

T +52 5555 593615**E** tributar@mendezya.com**W** www.mendezalvarado.com.mx**Contact partners**

Xavier Méndez Alvarado

xmendez@mendezya.com

Eduardo Kalis Daguer

ekalis@mendezya.com

MEXICO

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

MONTERREY

GMT -6

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

Accounting | Audit | Business Consulting | Internal Audit | 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

+52 81 1799 9309

W www.gyg.com.mx

Contact partner

Ricardo González Villarreal

rgonzalez@gyg.com.mx

Partners

Alejandro González Villarreal

agonzalez@gyg.com.mx

Ricardo González Villarreal

rgonzalez@gyg.com.mx

DFK Llarena y Compañía 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

+52 81 8344 4502

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

MOROLEÓN

GMT -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 +52 445 458 1015

E lmena@rodriguezmena.com

W www.dfk.com.mx

Contact partner

Luis Manuel Mena López

lmena@rodriguezmena.com

QUERETARO

GMT -6

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

Audit | Accounting | Business Consulting | Law | Tax

AddressCorporativo Galerías Fontana, Av. Sierra de Zimapán #4- int 9,
Col. Villas del Sol, Querétaro, Qro. 76046**T** +52 442 213 2532 ext 105**E** rarias@dfk.mx

+52 442 595 1013

W www.delapazcostemalle.com.mx**Managing Director**

Ramón Arias Salamanca

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

AddressAv. Venustiano Carranza No. 1060 Int. 302, Col. Tequisquiapan,
San Luis Potosí, S.L.P., C.P.78250**T** +52 44 4817 0914**E** mgutierrez@dfk.mx**W** www.delapazcostemalle.com.mx**Contact partner**

Miguel Gutierrez Olivares

mgutierrez@dfk.mx

TIJUANA

GMT -6

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

Accounting | Audit | Business Consulting | Tax

AddressBlvd. Agua Caliente # 10535- 902 A, Edif. Gallego Fracc. Chapultepec,
Tijuana, B.C. CP. 22020**T** +52 66 4681 8885**E** csalazar@dfk.com.mx

+52 66 4681 8886

salazarc@prodigy.net.mx

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

César Salazar Arreola

csalazar@dfk.com.mx

salazarc@prodigy.net.mx

VERACRUZ

GMT -6

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

Accounting | Audit | Business Consulting

AddressOriente 4 Num. 118-2,
Col. Centro, Orizaba,
Veracruz CP. 94300**PO Box Address**PO Box 23,
Orizaba 94300**T** +52 27 2725 2899**E** etrueba@dfk.com.mx

+52 27 2726 0612

W www.dfk.com.mx**F** +52 27 2726 0366**Contact partner**

Enrique Trueba Gracián

etrueba@dfk.com.mx

Partners

Enrique Trueba Gracián

etrueba@dfk.com.mx

Fernando Altamirano Gutiérrez

faltamirano@dfk.com.mx

MOROCCO

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

See main office in Orizaba

Accounting | Audit | Business Consulting

Address

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

T +52 22 9980 8029

E rvasconcelos@dfk.com.mx

F +52 22 9980 8030

W www.dfk.com.mx

Contact partner

Enrique Trueba

etrueba@dfk.com.mx

ZAMORA

GMT -6

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

See main office in Guadalajara

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

E maryterer@rmdfk.com

F +52 35 1515 1279

W www.dfk.com.mx

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

E fouzi.dinari@proximo.ma

+212 522 25 86 54

W www.proximo-expertise.ma

F +212 522 25 86 57

Contact partner

Mohammed Fouzi Dinari

fouzi.dinari@proximo.ma

MARRAKECH

GMT

Proximo Expertise*Main office (see other offices in Casablanca, Rabat and Tangier)*

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

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

TANGIER

GMT

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

7, Avenue Bir Anzarane Immeuble Séville

T +212 537701425**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 | Coporate 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 +6:30

FocusCore

Accounting | Law | Business Consulting

AddressNo 271-273 Level 2, Parkside One, Bagayar Street,
Sanchaung Township, Yangon**T** +95 97 7700 7330**E** eddy.herbert@focuscorecs.com**W** www.focuscoregroup.com**Contact partner**

Eddy Herbert

eddy.herbert@focuscorecs.com

NEPAL

KATHMANDU

GMT +6

P J Thapa & Co (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

2nd Floor, Shova Complex, Kamalpokhari, Kathmandu, Nepal

T +977 1 4428887**E** prakash@pjthapa.com**F** +977 1 4424247**W** www.pjthapa.com**Contact Partner**

Prakash Jung Thapa

prakash@pjthapa.com

Partner

Nirdesh Shrestha

nirdesh.shrestha@pjthapa.com

NETHERLANDS

WAGENINGEN

GMT +1

Alfa Accountants en Adviseurs*Main office*Accounting | Audit | Tax | Business Consulting | Law
Personal Finance | Employment**Address**

Agro Business park 85 Wageningen NL-6708 PV

T +31 88 2533900**E** mvandorssen@alfa.nl**F** +31 88 2531001**W** www.alfa-accountants.com**Contact partner**

Marco Vermin

mvermin@alfa.nl

Tax partner

Matthijs van Dorssen

mvandorssen@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

Legal

Joost Blom

jblom@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

Arnhem

Westervoortsedijk 73, NL 6827 AV Arnhem

Assen

Zoom 2, NL-9405 PS Assen

Barneveld

Stationsweg 62, NL-3771 VH Barneveld

Bennekom

Acacialaan 2, NL-6721 CP Bennekom

Bleiswijk

Hoekendseweg 39, NL-2665 KA Bleiswijk

Buitenpost

Ried 10, NL-9285 KK Buitenpost

Dodewaard

Edisonring 3, NL-6669 NA Dodewaard

Emmen

Westerbracht 12a

7821 CH Emmen

Gorinchem

Stephensonweg 1, NL-4207 HA Gorinchem

Groningen

Rozenburglaan 9, 9727 DL Groningen

Hardenberg

Hessenweg 29, NL-7771 CH Hardenberg

Harderwijk

Deventerweg 9B, NL-3843 GA Harderwijk

Heerhugowaard

M. de Klerkweg 3, NL-1703 DK Heerhugowaard

Heythuysen

Leveroyseweg 3, NL-6093 NE Heythuysen

Hoogeveen

Jos van Aalderenlaan 1, NL-7908 HC Hoogeveen

IJsselmuiden

Goudplevier 107a, NL-8271 GB IJsselmuiden

Klazienaveen

Koriander 11, NL-7892 AA Klazienaveen

Langenboom

Dorpsstraat 20, NL-5453 JV

Leeuwarden

Lynbaan 25, 8941 BR Leeuwarden

Meppel

Catharinastraat 1, NL-7941 JD Meppel

Other offices (continued)*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

Winterswijk

Roelvinkstraat 1, 7101 GN Winters

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,
52 Symonds Street
Auckland 1010

T +64 9 379 3890**F** +64 9 309 3304**PO Box Address**

PO Box 6077,
Wellesley Street
Auckland 1141

E mkp@dfkogc.com**W** www.dfkogc.com**Contact partner**

Mukesh Parshottam

mkp@dfkogc.com**International Tax contact**

Steve Darnley

steve.darnley@dfkogc.com**Partners**

Navin C. Patel

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** info@dfkaamaya.com**W** www.dfkaamaya.com**Contact partner**

Agustín Amaya Somarriba

aamaya@ibw.com.ni

aamaya@dfkaamaya.com

Partners

Agustín Amaya Somarriba

aamaya@dfkaamaya.com

Oliver Barreto Sequeira

obarreto@dfkaamaya.com

Jonathan Amaya Silva

jamaya@dfkaamaya.com

NIGERIA

BENIN CITY

GMT +1

Giwa-Osagie & Co.*See main office in Lagos***Address**

6, Ugbague Street, PO Box 16, Benin City

T +234 802 345 2467**E** mosesogbomo@yahoo.co.uk

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** gocdfklag@yahoo.com**Contact partner**

Richard Giwa-Osagie

reygosagie@yahoo.com

T +234 802 223 4349**Partners**

Rilwan O.V. Giwas-Osagie, OON

rovgo2010@yahoo.com

Richard E. Y. Giwa-Osagie

reygosagie@yahoo.com

Felix A. E. Obadan

ayoobadan@yahoo.com

Alhaji Yekini Raji

yekinirajifca@yahoo.com

Moses E. Ogbomo

mosesogbomo@yahoo.co.uk

YOLA

GMT +1

Giwa-Osagie & Co.*See main office in Lagos***Address**1 Bishop Street (Federal Mortgage Bank Building)
PoBox 310, Jimenta, Yola**T** + 231 803 450 9541**E** ayoobadan@yahoo.com

N. MACEDONIA

Skopje

GMT +1

Pozitiviti doo, Pozitiviti Group

Accounting | Audit | Tax | Business Consulting

Address

A.Kosta Veselinov 5, 1000 Skopje, N. Macedonia

T +389 7671 7008**E** macedonia@pozitiviti.com**W** www.pozitiviti.com**Contact partner**

Miloš Mitrić

milos.mitric@pozitiviti.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

+968 246 52544

F +968 245 63558**E** admin@ibnhyan.org**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 +5

Rizwan & Company, Chartered Accountants*See main office in Lahore***Address**

Office No. 2, Executive Complex, 3rd Floor, G-8 Markaz, Islamabad

T +92 321 842 4271
+92 321 442 4763**E** infoisl@dfk-pk.com**Contact partner**

Rashid Iqbal FCA

rashidiqbal@dfk-pk.com

KARACHI

GMT +5

Rizwan & Company, Chartered Accountants*See main office in Lahore*

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

Address

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

T +92 321 842 4271/+92 321 442 4763**Contact partner**

Rashid Iqbal FCA

rashidiqbal@dfk-pk.com

LAHORE

GMT +5

Rizwan & Company, Chartered Accountants*Main office (see other office in Islamabad and Karachi)*

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

Address

114 A, Tipu Block, New Garden Town, Lahore

T +92 321 842 4271/+92 321 442 4763**Contact partner**

Rashid Iqbal FCA

rashidiqbal@dfk-pk.com

PALESTINE

Ramallah

GMT +2

Kurdi & Co (Correspondent Member)Corporate & Commercial law | NGOs | Banking & Financial Services
Property Law & Real Estate | Employment Law | Litigation & Disputes
Arbitration | Insurance | Renewable Energy | Intellectual Property
Projects Legislative Reform**Address**

Floor 3, Al Fare' Building, Al Balou' Area, Ramallah, Palestine

T +97 2242 2806**E** info@kurdilaw.ps**W** www.kurdilaw.ps**Contact partner**

Samer Kurdi

samer@kurdilaw.ps

PartnersAmer Kurdi
Samer Kurdi
Mousa Kurdiamer@kurdilaw.ps
samer@kurdilaw.ps
mousa@kurdilaw.ps

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**

5th Floor, Avara Annex Building, Brampton St, Port Moresby,
NCD, 121, Papua New Guinea

T +675 321 2466**F** +675 321 7548**E** reception1@dfk.com.pg**W** www.dfkpng.com**Contact partner**

Greg Berry

gberry@dfk.com.pg

PERU

LIMA

GMT -5

Rivera & Asociados Contadores Públicos Sociedad Civil De Responsabilidad Limitada

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

Address

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

T +51 1 227 2168**E** rya@dfkperu.com.pe**W** www.riverayasociados.com.pe**Contact partner**

Gualberto Rivera Alarcón

grivera@dfkperu.com.pe

Partners

Gualberto Rivera Alarcón

grivera@dfkperu.com.pe

José M. Guinetti Núñez

jguinetti@dfkperu.com.pe

PHILIPPINES

MAKATI CITY

GMT +8

JSC & Co.

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@jscpas.com**F** +63 2 833 7954**W** www.jscpas.com**Contact partner**

Jill A. Santos

jillsantos@jscpas.com

Partners

Jill A. Santos

jillsantos@jscpas.com

Ma. Jasmin Z. Patriana

jasminpatriana@jscpas.com

Glezel S. Trazo

glezeltrazo@jscpas.com

Other offices*Cebu**Davao**Cagayan de Oro*

POLAND

KATOWICE

GMT +1

Audit and Consulting Pawlik, Modzelewski and Partners, sp. z.o.o.*Main office (see other office in Poznań and Warsaw)***Address**

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

T +48 32 203 96 30**E** office@audit-consulting.eu**F** +48 32 206 99 86**W** www.audyt-doradztwo.pl**Contact partner**

Barbara Pawlik

barbara.pawlik@audyt-doradztwo.pl

KRAKOW

GMT +1

AdAc Sp. z.o.o. (Correspondent Member)*Main office (see other office in Poznań and Warsaw)*

Accounting | Audit | Tax

Address

Ul. Walegro Slawka 8a, Krakow 30-633

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

Slawomir Szurman

slawomir.szurman@adac.pl

Partners

Slawomir Szurman

slawomir.szurman@adac.pl

Jaroslaw Wdowiak

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*

Audit | Consulting

Address

Pl. Powstancow Warszawy 2a, 00-030 Warszawa

E office@audit-consulting.eu**W** www.audit-doradztwo.pl**Contact partner**

Barbara Pawlik

barbara.pawlik@audit-doradztwo.pl

PORTUGAL**DFK, Ferro, Silva & Associados SROC, Lda** (Network Firm)

Accounting | Audit | Tax | Business Consulting

Address

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

T +351 289 805 544**E** geral@dfk-fs.pt**W** www.dfk-fs.pt**Contact partner**

Pedro Plácido Silva

pedro.silva@dfk-fs.pt

Partners

Rosalba Cocco Ferro

rosalba.ferro@dfk-fs.pt

Pedro Plácido Silva

pedro.silva@dfk-fs.pt

LISBON

GMT

**DFK Investment Services Portugal/DFK & Associados,
Sociedade de Revisores Oficiais de Contas** (Network Firm)*Main office (see other office in Algarve)*

Accounting | Audit | Tax | Business Consulting

Address

Rua Cidade de Córdova, 2 A 2610-038 Alfragide

T +351 21 324 3490**E** dfk.lisboa@dfk.com.pt**W** www.dfk.pt**Contact partner**

Vitor Manuel Mendes Santos vitor.santos@dfk.com.pt

International Audit Contact

Augusto Simões Paulino agosto.paulino@dfk.com.pt

Partners

Manuel Lázaro Brito manuel.brito@dfk.com.pt

Sara do Ó sara.o@dfk.com.pt

Hugo Matias Salgueiro hugo.salgueiro@dfk.com.pt

Augusto Simões Paulino agosto.paulino@dfk.com.pt

Vitor Mendes Santos vitor.santos@dfk.com.pt

Jorge Filipe Ricardo jorge.ricardo@dfk.com.pt

Miguel Nolasco Palma miguel.palma@dfk.com.pt

Luísa Braço Forte luisa.forte@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.

Accounting | Audit | Tax | Business Consulting | Law

Address

Ave. Escorial #624 Caparra Heights, San Juan 00920

T +787 793 1616**E** lsantiago@lpgr.com**F** +787 793 1620**W** www.lpgr.com**Contact partner**

Luis Santiago lsantiago@lpgr.com

Partners

Pedro Rosario prosario@lpgr.com

Gabriel Mendez gmendez@lpgr.com

QATAR

DOHA

GMT +3

Alok K. Saksena Auditing & Accounting

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@altdfk.ru**F** +7 499 678 2298**W** www.altdfk.ru**Contact partner**

Olga Barbashova

obarbashova@althausgroup.ru

Partners

Rostislav Shatenok

rshatenok@althausgroup.ru

Olga Barbashova

obarbashova@althausgroup.ru

ST PETERSBURG

GMT +3

Audit Firm 'Marka' LLC.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

Kamennooostrovsky 10, St Petersburg (North West) 197101

T +7 812 2370707

+7 812 2370663

F +7 812 2370707**E** marka@markald.ru**W** www.markald.ru**Contact partner**

Natalia Kulina

nkulina@markald.ru

International contact

Nadya Sergeeva

nsergeeva@markald.ru

International Tax contact

Nadya Sergeeva

nsergeeva@markald.ru

Partners

Anna Smirnova

asmirnova@markald.ru

Nadya Sergeeva

nsergeeva@markald.ru

Natalia Kulina

nkulina@markald.ru

SAUDI ARABIA

AL-HASSA

GMT +3

Saleh Al-Naeem Chartered Accountants & Auditors (SACAD)*See main office in Al-Khobar***PO Box Address**

PO Box 6507, Al-Hassa 31982

T +966 3 587 9810**E** acad.asn@gmail.com

j.barrozo@sacadfirm-sys.com

F +966 3 586 9237**W** www.sacadfirm.com

AL-KHOBAR

GMT +3

Saleh Al-Naeem 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 3 831 3000**E** acad.asn@gmail.com

j.barrozo@sacadfirm-sys.com

F +966 3 831 3073**W** www.sacadfirm.com**Contact partner**

Dr. Abdullah Al-Naeem

acad.asn@gmail.com

+966 5 5266 6663

+44 755 383 5555

Joel Barrozo

j.barrozo@sacadfirm-sys.com

+966 5 0495 5694

Saleh Al-Naeem Chartered Accountants & Auditors (SACAD)*See main office in Al-Khobar***Address**

Po Box 15620, Jeddah 21454

T +966 2 2755 5550**E** sacad.asn@gmail.com
j.barrozo@sacadfirm-sys.com**F** +966 2 212 2060**W** www.sacadfirm.com**Saleh Al-Naeem Chartered Accountants & Auditors (SACAD)***See main office in Al-Khobar***Address**Al-Steen St, Al-mlaz,
Riyadh 11371**T** +966 1 474 2558**PO Box Address**PO Box 325014,
Riyadh 11371**E** sacad.asn@gmail.com
j.barrozo@sacadfirm-sys.com**F** +966 1 474 2556**W** www.sacadfirm.com**SENEGAL****CMBAC** (Correspondent Member)

Accounting | Audit | Tax | Business Consulting

Address

Immeuble Mariama VDN x Sacré Coeur (BP: 50278 Dakar RP)

T 00 221 33 867 67 45**E** cmbac@orange.sn
W www.cmbac.sn**Contact partner**

Peinda Yéri Fall

peinda.y.fall@cmbac.sn**Other Office***Saint Louis*

Rue Faidherbe x Abdoulaye Seck Marie Parsine

SERBIA**DFK KONSULTANT – REVIZIJA doo, Pozitiviti Group**

(Network Member)

Accounting | Audit | Tax | Business Consulting

Address

Bulevar Mihajla Pupina 117A, Belgrade (New Belgrade)

T +381 11 65 56 888**E** office@konsrev.dfk.rs
W www.pozitiviti.com**Contact partner**

Miloš Mitrić

milos.mitric@konsrev.dfk.rs**Partners**

Miloš Mitrić

milos.mitric@konsrev.dfk.rs

Aleksandar Milosavljević

aleksandar.milosavljevic@konsrev.dfk.rs

Ana Čelap

ana.celap@konsrev.dfk.rs

SINGAPORE

GMT +8

J K Medora & Co LLP.Accounting | Audit | Tax | Valuations | Liquidations | Corporate Finance
Corporate Secretarial | Forensic Investigations | Data Analytics**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**

Xerxes J. Medora

cpa@jkmedora.com.sg

Partners

Jamshid K. Medora

Xerxes J. Medora

Smalley & Sims PAC

Accounting | Audit | Business Consulting | Tax | Corporate Secretarial

Address

1 Coleman Street, #06-10 The Adelphi, Singapore 179803

T +65 63363288**W** www.smalley.com.sg**Contact partner**

Cheong Mun Hong

cmh@smalley.com.sg

Enquiries

swl@smalley.com.sg

cmh@smalley.com.sg

Partners

Sim Wee Leong

swl@smalley.com.sg

Poon Yew Wah

pyw@smalley.com.sg

Francis Leung Tak Kuen

fl@smalley.com.sg

Cheong Kum Foong

ckf@smalley.com.sg

Cheong Mun Hong

cmh@smalley.com.sg

Lin Miaohui Edith

el@smalley.com.sg

NLA DFK Assurance PAC (Network Firm)Accounting | Audit | Tax | Corporate Secretarial | Business Consulting
Valuation | Liquidation**Address**

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

T +65 6222 0289**E** enquiry@nladfk.com**F** +65 6222 0269**W** www.nladfk.com**Contact partners**

Francis Chua

francis@nladfk.com

Phillip Teo

phillip@nladfk.com

Partners

Yee Fook Hong

yee.fh@nladfk.com

Gary Low

gary@nladfk.com

Advisor

Don Ho

don@nladfk.com

SLOVAKIA

P G Wee Partnership LLP

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

Address

79 Anson Road, #07-03, 079906

T +65 6220 8858

E contact@pgonline.sg

F +65 6220 6778

W www.pgonline.sg

Contact partner

P. G. Wee

pgwee@pgonline.sg

Partners

P. G. Wee

pgwee@pgonline.sg

C. M. Yeng

cmyang@pgonline.sg

Cyndi Chiam

cyndi@pgonline.sg

Zoom or Microsoft Teams our respective email addresses for direct video or phone contact

SLOVAKIA

BRATISLAVA

GMT +1

Peterka & Partners Advokátska Kancelária S.R.O.

(Representative Firm)

See main office in Prague

Address

Kapitulska 18/A, Bratislava, 811 01, Slovakia

T +421 254 418 700

E peterka@peterkapartners.cz

W www.peterkapartners.com

Contact partner

Andrea Farinic Stefancikova

stefancikova@peterkapartners.sk

Partners

Lubomir Lesko

lesko@peterkapartners.sk

Natalia Tunegova

tunegova@peterkapartners.sk

SOUTH AFRICA

JOHANNESBURG

GMT +2

Levitt Kirson

Accounting | Audit | Tax | Business Consulting

Address

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

T +27(0)11 483 4000

E info@lkg.co.za

F +27(0)11 483 1638

W www.levittkirson.co.za

Contact partner

Anton Lewis

anton@lkg.co.za

CEO

Len Furman

Partners

Anton Lewis

Wendy Miller

Marelize Binneman

Madeleen Botha

Associates

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 2º, 4ª, Barcelona 08010

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

Joan Claret

joan.claret@pich.bnfix.com

+34 645 38 68 35

BNFIX Consultores

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

Address

C/ Fontanella 21 2º, 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

SPAIN

Pleta Auditores S.L.

Main office (see other office in Lerida)

Accounting | Audit | Tax | Business Consulting

Address

Comte d' Urgell 240, 3D, 08036 Barcelona

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

GIJON

GMT +1

BNFIX Consultores

Address

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

T + 34 985 17 61 57

E andres.alvarez@bnfix.com

W www.bnfix.com

Contact partner

Andres Alvarez Rodriguez
de Scott

andres.alvarez@bnfix.com

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

BNFIX Advisory*Main office (see other offices in Barcelona, Murcia, Almeria, Asturias, Vitoria)*Consulting | M&A | Restructuring, Refinancing and Insolvency
Interning Management | Investment | Real State, Head-Hunter
Compliance | Outsourcing**Address**

C/ Conde De Xiquena 4 – 4º izquierda, Madrid 28004

T +34 93 301 2022**W** www.bnfix.com**Contact partner**

Salvador Marin Hernandez

salvador.marin@advisory.bnfix.com

+34 646 01 85 52

María José Moragas

mj.moragas@advisory.bnfix.com

+34 629 25 64 13

MURCIAGMT +1

BNFIX Auditores**Address**

C/ Carril Condominia 3, 8º, Murcia 30006

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

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

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.dfksweden.com**Contact**

Tommy Nilsson

tommy.nilsson@hummelklappen.se

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@alirev.se**W** www.alirev.se**Contact partner**

Tobias Moberg

tobias@alirev.se

PartnersTobias Moberg
Annika Ahlberg Anderssontobias@alirev.se
annika@alirev.se

Cederblads Revisionsbyrå AB*Main office (see other office in Malmö & Tomelilla)*

Accounting | Audit | Tax | Business Consulting | Payroll

AddressBjörkhemsvägen 11,
Kristianstad**T** +46 441 872 70**F** +46 441 097 94**PO Box Address**Box 538,
Kristianstad 291 25**E** crab.kristianstad@cederblads.se**W** www.cederblads.se**Contact partner**Ingrid Petersson
Madeleine Kroon Leufstedtingrid.petersson@cederblads.se
madeleine.kroonleufstedt@cederblads.se**Partners**Ingrid Petersson
Hans Benny Persson
Madeleine Kroon Leufstedt
Magnus Haak
Peter Erlandssoningrid.petersson@cederblads.se
benny.persson@cederblads.se
madeleine.kroonleufstedt@cederblads.se
magnus.haak@cederblads.se
peter.erlandsson@cederblads.se**LGR Företagsrevision AB**

Accounting | Audit | Tax | Business Consulting

Address

Gängesvägen 12, Ljungby 341 18, Box 808

T +46 372 627 30**F** +46 372 627 40**E** info@lgrab.se**W** www.lgrab.se**Contact partner**

Lars Göransson

lars@lgrab.se

Cederblads Revisionsbyrå AB*See main office in Kristianstad***Address**

Carlskatan 12A, 8 Van, 211 20 Malmö

T +46 401 004 10**F** +46 401 201 78**E** crab.kristianstad@cederblads.se**W** www.cederblads.se**Contact partner**

Magnus Haak

magnus.haak@cederblads.se

PartnersIngrid Petersson
Hans Benny Persson
Peter Erlandsson
Madeleine Kroon Leufstedt
Magnus Haakingrid.petersson@cederblads.se
benny.persson@cederblads.se
peter.erlandsson@cederblads.se
madeleine.kroonleufstedt@cederblads.se
magnus.haak@cederblads.se

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

Hummelkläppen i Stockholm AB

Audit | Tax | Business Consulting

Address

Villagatan 19, 114 32 Stockholm

T +46 854 583 120**E** info@hummelklappen.se**W** www.hummelklappen.se**Contact partner**

Tommy Nilsson

tommy.nilsson@hummelklappen.se

Partners

Tommy Nilsson

tommy.nilsson@hummelklappen.se

Mathias Fredriksson

mathias.fredriksson@hummelklappen.se

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

LUGANO

GMT +1

Studio Fiam S.A.Accounting | Audit | Tax | Business Consulting
Personal & Corporate Finance | Payrolls**Address**Via Carlo Frasca 3,
Lugano 6900**T** +41 91 695 10 70**F** +41 91 682 66 72**E** info@studiofiam.ch**W** www.studiofiam.ch**Contact partner**

Paolo Dermitzel

pdermitzel@studiofiam.ch

Partners

Paolo Dermitzel

pdermitzel@studiofiam.ch

Elena Rossi Dermitzel

elenadermitzel@studiofiam.ch

ZÜRICH

GMT +1

Fidinter AG

Accounting | Audit | Tax

Address

Müllerstrasse 5, Zürich 8004

T +41 44 297 20 50**F** +41 44 297 20 66**E** zuerich@fidinter.ch**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

Rickenbach & Partner

Accounting | Business Consulting | Law | Personal Finance

Address

Schlossbergstrasse 22, 8702 Zollikon-Zürich

T +41 44 391 44 77**F** +41 44 391 77 35**E** zurich@rickenbach-law.ch**W** www.rickenbach-law.ch**Contact partner**

Sinan Odok

sodok@rickenbach-law.ch

Partners

Dr. Andreas M. Rickenbach

arickenbach@rickenbach-law.ch

Sinan 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**F** +41 22 510 55 88**E** geneva@rickenbach-law.ch**W** www.rickenbach-law.ch**Contact partner**

Dr. Christian Sager

csager@rickenbach-law.ch

Partners

Dr. Christian Sager

csager@rickenbach-law.ch

Dr. Andreas M. Rickenbach

arickenbach@rickenbach-law.ch

Sinan Odok

sodok@rickenbach-law.ch

TAIWAN (THE REPUBLIC OF CHINA)

TAIPEI

GMT +8

Sun Rise CPAS' Firm

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

Address

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

T +886 2 2346 6168**E** srdftpe@ms65.hinet.net**F** +886 2 2346 6068**W** www.sunrisecpa.com.tw**Contact partner**

Tony Chen

International contact

Alex Hou

International Tax contact

Alex Hou

Partners

David Lai

Tony Chen

Alex Hou

Charles Chen

Chau-Tung Wu

THAILAND

Bangkok

GMT +7

Plizz (Thailand) Company Limited**Address**

Sukhumvit 63 (Ekkamai), 68/2 soi 4, Phrakanong Nua, Wattana, Bangkok 10110, THAILAND

T +662 821 5100**E** cs@plizz.co**W** www.plizz.co**Contact partner**

Benoit Meneau

benoit@plizz.co

TUNISIA

TUNIS

GMT +1

Cabinet CMC (Correspondent Member)

Accounting | Audit | Tax | Business Consulting | Law | IT Consulting

Address

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

T +216 71 880 933**E** cabinetcmc@dfk.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

AddressOguzlar 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

AddressGaziumurpasa 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

AddressPlot 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

10A Heroiv Oborony str., ap.1, Kyiv, 03127 Ukraine

T +380 44 25 901 25

+380 44 25 901 24

E info@mia.kiev.ua**W** www.mia.kiev.ua**Contact partner**

Oleksandr Sherstiuk

osherstiuk@gmail.com

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 +353 87 904 1630

E exec@dfkuki.com

F +44 23 8064 9700

W www.dfkuki.com

Contact

Peter Winter

peter.winter@cbw.co.uk

Peter O'Connell

peter.oconnell@shawgibbs.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

Duncan Graham

duncangraham@johnston-kennedy.com

James Gage

jamesgage@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**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**

Mark Ashfield

mark.ashfield@hboltd.co.uk

Partners

Mark Ashfield

mark.ashfield@hboltd.co.uk

Wayne Gutteridge

wayne.gutteridge@hboltd.co.uk

Royce Peeling Green Limited/RPG Chartered Financial Planners*See main office in Manchester*

Personal Finance

Address

Gwernigrion, 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

Directors

Phillip Owen

powen@rpgwealth.co.uk

John Sangster

jsangster@rpgwealth.co.uk

DOVER

GMT

Spain Brothers & Co.*See main office in Canterbury***Address**

5 St James Street, Dover, Kent CT16 1QD

T +44 1227 769321**E** dover@spainbrothers.co.uk**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** david.jeffcoat@alexandersloan.co.uk**F** +44 131 229 1966**W** www.alexandersloan.co.uk**Contact partner**

David Jeffcoat

david.jeffcoat@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

Phillip Morrice

philip.morrice@alexandersloan.co.uk

Mark Mulholland

mark.mulholland@alexandersloan.co.uk

Steven Cunningham

steven.cunningham@alexandersloan.co.uk

Allison Devine

allison.devine@alexandersloan.co.uk

FLINTSHIRE (Wales)

GMT

DSG Chartered Accountants*See main office in Liverpool***Address**Unit 5, Evolution House, Lakeside Business Village, St David's Park,
Ewloe, Flintshire, CH5 3XP**T** +44 12 44 526 030**E** jme@dsg.uk.com**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

180 St Vincent Street, Glasgow G2 5SG

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

Philip Morrice

philip.morrice@alexandersloan.co.uk

Partners

Mark Mulholland

mark.mulholland@alexandersloan.co.uk

Alan S. Cunningham

alan.cunningham@alexandersloan.co.uk

Steven Cunningham

steven.cunningham@alexandersloan.co.uk

Allison Devine

allison.devine@alexandersloan.co.uk

Philip Morrice

philip.morrice@alexandersloan.co.uk

Kevin Booth

kevin.booth@alexandersloan.co.uk

Carole Connor

carole.connor@alexandersloan.co.uk

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

philip@hansardtrust.com

Alan Northmore - Director

alan@hansardtrust.com

David Lloyd- Director

david@hansardtrust.com

DFK Chancery (Network Firm)

Accounting | Tax | Business Consulting | Offshore Fiduciary Services

Address

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

T +44 1624 647171**E** chancery@chancerytrust.com

+44 7624 353100

W www.chancerytrust.com**F** +44 1624 647172**Contact partner**

Gethin Taylor

gtaylor@chancerytrust.com

International Tax directors

Melanie Webb

mwebb@chancerytrust.com

Gethin Taylor

gtaylor@chancerytrust.com

Directors

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**

Mark Ashfield

mark.ashfield@hboltd.co.uk

International Tax contact

Helen Coombes

helen.coombes@hboltd.co.uk

Partners

Mark Ashfield

mark.ashfield@hboltd.co.uk

Andy Cartwright

andy.cartwright@hboltd.co.uk

Greg Philp

greg.philp@hboltd.co.uk

LEEDS

GMT

Brown ButlerAccounting | Audit | Tax | Business Consulting | Corporate Finance |
Personal Finance**Address**

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

T +44 113 246 1234**E** hello@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

stevhornshaw@brownbutler.com

Robert Solyom

robertsolyom@brownbutler.com

James White

jameswhite@brownbutler.com

LISBURN (Northern Ireland)

GMT

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**

Duncan Graham

duncangraham@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 +44 151 294 5400**E** adm@dsg.uk.com**W** www.dsg.uk.com**Contact partner**

Andrew Moss

adm@dsg.uk.com

International Tax contact

Mark Kearsley

mjk@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

Tax director

Mark Kearsley

mjk@dsg.uk.com

Carter Backer Winter LLPAccounting | Audit | Tax | Business Consulting | Personal Finance
Corporate Recovery & Insolvency | Corporate Finance
HR Consultancy | Forensic & Investigation**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 partner**

Peter Winter

peter.winter@cbw.co.uk

International Tax contact

Thomas Adcock

thomas.adcock@cbw.co.uk

Partners

Thomas Adcock

thomas.adcock@cbw.co.uk

Steve Bilby

steve.bilby@cbw.co.uk

Philip Bird

philip.bird@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

Martina Fitzgerald

martina.fitzgerald@cbw.co.uk

Toby Hermitage

toby.hermitage@cbw.co.uk

Nyall Jacobs

nyall.jacobs@cbw.co.uk

Michaela Lamb

michaela.lamb@cbw.co.uk

Antony Lesser

antony.lessor@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

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 partner**

Warren Baker

warren.baker@wilsonwright.co.uk

Partners

Warren Baker

warren.baker@wilsonwright.co.uk

Adam Cramer

adam.cramer@wilsonwright.co.uk

Michael Biggs

michael.biggs@wilsonwright.co.uk

Emma Brown

emma.brown@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

Karen Spencer-Smith

karen.spencer-smith@wilsonwright.co.uk

Tom Tesfay

tom.tesfay@wilsonwright.co.uk

MANCHESTER

GMT

Royce Peeling Green Limited*Main office (see other offices in Denbighshire)*Accounting | Audit | Tax | Business Consulting | Personal Finance
Business Recovery | Forensic accounting**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**

Jonathan Brownson

jbrownson@rpg.co.uk

Martin Chatten

mchatten@rpg.co.uk

International Tax contact

Nick Donohue

ndonohue@rpg.co.uk

Directors

Jonathan Brownson

jbrownson@rpg.co.uk

Martin Chatten

mchatten@rpg.co.uk

Nick Donohue

ndonohue@rpg.co.uk

Carolyn Dutton

cdutton@rpg.co.uk

Anthony O'Connor

aoconnor@rpgwealth.co.uk

Phillip Owen

powen@rpgwealth.co.uk

Chris Poston

cposton@rpg.co.uk

Julian Redmond

jredmond@rpg.co.uk

Jon Hayward

jhayward@rpg.co.uk

Ian Wynn

iwynn@rpg.co.uk

RMT Accountants and Business Advisors Ltd

Accounting | Audit | Tax | Business Consulting | Payroll | 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

Shaw Gibbs

Accounting | 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

Lynne Buchholz

lynne.buchholz@shawgibbs.com

Samantha Daniels

samantha.daniels@shawgibbs.com

Sarah Gardener

sarah.gardener@shawgibbs.com

Ed Gibson

ed.gibson@shawgibbs.com

Karyn Jones

karyn.jones@shawgibbs.com

Steve Neal

steve.neal@shawgibbs.com

Peter O'Connell

peter.oconnell@shawgibbs.com

David Rickwood

david.rickwood@shawgibbs.com

Hayley Simmons

hayley.simmons@shawgibbs.com

Leigh Smith

leigh.smith@shawgibbs.com

Peter Watts

peter.watts@shawgibbs.com

Stephen Wetherall

stephen.wetherall@shawgibbs.com

Other office**Address**

2nd Floor, 201 Great Portland Street, Marylebone, London W1W 5AB

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

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

Howard Mee

howard@landin-wilcock.co.uk

Robert Hampstead

robert.hampstead@landin-wilcock.co.uk

Anna Buhagiar

anna.buhagiar@landin-wilcock.co.uk

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, Eastleigh, 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

Ross Garfitt

rgarfitt@langdownsdfk.com

UNITED STATES OF AMERICA

For country assistance:

DFK International/USA**Address**

2405 E 28th Ave, Denver, CO 80205

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

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

Page Stalcup

pstalcup@wilkinsmiller.com

Brandi Morgan

bmorgan@wilkinsmiller.com

Micah Wheeler

mwheeler@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

Tracy Hartung

t.hartung@swallingcpas.com

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, Scottsdale

GMT -8

Epstein Schneider, PLC

Audit | Business Consulting | Tax

Address

8990 E Raintree Drive, Suite 102, Scottsdale, AZ 85260

T +1-480-483-3024**E** phil@es-plc.com**F** +1-480-483-3079**W** www.epsteinschneider.com**Contact partner**

Phil Wuollet

phil@es-plc.com

Partners

Sheldon Epstein

sheldon@es-plc.com

Mark Schneider

mark@es-plc.com

Phil Wuollet

phil@es-plc.com

R&A CPAs.

Main office

Accounting | Audit | Tax | Business Consulting

Address

4542 E Camp Lowell Dr., Suite 100, Tucson, 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

Charles L. Charvoz

ccharvoz@randacpas.com

Amy Chavez

achavez@randacpas.com

Gursey Schneider LLP

Other office (see Main offices in Los Angeles)

Address

16633 Ventura Blvd. Suite 1320, Encino, California 91436

T +1 310 552 0960

W www.gursey.com

F +1 310 557 3468

Contact partners

Stephan Wasserman

swasserman@gursey.com

Gary Krausz

gkrausz@gursey.com

Keith Dolabson

kdolabson@gursey.com

Gursey Schneider LLP*Main office (see other offices in Encino, Irvine, Manhattan Beach and San Francisco)*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

Greg Getzinger

ggetzinger@gursey.com

Kristen Gillespie

kgillespie@gursey.com

Brian Gray

bgray@gursey.com

Christina Humason

chumason@gursey.com

Tracy Faryl Katz

tkatz@gursey.com

Gary Krausz

gkrausz@gursey.com

Natalie Murvin

nmurvin@gursey.com

Stephan Wasserman

swasserman@gursey.com

Alexandera Peais

apeais@gursey.com

Robert Watts

rwatts@gursey.com

Kristin Webster

kwebster@gursey.com

Gursey Schneider LLP*See main office in Los Angeles, California***Address**

1500 Rosecrans Ave, Suite 500, Manhattan Beach, CA 90266

T +1 310 370 6122**F** +1 310 370 6188**W** www.gursey.com**Contact partner**

Natalie Murvin

nmurvin@gursey.com

Stephan Wasserman

swasserman@gursey.com

Friedman LLP*See main office in New York, New York City***Address**

117 East Colorado Boulevard, Suite 600, Pasadena, CA 91105

T +1 213 260 2969**E** info@friedmanllp.com**W** www.friedmanllp.com**Contact partner**

Adnan Islam

aislam@friedmanllp.com

U.S.A.

HKG, LLP

Accounting | Audit | 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

Wendy Kwong

wkwong@hkgcpa.com

Partner Emeritus

Terry Krupczak

tkrupczak@hkgcpa.com

CALIFORNIA, Petaluma

GMT -8

Pisenti & Brinker LLP

See main office in Santa Rosa

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

Garrett Tucker

gtucker@pbllp.com

Partners

James Perez

jperez@pbllp.com

Linda Kachiu

lkachiu@pbllp.com

Danielle Sandoval

dsandoval@pbllp.com

Garrett Tucker

gtucker@pbllp.com

Principals

Betsy Stewart

bstewart@pbllp.com

Raymond Pounds

rpounds@pbllp.com

Gursey Schneider LLP*See other offices in California***Address**

2211 Michelson Drive., Suite 630, Irvine, California 92612

T +1 949 265 9900**F** +1 949 265 9901**W** www.gursey.com**Contact partner**

Robert Watts

rwatts@gursey.com

RJI International CPAs

Accounting | Audit | Tax | Business Consulting

Address

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

T +1 949 852 1600**E** info@rjicpas.com**F** +1 949 852 1606**W** www.rjicpas.com**Contact partner**

Fernando R. Jimenez

fjimenez@rjicpas.com

International Tax contact

Manuel J. Ramirez

mramirez@rjicpas.com

Partners

Manuel J. Ramirez

mramirez@rjicpas.com

Fernando R. Jimenez

fjimenez@rjicpas.com

Gordon MacLean

gmaclean@rjicpas.com

Brent Murdoch

bmurdoch@rjicpas.com

Dan Garrett

dgarrett@rjicpas.com

Gary Gee

ggee@rjicpas.com

**Shea Labagh Dobberstein –
Certified Public Accountants & Advisors***Main office (see other offices in San Mateo, California and Walnut Creek, 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

Adam Buttery

abuttery@sldcpa.com

Partners

Chika Shimada

cshimada@sldcpa.com

David R Melone

dmelone@sldcpa.com

Edward T Hanley

ehanley@sldcpa.com

John D. Carlevaris

jcarlevaris@sldcpa.com

Kevin Tusing

ktusing@sldcpa.com

Linda Spain de Bruin

lspaindebruin@sldcpa.com

Liza Belale

lbelale@sldcpa.com

Nancy A. Ferrell

nferrell@sldcpa.com

Richard D. Baker

rbaker@sldcpa.com

Robert E. Zurcher

rzurcher@sldcpa.com

Ronald K Simonian

rsimonian@sldcpa.com

Nicholas A. Lawrence

nlawrence@sldcpa.com

U.S.A.

Gursey Schneider LLP

Other office (see Main offices in Los Angeles)

Address

1 California St, Suite 430, San Francisco, CA 94111

T +1 415 855 8400

F +1 415 855 8410

W www.gursey.com

Contact partners

Stephan Wasserman

swasserman@gursey.com

Alex Peais

apeais@gursey.com

CALIFORNIA, San Mateo

GMT -8

Shea Labagh Dobberstein – Certified Public Accountants & Advisors

See main office in San Francisco, 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

CALIFORNIA, Sonoma County

GMT -8

Pisenti & Brinker LLP

Main office

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

3562 Round Barn Circle, Suite 300, 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

Garrett Tucker

gtucker@pbllp.com

Partners

James Perez

jperez@pbllp.com

Linda Kachiu

lkachiu@pbllp.com

Danielle Sandoval

dsandoval@pbllp.com

Timothy Moratto

tmoratto@pbllp.com

Brett Bradford

bbradford@pbllp.com

Joshua Moore

jmoore@pbllp.com

Garrett Tucker

gtucker@pbllp.com

Principals

Betsy Stewart

bstewart@pbllp.com

Raymond Pounds

rpounds@pbllp.com

CALIFORNIA, St Helena (Napa County)

GMT -7

Pisenti & Brinker LLP*See main office in Santa Rosa***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

Garrett Tucker

gtucker@pbllp.com

Partners

James Perez

jperez@pbllp.com

Linda Kachiu

lkachiu@pbllp.com

Danielle Sandoval

dsandoval@pbllp.com

Garrett Tucker

gtucker@pbllp.com

Principals

Betsy Stewart

bstewart@pbllp.com

Raymond Pounds

rpounds@pbllp.com

CALIFORNIA, Walnut Creek

GMT -8

**Shea Labagh Dobberstein –
Certified Public Accountants & Advisors***See main office in San Francisco, 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

CONNECTICUT, Ridgefield

GMT -7

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

Patrick Butler

patrickb@reynoldsrowella.com

Steven Risbriger

stever@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

David Curry

dcurry@imc-cpa.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 itrujillo@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

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
Stephen Bradshaw	stephen.bradshaw@btcpa.net
Patrick Braley	patrick.braley@btcpa.net
Jeff Call	jeff.call@btcpa.net
John Cummings	john.cummings@btcpa.net
Jim Dougherty	jim.dougherty@btcpa.net
Michael Dukes	michael.dukes@btcpa.net
Bridget Dunk	bridget.dunk@btcpa.net
Chris Edwards	christopher.edwards@btcpa.net
Jeff Eischeid	jeff.eischeid@btcpa.net
Raygan Evans	raygan.evans@btcpa.net
Chris Frederick	chris.frederick@btcpa.net
Chad Graves	chad.graves@btcpa.net
Matt Grosvenor	matt.grosvenor@btcpa.net
Brian Hamm	brian.hamm@btcpa.net
Scott Hazy	scott.hazy@btcpa.net
Mike Hostinsky	mike.hostinsky@btcpa.net
Stephen Klein	stephen.klein@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
Jennings Pitts	jennings.pitts@btcpa.net
Rick Rosell	rick.rosell@btcpa.net
Kelly Smith	kelly.smith@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
Vijay Vaswani	vijay.vaswani@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**

Marcia Jerding

mjerding@johnsonlambert.com

Lauterbach & Amen, LLP

Main office

Accounting | Audit | Tax | Consulting

Address

668 N. River Road, Naperville, IL 60563

T +1 630 393 1483

E ramen@lauterbachamen.com

F +1 630 393 2516

W www.lauterbachamen.com

Contact partner

Ronald Amen

ramen@lauterbachamen.com

Johnson Lambert

See main office in Virginia

Audit | Tax | Consulting

Address

250 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

LWBJ

Accounting | Audit | Tax | Consulting

See Main Office in West Des Moines

Address

1530 South Duff, Suite 2, Ames, IA 50010

T +1 515-233-1975

E aflaherty@lbj.com

F +1 515-233-1915

W www.lwbj.com

LWBJ

Main office

Audit | Tax | Consulting | Accounting

Address

4200 University Avenue, Suite 410, West Des Moines, Iowa 50266

T +1 515 222 5680

E aflaherty@lwbj.com

F +1 515 222 5681

W www.lwbj.com

Contact partner

Paul Juffer

pjuffer@lwbj.com

Partners

Dave Watson

dwatson@lwbj.com

Dave Hove

dhove@lwbj.com

JD Geneser

jgeneser@lwbj.com

Maureen Dockstader

mdockstader@lwbj.com

Erik Bonstrom

ebonstrom@lwbj.com

Dave Midtlyng

dmidtlyng@lwbj.com

Michael Trettin

mtrettin@lwbj.com

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

aesildsen@ellinandtucker.com

Directors

W. Streett Baldwin

sbaldwin@ellinandtucker.com

Frank Brodnax

fbrodnax@ellinandtucker.com

Edwin R. Brake

ebrake@ellinandtucker.com

Aileen Eskildsen

aesildsen@ellinandtucker.com

Michael Cirangle

mccirangle@ellinandtucker.com

Todd A. Feuerman

tfeuerman@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

Clarke, Snow & Riley LLP

Accounting | Audit | Tax | Business Consulting

Address

25 Newport Avenue Extension, Quincy, MA 02171

T +1 617 773 9944**E** tc@csr.com**F** +1 617 773 9292**W** www.csr.com**Contact partner**

Thomas Clarke

tc@csr.com

International Tax contact

Carole McAuliffe

csm@csr.com

Partners

Thomas Clarke

tc@csr.com

Michael J. Hall

mjh@csr.com

Richard Snow

r_snow@csr.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**

David Curry

dcurry@imc-cpa.com

Partners

Frank Iannuzzi

fiannuzzi@imc-cpa.com

Mark Manetta

mmanetta@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
Arbitrage Compliance Services | Technology and Data Solutions**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 'Jack' Abdo

jack.abdo@aemcpas.com

Steven Anseth

steven.anseth@aemcpas.com

Andrew Berg

andrew.berg@aemcpas.com

Scott Danger

scott.danger@aemcpas.com

Leah Davis

leah.davis@aemws.com

Jerome 'Jay' Dunphy

jay.dunphy@aemcpas.com

Brad Falteysek

brad.falteysek@aemcpas.com

Victoria Holthaus

victoria.holthaus@aemcpas.com

Kevin Kalal

kevin.kalal@aemcpas.com

Wendy Keenan

wendy.keenan@aemcpas.com

Scott Mason

scott.mason@aemcpas.com

Douglas McDonald

douglas.mcdonald@aemcpas.com

Steven McDonald

steven.mcdonald@aemcpas.com

Jean McGann

jean.mcgann@aemfs.com

Judd Nordquist

judd.nordquist@aemcpas.com

Thomas Olinger

thomas.olinger@aemcpas.com

Christine Powers

christine.powers@aemcpas.com

Matthew Ringwelski

matthew.ringwelski@aemcpas.com

Tara Torseth

tara.torseth@aemcpas.com

MINNESOTA, Mankato

GMT -5

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

100 Warren Street, Suite 600, Mankato, MN 56001

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

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

Thom Cantwell

tcantwell@friedmanllp.com

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

Richard A. Klass

rklass@friedmanllp.com

Scott R. Krieger

skrieger@friedmanllp.com

Susan Miano

smiano@friedmanllp.com

Randall Paulikens

rpaulikens@friedmanllp.com

Jonathan E. Perelman

jperelman@friedmanllp.com

Ryan Spenser

rspencer@friedmanllp.com

Barry S. Sziklay

bsziklay@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

Christi Gallagher

cgallagher@friedmanllp.com

Glenn Josephs

gjosephs@friedmanllp.com

Brian Kearns

bkearns@friedmanllp.com

Chad Keepports

ckeepports@friedmanllp.com

Neil Levine

nlevine@friedmanllp.com

Sviatlana LiPuma

slipuma@friedmanllp.com

Mark Nicastro

mnicastro@friedmanllp.com

Michael Saccomanno

msaccomanno@friedmanllp.com

Lee Sheilds

lsheilds@friedmanllp.com

Brad Slavinski

bslavinski@friedmanllp.com

Willem Van Der Berg

wvanderberg@friedmanllp.com

Justin Van Fleet

jvanfleet@friedmanllp.com

NEW YORK, Bridgehampton

GMT -5

Friedman LLP*See main office in New York, New York City*

Accounting | Audit | Tax | Business Consulting

Address

269 Butter Lane Bridgehampton, NY 11932

T +1 631 537 2300**E** info@friedmanllp.com**W** www.friedmanllp.com**Partners**

John Larkin

jlarkin@friedmanllp.com

Joseph Mammmina

jmammmina@friedmanllp.com

Philip Tutino

ptutino@friedmanllp.com

Robert White

rwhite@friedmanllp.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

Scott Musmeci

smusmeci@friedmanllp.com

NEW YORK, New York City

GMT -4

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

Accounting | Audit | Tax | Business Consulting

Address

One Liberty Plaza, 165 Broadway, 21st Floor, New York, NY 10006

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

Adnan Islam

aislam@friedmanllp.com

Co-Managing partners

Frederick R. Berk

fberk@friedmanllp.com

Harriet Greenberg

hgreenberg@friedmanllp.com

U.S.A.

Partners

Steve Baum	sbaum@friedmanllp.com
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
Jaclyn Dominquez	jdominquez@friedmanllp.com
Neil W. Ehrenkrantz	nehrenkrantz@friedmanllp.com
Ronald Frimmer	rfrimmer@friedmanllp.com
Maria Gonzalez	mgonzalez@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
Erin Liu	eliu@friedmanllp.com
Grace Mak	gmak@friedmanllp.com
Amish Mehta	amehta@friedmanllp.com
Jeffrey Mestel	jmestel@friedmanllp.com
Thomas Miranda	tmiranda@friedmanllp.com
Brian Nuzio	bnuzio@friedmanllp.com
Joy Pan	jpan@friedmanllp.com
Jeffery Resnick	jresnick@friedmanllp.com
Michael Sacco	msacco@friedmanllp.com
Shahla Sedgh	ssedgh@friedmanllp.com
Jeffrey Stavin	jstavin@friedmanllp.com
Scott Stavin	sstavin@friedmanllp.com
Harry Steinmetz	hsteinmetz@friedmanllp.com
Jason Tang	jtang@friedmanllp.com
Shirlen Tong	xtong@friedmanllp.com
Eric Tunis	etunis@friedmanllp.com
Eddie Wong	ewong@friedmanllp.com
Huina Zheng	hzheng@friedmanllp.com

NEW YORK, Riverhead

GMT -5

Friedman LLP

See main office New York, New York City

Accounting | Audit | Tax | Business Consulting

Address

552 E. Main Street, Riverhead, NY 11901

T +1 631 727 3626

E info@friedmanllp.com

F +1 631 727 6058

W www.friedmanllp.com

Contact partner

Tom Terry

tterry@friedmanllp.com

Bernard Robinson & Company LLP

Assurance | Tax | Advisory

Address

1501 Highwoods Blvd.
Suite 300,
Greensboro, NC 27410

T +1 336 294 4494**F** +1 336 294 4495**Contact partner**

Wade Pack
Alisa Moody
Erica Vernon

Partners

Victor Blackburn
Courtney Coker
Tim Hooks
Kyle Corum
Genie Petrangeli
Ben Ripple
Freddy Robinson
Rhonda Skiles
Tim Smith

PO Box Address

Po Box 19608
Greensboro, NC 27419-9608

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

wpack@brccpa.com
alisa.moody@brccpa.com
evernon@brccpa.com

vblackburn@brccpa.com
ccoker@brccpa.com
thooks@brccpa.com
kcorum@brccpa.com
genie.petrangeli@brccpa.com
bripple@brccpa.com
frobenson@brccpa.com
rskiles@brccpa.com
tsmith@brccpa.com

Address

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

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

Kimberly Ripberger

kripberger@brccpa.com

Partners

Ron Kuyath
Sandy Newell

rkuyath@brccpa.com
snewell@brccpa.com

Address

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

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

Lory Kelley

lkelly@brccpa.com

Partners

James Connolly
Tracey Martin

jconnolly@brccpa.com
tmartin@brccpa.com

U.S.A.

Address

100 E. Cumberland Street, Dunn, NC 28334

T +1 910 892 1021

E marketing@brccpa.com

F +1 910 892 6084

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

E marketing@brccpa.com

F +1 336 838 3425

W www.brccpa.com

Contact partners

David McClure

david.mcclure@brccpa.com

James Connolly

jconnolly@brccpa.com

Address

415 S. Amity Rd., Suite B, Charlotte, NC 28211

T +1 980-313-3835

E marketing@brccpa.com

F +1 704-412-2457

W www.brccpa.com

Contact partners

Sheila Haas

sheila.haas@brccpa.com

Daphne Morgan

daphne.morgan@brccpa.com

Address

Crownpoint Executive Dr, Suite 200, Charlotte, NC 28227

T +1 704-844-0101

E marketing@brccpa.com

F +1 704-849-0535

W www.brccpa.com

Contact partners

Brian Broswell

brian.broswell@brccpa.com

David McClure

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

E info@johnsonlambert.com

F +1 919 719 6401

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

E donjr@mellottcpa.com

F +1 513 241 0712

W www.mellottcpa.com

Contact partner

Donald L. Mellott, Jr.

donjr@mellottcpa.com

+1 513 382 8440 (mobile)

Partners

Gregory A. Deyhle	gdeyhle@mellottcpa.com
Matthew G. Juengling	mattj@mellottcpa.com
Donald L. Mellott Jr.	donjr@mellottcpa.com
John P. Mellott	jmellott@mellottcpa.com
Richard J. Rumpler	rrumpler@mellottcpa.com
Thomas D. Heldman	theldman@mellottcpa.com
Jennifer R. Martin	jmartin@mellottcpa.com
Cyndi D. Durkin	cdurkin@mellottcpa.com

OREGON, Portland

GMT -8

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
Troy M. Banker	tbanker@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
Jason Imhof	Jimhof@gmco.com
Douglas R. Lovett	dlovett@gmco.com
Greg Malcolm	gmalcolm@gmco.com
Daniel M. O'Leary	doleary@gmco.com
Graham Petersen	gpetersen@gmco.com
Tony A. Pizzuti	tpizzuti@gmco.com
Kyle A. Podd	kpodd@gmco.com
David S. Porter	dporter@gmco.com
Michael A. Rompa	mrompa@gmco.com
Matt Wright	Mwright@gmco.com

PENNSYLVANIA, Philadelphia

GMT -4

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**

Kim Dula

kdula@friedmanllp.com

U.S.A.

Partners

Colleen M. Crandell
Marie DeCicco
Scott Croft
Harris L. Devor
Brian F. Duffy
Kimberly Dula
Kirsten L. Flanagan
Russell Gordon
Bruce S. Marks
Denise McKnight
John O'Donnell
Brandon Baker
Steve Xenakis

ccrandall@friedmanllp.com
mdecicco@friedmanllp.com
scroft@friedmanllp.com
hdevor@friedmanllp.com
bduffy@friedmanllp.com
kdula@friedmanllp.com
kirsten@friedmanllp.com
rgordon@friedmanllp.com
bmarks@friedmanllp.com
dmcknight@friedmanllp.com
jodonnell@friedmanllp.com
bbaker@friedmanllp.com
sxenakis@friedmanllp.com

SOUTH CAROLINA, Charleston

GMT -5

Johnson Lambert

See main office in Virginia

Audit | Tax | Consulting

Address

100 Brigade Street, Charleston, SC 29403

T +1 843 414 0330

E info@johnsonlambert.com

F +1 866 217 5867

W www.johnsonlambert.com

Contact partner

John Prescott

jprescott@johnsonlambert.com

TEXAS, Austin

Ridout Barrett & Co., P.C.

See main office in San Antonio

Address

3305 Northland Dr., Ste. 100, Austin, Texas 78731

T 1 512 454 6010

E pwooten@ridoutbarrett.com

F 1 512 454 3494

W www.ridoutbarrett.com

Texas, Frisco

GMT -6

MRM CPAs and Wealth Advisors

Tax | Audit | Business Consulting | Financial Planning | Wealth Management

Address

3001 Dallas Pkwy #750, Frisco, TX 75034

T +1 214 969 0400

E info@mrmcpas.com

F +1 214 855 0366

W www.mrmcpas.com

Contact partner

Brett Mills

bmills@mrmcpas.com

Partners

Brett Mills
Brian Lawyer
Deborah Pritchard
Don Short

bmills@mrmcpas.com
blawyer@mrmcpas.com
dpritchard@mrmcpas.com
dshort@mrmcpas.com

EEPB Company

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** +1 844 622 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

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

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 Leagjeld

joy.leagjeld@eepb.com

Austin Clark

austin.clark@eepb.com

Andrew Reimer

andy.reimer@eepb.com

Frank Turner

frank.turner@eepb.com

Scott Holt

scott.holt@eepb.com

Christopher Suffron

christopher.suffron@eepb.com

Ryan Kelting

ryan.kelting@eepb.com

Brett Mach

brett.mach@eepbinnovatax.com

Gisele Mascio

gisele.mascio@eepbinnovatax.com

Tyler Collins

tyler.collins@eepb.com

Patrick Mulroy

patrick.mulroy@eepbinnovatax.com**Ridout Barrett & Co., P.C.**

Accounting | Audit | Tax | Business Consulting | Litigation | Valuation

Address

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

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

Melanie Geist

mgeist@ridoutbarrett.com**Partners**

Milton Barrett

mbarrett@ridoutbarrett.com

Cristina Baumgardner

cbaumgardner@ridoutbarrett.com

Kathleen Dvorak

kdvorak@ridoutbarrett.com

Michael Moore

mmoore@ridoutbarrett.com

Anthony 'Tony' Ridout

tridout@ridoutbarrett.com

Phil Wooten

pwooten@ridoutbarrett.com

Johnson Lambert*Main office*

Audit | Tax | Consulting

Address

2650 Park Tower Drive, Suite 801, Vienna, VA 22180

T +1 703 842 1115**F** +1 886 251 2002**E** info@johnsonlambert.com**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

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

Paul Preziotti

ppreziotti@johnsonlambert.com

Carolyn Rice

crice@johnsonlambert.com

Uso Sayers

usayers@johnsonlambert.com

Brandy Vannoy

bvannoy@johnsonlambert.com

Diane Walker

dwalker@johnsonlambert.com

Magali Welch

mwelch@johnsonlambert.com

Andrea Wright

awright@johnsonlambert.com

Lauren Williams

lwilliams@johnsonlambert.com

Lane Miller

lmiller@johnsonlambert.com

Allan Autry

aautry@johnsonlambert.com

Johnson Lambert*See main office in Virginia*

Audit | Tax | Consulting

Address

One Lawson Lane, P.O. Box 525, Burlington, VT 05402

T +1 802-383-4800**E** info@johnsonlambert.com**W** www.johnsonlambert.com**Contact partner**

Josh Partlow

jpartlow@johnsonlambert.com

Ellin & Tucker*See other office in Maryland*

Accounting | Audit | Tax | Business Consulting

Address

1455 Pennsylvania Avenue, Suite 400, Washington, DC 20004

T +1 202 638-0902**E** aeskildsen@ellinandtucker.com**F****W** www.ellinandtucker.com**Contact partner**

Aileen Eskildsen

aesildsen@ellinandtucker.com

Bader Martin, P.S.

Accounting | Audit | Tax | Business Consulting | Personal Finance

Address

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

T +1 206 621 1900**E** dstiefel@badermartin.com**F** +1 206 682 1874**W** www.badermartin.com**Contact principal**

David A. Stiefel

dstiefel@badermartin.com

Principals

Allan G. Steinman

asteinman@badermartin.com

Bryan T. Avery

bavery@badermartin.com

David A. Stiefel

dstiefel@badermartin.com

Kate L. Anderson

kanderson@badermartin.com

Kelly R. Nelson

knelson@badermartin.com

Marianna J. Willey

mwilley@badermartin.com

Mary E. Dickinson

mdickinson@badermartin.com

Robert Nicklos

rnicklos@badermartin.com

Rod K. Fujita

rfujita@badermartin.com

Scott F. Usher

susher@badermartin.com

Stephanie B. Ritchie

sritchie@badermartin.com

Steven B. Bishop

sbishop@badermartin.com

Susan B. Queary

squeary@badermartin.com

Walter R. Smith

wsmith@badermartin.com

VANUATU

PORT VILA

GMT +11

AJC – Vanuatu (Correspondent Member)Accounting | Audit | Business Consultant | Tax | Law | Immigration
FDI (foreign Direct Investment)**Address**

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

T +678 24 404**E** contact@ajc-vanuatu.com

+678 77 44 500

W www.ajc-vanuatu.com**Contact partner**

Martin St. Hilaire

martin@ajc-vanuatu.com

Partners

Martin St. Hilaire

martin@ajc-vanuatu.com

Marie Eve Chabot

marie-eve@ajc-vanuatu.com

VENEZUELA

CARACAS

GMT +7

DFK Camero, Romero y Asociados, Contadores Públicos

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

Address

Avda. Francisco de Miranda, Multicentro Empresarial del Este, Edificio Miranda, Torre A, Piso 4, oficina A-41, Chacao, Caracas, Venezuela

T +58 212 2669955**E** dfkcamerome@cantv.net

+58 212 2666815

W www.camerome.com.ve**F** +58 212 2672738**Contact partner**

Oswaldo Camero

+58 0416 6258556 (mobile)

Partners

Oswaldo Camero

ocamero@gmail.com

VIETNAM

BINH DUONG PROVINCE

GMT +7

DFK Vietnam (Network Firm)*See main office in Hanoi***Address**

No. 11 Thich Quang Duc, Phu Hoa Ward, Thu Dau Mot City, Binh Duong

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

Nguyen Canh

canhn@dfk.com.vn

HANOI

GMT +7

DFK Vietnam (Network Firm)*Main office (see other offices in Ho Chi Minh City and Binh Duong Province)*

Accounting | Audit | Tax | Business Consulting

Address

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

T +84 24 3559 2222**E** hn@dfkvietnam.com**W** www.dfkvietnam.com**Contact partner**

Pham The Hung

pham.the.hung@dfkvietnam.com

+84 9 02028666 (mobile)

Partners

Pham The Hung

pham.the.hung@dfkvietnam.com

Nguyen Tien Dung

nguyen.tien.dung@dfkvietnam.com

Vu Van Sang

vu.van.sang@dfkvietnam.com

Nguyen Thanh Tuan

nguyen.thanh.tuan@dfkvietnam.vn

HO CHI MINH CITY

GMT +7

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

COMPANY NAME INDEX

A

Abdo, Eick & Meyers LLP	110, 111
ACCORDSERVE Conta Srl/ ACCORDSERVE Advisory Srl	74
AdAc Sp. z.o.o.	71, 72
Addere Revision	28
Adviser Sul – Auditores Independentes	12
Adviser – Auditores Independentes	13
AGILI(3F)	32
AHC	29, 30
Alexander Sloan	91, 92
Alfa Accountants en Adviseurs	64
Alingsås Revision AB	82
Alok K. Saksena Auditing & Accounting	74
Alqalaa Allybia Company QL	54
AlRasheed Auditors & Tax Advisory	53
AJC – Vanuatu	121
ALT DFK	74
AMA CPA Limited	24, 41
Amaya Lacayo & Cía. Ltda.	67
AMT Serbest Muhasebeci Mali Müşavirlik A.Ş.	87
Anwar & Rekan	47
Aryeetey & Associates	39
Audit and Consulting Pawlik, Modzelewski and Partners, sp. z.o.o.	71, 72
Audit Firm 'Marka' LLC.	75
Auditreu Steuerberatungsgesellschaft mbH	9
AZ Audit LLC	9

B

Bader Martin, P.S.	121
Beijing ZhongxuanYu CPA Co. Ltd	23
Bennett Thrasher	106
Bernard Robinson & Company LLP	115
BHC Brune Hönnemann Cramer & Partner mbB	34
BNFIX Advisory	81
BNFIX Auditores	79, 80, 81, 82
BNFIX Consultores	79, 80, 81
Bohlmann Accounting Group PLLC	106
Brown Butler	93
BSKP Dr. Broll Schmitt Kaufmann & Partner	34, 35, 36, 38
Buckberger Baerg & Partners LLP	21

C

Cabinet CMC	86
Cabinet Oréglija-Christophe et Associés	34
Calvo Nicolau y Márquez Cristerna – DFK, S.C.	60
Carter Backer Winter LLP	94
CBA Cabinet Bauriaud Associés	31
Cederblads Revisionsbyrå AB	83, 84
CIB Accountants & Advisers	8
Clarke, Snow & Riley LLP	109
CMBAC	76
Coca Luque y Asociados, S. de R.L.	41
Conseils Associés SA	32
COREBUSINESS CONSULTORES, SAs	63
Crowleys DFK	47, 48
C & R Ribas Pacheco, Sociedade de Revisores Oficiais de Contas	73
CSC Global Financial Markets	25, 42
Cuadra y Asociados	70

D

Dallaire Forest Kirouac Comptables professionnels agrées, S.E.N.C.R.L.	18
Davis Martindale LLP	17, 20
De la Paz, Costemalle – DFK, S.C.	56, 57, 59, 61
Demetriou & Associates Business Advisers Ltd	27
Despacho Carvajal & Colegiados Contadores Públicos Autorizados, S.A.	26
DFK Australia and New Zealand	3
DFK Benjamin King Money	5
DFK Camero, Romero y Asociados, Contadores Públicos	122
DFK Canada Inc.	14
DFK Chancery	48, 92
DFK Collins	6
DFK Crosbie	6
DFK Demetriou, Trapezaris Ltd	27
DFK Endurskodun	44

COMPANY NAME INDEX

D

DFK Everalls Pty. Ltd.	4
DFK, Ferro, Silva & Associados SROC, Lda	72
DFK Fiduciaire Du Moyen Orient	53
DFK Finland Oy	31
DFK France	31
DFK Germany	34
DFK – GLF, S.C.	56
DFK – González y Asociados, S.C.	60
DFK Gooding Partners	7
DFK Gray Perry	3
DFK Hirn Newey Pty Ltd	3
DFK Investment Services Portugal/DFK & Associados, Sociedade de Revisores Oficiais de Contas	73
DFK Italia SRL – Audit Firm	49
DFK Kidsons	4, 6
DFK KONSULTANT – REVIZIJA doo, Pozitiviti Group	76
DFK Laurence Varnay	7
DFK Larena y Compañía S.C.	60
DFK Malta	55
DFK Mayberry Chartered Accountants	70
DFK México	56
D.M.S & Associés S.à.r.l.	54
DFK Nugents	5
DFK Oswin Griffiths Carlton	66
DFK PA Partners Pty Ltd	4
DFK PD Audit A.E.	40
DFK – Richard Hill.	7
DFK Salgado & Sánchez, S.C.	57, 58
DFK Salido Encinas, S.C.	57
DFK Sweden	82
DFK UK & Ireland	89
DFK International/USA	98
DFK Vietnam	122
Dr. Gyarmathy & Partner Ltd.	43
DSG Chartered Accountants	91, 94

E

EEPB Company	119
Ellin & Tucker	109, 120
Epstein Schneider, PLC	99
Esche Schümann Commichau	36
ESPINOZA GUTIERREZ S.C.	59
Estudio Ilharrescondo y Asociados	2
Estudio Sambuccetti y Asociados	1
Estudio Vocos R. y Asociados	2

F

Fidinter AG	85
Fidinter SA	84
Flaim Wolsey Hall Chartered Professional Accountants	16
F.-M. Richard et Associés	33
FocusCore	64
FoedererDFK	11
Folks DFK & Co./Azman, Wong, Salleh & Co.	54
Friedman LLP	101, 111, 113, 114, 117
Fruitman Kates LLP	21
FUSSION CONSULTORA	2

G

GBS – Group Business Services	1
Geffen Meshner & Company, P.C.	117
GGFL LLP	18
Ginsberg, Gingras & Associates Inc.	18
Giwa-Osagie & Co.	67
Global Advisory Tax Solutions A.E	40
González Juárez, Sociedad Civil	41
Groupe Experience	33
Gursey Schneider LLP	100, 101, 103, 104

H

Hansard Limited	22, 92
Harrison Beale & Owen	90, 93
HKG, LLP	102
Hummelkläppen i Stockholm AB	84

COMPANY NAME INDEX

I

Iannuzzi, Manetta & Company	106, 110
iAudit doo	27
IBN Hyan Chartered Accountants	68
IC&PARTNERS Sofia Ltd	13
IC & Partners S.p.A	52
International Institute of Audit, LLC	88

J

JAHV McGREGOR S.A.S	26
Janes Noseworthy Limited	19
Jay Lal & Co.	30
JCK & Associates (Hong Kong) Ltd	25, 43
J K Medora & Co LLP.	77
Johnston Kennedy DFK	89, 93, 96
Johnson Lambert	106, 107, 108, 112, 116, 118, 120
Jonad Associates	39
JP Magson	88
JSC & Co.	71
Juribel BvBA	10

K

Kenway Mack Slusarchuk Stewart LLP	14
Kingston Ross Pasnak LLP	15
KKCO East Africa	53
Krypton Serviços Contabeis BPO	12
Kurdi & Co	69
K. Vijayaraghavan & Associates LLP (KVA) Chartered Accountants	44

L

Landin Wilcock and Co Chartered Accountants	97
Langdowns DFK Limited	89, 98
Larkin & Associates Inc.	52
Lauterbach & Amen, LLP	108
Levitt Kirson	78
Levy Pilotte LLP	17
Lexacta Global Legal Advice	51
Leyva Albarrán y Asociados – DFK, S.C.	58
LGR Företagsrevision AB	83
LPG CPA, P.S.C.	73
LWBJ	108

M

Malena DFK International SRL	28
Mayee Management Ltd.	24, 42
Mellott & Mellott, P.L.L.	116
Méndez Alvarado – DFK, S.C.	59
Micelle Cia. Ltda.	29
Moreno Portillo y Asociados, S.A de C.V	30
M.P. Chitale & Co.	45, 46
MRM CPAs and Wealth Advisors	118
MRSB Group	15
Mualem Glezer Inbar Junio & Co.	49

N

N&CA Nicolini Commercialisti Associati	50
Niveus Consulting Group Kft.	43
NLA DFK Assurance PAC	77
Noseworthy Chapman Chartered Professional Accountants	19
N.R. Doshi & Partners	88

O

Obregón y Asociados Auditores Consultores Limitada	22
---	----

P

Peking Certified Public Accountants	23
Peterka & Partners Advokatni Kancelar S.R.O.	28
Peterka & Partners Advokátska Kancelária S.R.O.	78
Peters, Schönberger & Partner	37
P G Wee Partnership LLP	78
Pirklbauer Wirtschaftsprüfung & Steuerberatung	8
Pisenti & Brinker LLP	102, 104, 105
P J Thapa & Co	64
Pleta Auditores S.L.	80, 81
Plizz (Thailand) Company Limited	86
Pozitiviti doo, Pozitiviti Group	12, 68
Proximo Expertise	62, 63

COMPANY NAME INDEX

R

R&A CPAs.	100
Revisorhuset A/S	68
Richards & Associates	1
Rickenbach & Partner	85
Rivera & Asociados Contadores Públicos Sociedad Civil De Responsabilidad Limitada	70
Reynolds & Rowella	105
Ridout Barrett & Co., P.C.	118, 119
Rizwan & Company, Chartered Accountants	69
R K Khanna & Co.	45
RJI International CPAs	103
RMT Accountants and Business Advisors Ltd	96
Rodríguez Mena – DFK, S.C	56, 57, 58, 60, 62
Royce Peeling Green Limited	95
Royce Peeling Green Limited/RPG Chartered Financial Planners	90
RTB Revision AB	84

S

Salazar Arreola – DFK, S.C.	61
Salford Associates LLP	55
Saleh Al-Naeem Chartered Accountants & Auditors (SACAD)	75, 76
Secal	33
Ser & Berker Auditing and Certified Public Accountancy Inc.	87
Shaw Gibbs	97
Shea Labagh Dobberstein – Certified Public Accountants & Advisors	103, 104, 105
Sino-Bridge China Consulting Limited	23, 24, 25, 42
SK Tokyo Audit Corporation	52
Smalley & Sims PAC	77
Snehasish Mahmud & Co., Chartered Accountants	10
Spain Brothers & Co.	90, 91
S P D R & Associates LLP	44
Staff Ciampino & Company P.C.	112
Strategies & Solutions Cia. Ltda.	29

S

Studio de Nitto	50
Studio Fiam S.A.	85
Studio Maresca E Toncini – Dottori Commercialisti	50
Studio Richieri Commercialisti Associati	51
Studio Vignoli	49
Stümpges & Partner mbB Wirtschaftsprüfer & Steuerberater	35, 36
Sun Rise CPAS' Firm	86
Swalling & Associates P.C.	99
SYREC SA	32

T

Taylor Leibow Inc	17
Taylor Leibow LLP	16, 20
Teed Saunders Doyle	16, 19
The Nassau Group of Certified Public Accountants, LTD	10
Trueba Gracián, Altamirano – DFK, S.C.	61, 62
Tsoukakis Accounting Services	40

V

VACC	13
VCLJ Bedrijfsrevisoren BVBA	11
V.V. Kale & Co.	46

W

Weiler & Weiler Wirtschaftsprüfungs und Steuerberatungsgesellschaft m.b.H.	9
Williams & Partners Chartered Professional Accountants LLP	20
Williams & Partners Forensic Accountants Inc	22
Wilkins Miller LLC	98
Wilson Wright LLP	95

Z

Zhong Rui Cheng Shanghai Certified Public Accountants	24
---	----



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



www.dfk.com