

TOP 35 INTERNATIONAL NETWORKS, ASSOCIATIONS AND ALLIANCES																								
INTERNATIONAL ORGANISATION	LATEST COMBINED ANNUAL TOTAL INCOME (\$M)	PREVIOUS YEAR'S INCOME (\$M)	% CHANGE	NO OF FIRMS	NO OF COUNTRIES	NO OF PARTNERS	NO OF PROFESSIONAL STAFF	YEAR END	BREAKDOWN OF FEE INCOME						GEOGRAPHICAL BREAKDOWN (%)						HEADQUARTERS	CHAIRMAN / CHIEF EXECUTIVE	NETWORK / ASSOCIATION DESCRIPTION	WEBSITE
									ASSURANCE & ACCOUNTING (\$M)	%	TAX & LEGAL (\$M)	%	BUSINESS ADVISORY (\$M)	%	OTHER (\$M)	%	THE AMERICAS	EUROPE, AFRICA & MIDDLE EAST	ASIA & PACIFIC RIM					
AGN International	1,491	1,462	2	194	88	1,268	9,245	31/10/11	820	-	388	-	-	-	283	-	44	50	6	London	Nicholas Blake	Association	www.agn.org	
Alliott Group	541	440	22	164	79	739	2,670	31/12/11	169	31	107	20	265	49	-	-	45	43	12	Hampshire	James Hickey	Alliance	www.alliottgroup.net	
Baker Tilly	3,222	3,070	5	149	125	2,577	17,965	30/06/11	1,660	52	852	26	602	19	108	3	50	35	15	London	Geoff Barnes	Network	www.bakertillyinternational.com	
BDO	5,677	5,284	7	101	135	4,723	36,022	30/09/11	3,486	61	1,084	19	1,107	19	-	-	44	43	13	Brussels	Martin van Roekel	Network	www.bdointernational.com	
BKR International	1,470	1,390	6	149	79	1,395	8,943	31/12/11	867	59	412	28	-	-	191	13	38	55	7	New York	Don Timmins	Association	www.bkr.com	
Crowe Horwath International	2,931	2,779	5	137	109	3,379	20,186	31/12/11	1,460	50	742	25	347	12	381	13	48	28	24	New York	Kevin McGrath	Network	www.crowehorwath.net	
Deloitte	28,800	26,600	8	47	153	9,673	138,790	31/05/11	12,300	43	5,600	19	8,600	30	2,300	8	50	36	15	New York	Barry Salzberg	Network	www.deloitte.com	
DFK International	1,109	1,074	3	210	81	1,198	6,350	30/09/11	529	48	379	34	129	12	72	6	53	37	10	London	Scott Hazy	Association	www.dfk.com	
ECOVIS International	272	257	5	60	50	581	2,860	31/12/11	109	40	101	37	63	23	-	-	38	51	11	Berlin	Kay Friedrich Thomsen	Network	www.ecovis.com	
Ernst & Young	22,880	21,255	8	-	140	8,671	120,871	30/06/11	10,561	46	6,011	26	4,304	19	2,004	9	39	44	17	London	James Turley	Network	www.ey.com	
Geneva Group International	4,287	4,215	2	345	94	2,537	19,513	31/12/11	1,329	31	1,458	34	1,243	29	257	6	32	47	21	Zurich/Geneva	Michael Reiss von Filski	Alliance	www.ggj.com	
GMN International	185	156	19	65	42	309	1,863	31/12/11	111	60	37	20	19	10.5	18	9.5	21	58	21	Cape Town	Michael Wilford	Association	www.gmni.com	
Grant Thornton International	3,788	3,674	3	108	107	2,619	23,260	30/09/11	1,712	45	833	22	922	24	320	8	47	42	11	London	Ed Nusbaum	Network	www.gti.org	
HLB International	1,795	1,692	6	203	102	1,860	11,726	31/12/11	806	45	535	30	259	14	195	11	51	37	12	London	Robert Tautges	Network	www.hlbi.com	
IAPA	1,008	1,003	0.5	218	62	1,104	6,213	31/03/12	-	-	-	-	-	-	-	-	32	64	4	Surrey	Susan Humphry	Association	www.iapa.net	
IGAF Polaris	2,036	2,300	-13	343	86	2,191	13,884	31/03/12	896	44	652	32	366	18	122	6	47	46	7	Florida	Kevin Mead	Association	www.accountants.org	
INAA Group	563	555	1	64	49	651	7,389	30/06/11	-	-	-	-	-	-	-	-	6	91	3	Edinburgh	Luca Aniasi	Association	www.inaa.org	
INPACT Group	307	316	-3	153	69	549	2,959	01/12/10	173	56	77	25	44	14	13	4	36	51	13	London	Stephen Jacobs	Alliance	www.inpactgroup.com	
Integra International	273	266	3	120	64	402	2,189	31/12/11	137	50	68	25	68	25	-	-	41	42	17	Vancouver	Oscar Mary	Association	www.integra-international.net	
Kingston Sorel International	318	282	13	65	60	405	2,446	-	81	25	107	34	130	41	-	-	30	46	24	London	Sir Michael Snyder	Association	www.ksi.org	
KPMG	22,710	20,630	10	153	153	8,150	110,730	30/09/11	10,480	46	4,690	21	7,540	33	-	-	31	51	18	Amstelveen	Michael Andrew	Network	www.kpmg.com	
Kreston International	1,755	1,673	5	219	98	1,390	18,398	31/10/11	805	46	400	23	198	11	351	20	51	36	13	Chelmsford	Jon Lisby	Network	www.kreston.com	
Leading Edge Alliance	2,590	2,382	9	180	100	1,600	18,323	31/12/11	1,088	42	829	32	673	26	-	-	-	-	-	Illinois	Karen Kehl-Rose	Association	www.LeadingEdgeAlliance.com	
MGI World	500	487	3	158	82	767	2,950	30/06/11	-	-	-	-	-	-	-	-	33	55	12	Brussels	Thierry Delvaux	Alliance	www.mgiworld.com	
Moore Stephens International	2,296	2,151	7	301	100	2,328	15,153	31/12/11	1,225	53	639	28	242	11	190	8	45	44	11	London	Richard Moore	Network	www.moorestephens.com	
Morison International	712	574	24	90	65	779	6,030	31/12/11	403	57	149	21	108	15	51	7	17	66	16	London	Liza Robbins	Association	www.morisoninternational.com	
MSI Global Alliance	1,390	1,300	7	252	104	1,808	7,727	31/12/11	542	39	792	57	56	4	-	-	49	41	10	London	James Mendelsohn	Association	www.msiglobal.org	
Nexia International	2,300	2,080	10	240	105	2,211	13,507	31/12/11	1,200	52	500	22	300	13	300	13	38	52	10	London	Kevin Arnold	Network	www.nexia.com	
PKF International	2,621	2,449	7	300	125	2,234	16,351	30/06/11	1,284	49	734	28	472	18	131	5	54	33	13	London	Wolfgang Hofmann	Network	www.pkf.com	
Praxity AISBL	3,688	3,298	12	60	84	2,513	22,459	31/12/11	2,373	64	834	23	368	10	113	3	53	38	9	Croydon	Jos Van Huut	Alliance	www.praxity.com	
PwC	29,223	26,569	10	-	158	8,697	129,720	30/06/11	14,140	48	7,625	26	7,458	26	-	-	37	45	18	London	Dennis Nally	Network	www.pwc.com	
RSM International	3,951	3,910	1	92	87	3,132	23,522	01/12/11	1,910	48	1,131	29	601	15	309	8	63	25	12	London	Jean Stephens	Network	www.rsmi.com	
Russell Bedford International	377	376	0	120	101	520	3,294	30/06/11	-	-	-	-	-	-	-	-	-	-	-	London	Geoffrey Goodyear	Network	www.russellbedford.com	
The Appleton Group Alliance	2,900	2,500	16	264	94	3,925	9,500	-	-	-	-	-	-	-	-	-	45	38	17	Florida	Peter Appleton Jones	Alliance	www.tiagnet.com/www.taglaw.com	
UHY International	631	583	8	135	81	732	4,785	31/12/11	398	63	107	17	76	12	57	9	35	50	15	London	John Wolfgang	Network	www.uhy.com	
TOTAL	160,597	149,032	7.8																					
Crowe Horwath International has an additional 30 business associate and correspondent firms • ECOVIS International figures do not include US associated partners' fees of \$148m • The Geneva Group describes itself as a multidisciplinary partnership network • Moore Stephens International is a network though in the US its member firms operate as an association in accordance with national regulations • The Appleton Group Alliance is composed of both The International Accounting Group and TAGLaw. Some financial figures are estimates • Data is collected primarily from the individual groups and from publicly available documents.																								

NETWORKS BY FEE INCOME				
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1 PwC	29,223	26,569	10	
2 Deloitte	28,800	26,600	8	
3 Ernst & Young	22,880	21,255	8	
4 KPMG	22,710	20,630	10	
5 BDO	5,677	5,284	7	
6 RSM International	3,951	3,910	1	
7 Grant Thornton International	3,788	3,674	3	
8 Baker Tilly International	3,222	3,070	5	
9 Crowe Horwath International	2,931	2,779	5	
10 PKF International	2,621	2,449	7	
11 Nexia International	2,300	2,080	12	
12 Moore Stephens International	2,296	2,151	7	
13 HLB International	1,795	1,692	6	
14 Kreston International	1,755	1,673	5	
15 UHY International	631	583	7	
16 Russell Bedford International	377	376	0	
17 ECOVIS International	272	257	5	

ASSOCIATIONS AND ALLIANCES BY FEE INCOME				
INTERNATIONAL ORGANISATION	LATEST COMBINED ANNUAL TOTAL INCOME (\$M)	PREVIOUS YEAR'S INCOME (\$M)	% CHANGE	
1 Geneva Group International	4,287	4,215	2	
2 Praxity AISBL	3,688	3,298	12	
3 The Appleton Group Alliance	2,900	2,500	16	
4 Leading Edge Alliance	2,590	2,382	9	
5 IGAF Polaris	2,036	2,300	-13	
6 AGN International	1,491	1,462	2	
7 BKR International	1,470	1,390	6	
8 MSI Global Alliance	1,390	1,300	7	
9 DFK International	1,109	1,074	3	
10 IAPA	1,008	1,003	0.5	
11 Morison International	712	574	24	
12 INAA Group	563	555	1	
13 Alliott Group	541	440	22	
14 MGI World	500	487	3	
15 Kingston Sorel International	318	282	13	
16 INPACT Group	307	316	-3	
17 Integra International	273	266	3	
18 GMN International	185	156	19	