

**Register of Full Members and Affiliates
As of January 1, 2010**

Full Members

BDO
Constantin Associates Network
Crowe Horwath International
Deloitte Touche Tohmatsu Limited
Ernst & Young Global Limited
Grant Thornton International Ltd
HLB International
IEC
INPACT Audit Limited
JHI
JPA International
KPMG International Cooperative
Mazars
Moore Stephens International Limited
PKF International Limited
PricewaterhouseCoopers International
RSM International Limited
Russell Bedford International
SMS Latinoamérica
Talal Abu Ghazaleh & Co. International
UHY International Limited

Affiliates

None