

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

**Full Members**

BDO International  
Constantin Associates Network  
Crowe Horwath International  
Deloitte Touche Tohmatsu  
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