WORLD
Leading accounting networks: fee data

Total revenue/growth

	Fee income (\$m)	Last Years fee income (\$m)	Fee split (%)								
Rank 2011 NETWORKS			Growth rate (%)	Audit & Accounting	Tax services	Management consulting	Corporate finance	Corporate Recovery/ Insolvency	Litigation Support	Other	Year-end
	20 222 0	26 560 0	100/	10	26					26	Jun-11
` '	*	,		-		-	-	-			May-11
( )	,	,				-	-	-		_	Jun-11
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` '		20,630.0	10%	46	21	-	-	-	-	33	Sep-11
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	*	,				-	-	-			Sep-11
•		,		• •			3	4		7	Jun-11
Crowe Horwath International*	2,894.9	2,729.0	6%	50	25	10	1	1	0	13	Dic-11
Nexia International*	2,330.0	2,101.0	11%	52	22	11	3	1	3	8	Jun-11
Moore Stephens International*	2,298.0	2,151.1	7%	53	27	6	2	2	1	9	Dic-11
PKF International*	1,980.3	2,449.4	-19%	49	28	10	6	2	1	4	Jun-11
HLB International*	1,794.9	1,692.0	6%	45	29	10	2	2	1	11	Dic-11
Kreston International*(4)	1,757.4	1,673.0	5%	46	23	7	2	2	-	20	Oct-11
Mazars*	1,333.1	1,185.6	12%	48	10	2	40	-	-	-	Ago-11
UHY International*	633.5	648.4	-2%	63	17	8	1	1	1	9	Dic-11
Russell Bedford International*	377.0	376.0	0%	-	-	-	-	-	-	-	Jun-11
Rödl & Partner*(5)	327.7	n/a	-	31	25	9	-	-	-	35	Dic-10
ECOVIS International*(6)	275.1	258.6	6%	39	27	7	1	2	3	21	Dic-11
IECnet/CPA-USA/EPR*(7)	107.6	119.1	-10%	57	29	6	4	1	3	-	Jun-11
Reanda International*	87.3	61.5	42%	65	10	13	-	5	-	7	Dic-11
UC&CS America*	64.3	24.9	158%	53	33	14	-	-	-	-	Dic-10
SMS Latinoamerica*(8)	58.1	53.7	8%	47	28	18	1	3	-	3	Dic-11
	PwC*(1) Deloitte*(2) Ernst & Young* KPMG*(2) BDO* RSM International* Grant Thornton International* Baker Tilly International* Crowe Horwath International* Nexia International* Moore Stephens International* PKF International* HLB International* Kreston International* Kreston International*(4) Mazars* UHY International* Rüssell Bedford International* Rödl & Partner*(5) ECOVIS International*(6) IECnet/CPA-USA/EPR*(7) Reanda International* UC&CS America*	income (\$m)           ORKS           PwC*(1)         29,223.0           Deloitte*(2)         28,800.0           Ernst & Young*         22,880.0           KPMG*(2)         22,710.0           BDO*         ng           RSM International*         3,788.0           Baker Tilly International*         3,222.1           Crowe Horwath International*         2,894.9           Nexia International*         2,330.0           Moore Stephens International*         2,298.0           PKF International*         1,980.3           HLB International*         1,794.9           Kreston International*         1,757.4           Mazars*         1,333.1           UHY International*         377.0           Rödl & Partner*(5)         327.7           ECOVIS International*(6)         275.1           IECnet/CPA-USA/EPR*(7)         107.6           Reanda International*         87.3           UC&CS America*         64.3	Fee income (\$m)         Years fee income (\$m)           ORKS         29,223.0         26,569.0           Deloitte*(2)         28,800.0         26,578.0           Ernst & Young*         22,880.0         21,550.0           KPMG*(2)         22,710.0         20,630.0           BDO*         ng         8           RSM International*         3,788.0         3,674.0           Baker Tilly International*         3,222.1         3,065.8           Crowe Horwath International*         2,894.9         2,729.0           Nexia International*         2,330.0         2,101.0           Moore Stephens International*         2,298.0         2,151.1           PKF International*         1,980.3         2,449.4           HLB International*         1,794.9         1,692.0           Kreston International*         1,794.9         1,692.0           Kreston International*         3,77.0         376.0           Rüssell Bedford International*         377.0         376.0           Rödl & Partner*(5)         327.7         n/a           ECOVIS International*(6)         275.1         258.6           IECnet/CPA-USA/EPR*(7)         107.6         119.1           Reanda International*         64.3	Fee income (\$m)   Pears fee income (\$m)   Crowth rate (%)	Pee income (\$m)         Years fee income (\$m)         Growth rate (%)         Audit & Accounting           ORKS           PwC*(1)         29,223.0         26,569.0         10%         48           Deloitte*(2)         28,800.0         26,578.0         8%         43           Ernst & Young*         22,880.0         21,550.0         6%         46           KPMG*(2)         22,710.0         20,630.0         10%         46           BDO*         ng         7 <td>  Fee income (\$m)   Pears fee</td> <td>  Pee</td> <td>  Peach   Peac</td> <td>  Pee   Fee   Income   (5m)   Pee   Income   (5m)   Pee   Pee   Income   (5m)   Pee   Pee   Income   (5m)   Pee   Pee   Income   (5m)   Pee   Pee   Pee   Income   (5m)   Pee   Pee</td> <td>  Part</td> <td>  Pee   Year Ser   Very Name   Very Name  </td>	Fee income (\$m)   Pears fee	Pee	Peach   Peac	Pee   Fee   Income   (5m)   Pee   Income   (5m)   Pee   Pee   Income   (5m)   Pee   Pee   Income   (5m)   Pee   Pee   Income   (5m)   Pee   Pee   Pee   Income   (5m)   Pee   Pee	Part	Pee   Year Ser   Very Name   Very Name

Notes: \*Disclaimer = Only data from the exclusive member firms within the network or association is included. Data relating to correspondent and non-exclusive member firms is not included. (1) Other includes consulting and financial advisory services; (2) Other includes advisory services; (3) RSM International data does not include non-exclusive members. It it were to include them the total fee income would be \$3,951.1m (4) Kreston International figure excludes those full members which also belong to another international group. For 2011: \$110,7m, for 2010: \$208,0m; (5) Management Consulting includes corporate finance and corporate recovery. Other includes legal services and litigation support; (6) ECOVIS International does not include fee income of associated US partners. If it were to, the combined revenue of the network would be \$356.6m; (7) IEC/CPA-USA/EPR fee income does not include correspondent and non-exclusive members. If it were to, the combined revenue of the network would be \$251.1m; (8) SMS Latinoamerica fee income does not include correspondent and non-exclusive members. If it were to the total fee income would be \$60.3m.

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