

**INTERNATIONAL ASSOCIATION
RANKING**

| | RANK |
|---------------------------------|-------------|
| PricewaterhouseCoopers | 1 |
| Deloitte Touche Tohmatsu | 2 |
| Ernst & Young | 3 |
| KPMG | 4 |
| BDO International | 5 |
| Grant Thornton International | 6 |
| RSM International | 7 |
| Baker Tilly International | 8 |
| Horwath International | 9 |
| Moores Rowland Int'l | 10 |
| Moore Stephens Int'l | 11 |
| HLB International | 12 |
| Nexia International | 13 |
| PKF International | 14 |
| Leading Edge Alliance | 15 |
| Kreston International | 16 |
| Fiducial International | 17 |
| AGN International | 18 |
| IGAF Worldwide | 19 |
| SC International | 20 |
| Morison International | 21 |
| DFK International | 22 |
| BKR International | 23 |
| CPA Associates International | 24 |
| JHI | 25 |
| UHY International | 26 |