

SURVEY RESULTS		BREAKDOWN OF FEE INCOME														GEOGRAPHICAL BREAKDOWN (%)						
		LATEST COMBINED ANNUAL TOTAL INCOME (\$m)	PREVIOUS YEAR'S INCOME (\$m)	% CHANGE	NUMBER OF FIRMS	NUMBER OF COUNTRIES	NUMBER OF PARTNERS	NUMBER OF PROFESSIONAL STAFF	YEAR END	ASSURANCE AND ACCOUNTING (\$m)	%	TAX AND LEGAL (\$m)	%	BUSINESS ADVISORY (\$m)	%	OTHER (\$m)	%	THE AMERICAS	EUROPE, AFRICA AND MIDDLE EAST	ASIA AND PACIFIC RIM	HEADQUARTERS	CHAIRMAN/CHIEF EXECUTIVE
1	(1) PricewaterhouseCoopers	26,171	28,185	-7%	-	151	8,552	123,548	Jun-09	13,143	50	6,918	26	6,110	23	-	37%	48%	15%	London, UK	Dennis Nally	Network
2	(2) Deloitte	26,100	27,400	-5%	55	140	9,555	130,208	May-09	11,900	46	5,700	22	6,500	25	2,000	48%	39%	13%	New York, US	Jim Quigley	Network
3	(3) Ernst & Young	21,440	23,001 *	-7%	-	140	8,715	114,536	Jun-09	10,141	47	5,822	27	3,589	17	1,888	40%	45%	15%	London, UK	James Turley	Network
4	(4) KPMG	20,110	22,690	-11%	145	145	7,953	106,973	Sep-09	9,950	49	4,090	20	6,070	30	-	31%	53%	15%	Netherlands	Timothy P Flynn	Network
5	(5) BDO	5,027	5,145	-2%	95	115	4,098	34,156	Sep-09	3,021	60	975	19	809	16	221	44%	47%	9%	Brussels, Belgium	Jeremy Newman	Network
6	(7) Geneva Group International	4,052	3,707	9%	-	79	1,795	14,612	Dec-09	1,256	31	1,175	29	1,337	33	284	24%	51%	26%	Zurich/Geveva, Switzerland	Michael Reiss von Filski	MDP network
7	(8) RSM International	3,876	3,577 *	8%	85	77	3,150	23,262	Dec-09	1,870	48	1,067	28	578	15	360	69%	23%	9%	London, UK	Jean Stephens	Network
8	(6) Grant Thornton International	3,592	3,956 *	-9%	95	100	2,654	30,369	Sep-09	1,644	46	763	21	884	25	301	47%	42%	11%	London, UK	Ed Nusbaum	Network
9	(9) Praxity	3,272	3,232 *	1%	109	84	2,401	19,962	Dec-09	2,028	62	770	24	349	11	123	51%	45%	4%	London, UK	Graeme Gordon	Alliance
10	(11) Baker Tilly International	3,130	2,960 *	6%	147	114	2,813	17,728	Jun-09	1,564	50	776	25	576	18	213	56%	35%	9%	London, UK	Geoff Barnes	Network
11	(10) Crowe Horwath International	2,779	3,063	-9%	141	103	3,359	17,683	Dec-09	1,445	52	667	24	306	11	361	51%	27%	22%	New York, USA	Frank Arford	Network
12	(14) Leading Edge Alliance	2,420	2,079 *	16%	2	92	1,615	15,185	Dec-09	1,041	43	750	31	605	25	25	N/A	N/A	N/A	Illinois, USA	Karen Kehl-Rose	Association
13	(13) Nexia International	2,110	2,220	-5%	205	105	2,272	14,353	Oct-09	1,203	57	464	22	274	13	169	39%	53%	8%	London, UK	Norbert Neu	Network
14	(12) Moore Stephens International	2,078	2,237	-7%	351	98	2,236	14,557	Dec-09	1,113	54	582	28	199	10	183	47%	45%	8%	London, UK	Richard Moore	Network
15	(16) PKF International	1,905	2,020	-6%	240	125	1,827	12,493	Jun-09	1,564	45	776	17	576	28	213	46%	43%	11%	London, UK	Wolfgang Hofmann	Network
16	(15) Kreston International	1,872	2,080 *	-10%	8	94	1,205	15,662	Oct-09	969	52	372	20	232	12	300	50%	39%	12%	Chelmsford, UK	Clive Stevens	Network
17	(17) HLB International	1,771	1,906	-7%	182	100	1,719	10,819	Nov-09	797	45	460	26	390	22	124	N/A	N/A	N/A	London, UK	Mogens Andersen	Network
18	(19) IGAF Worldwide	1,384	1,333	4%	130	60	1,354	8,538	May-09	366	27	515	38	406	30	68	62%	34%	4%	Georgia, USA	Kenneth E Baggett	Association
19	(20) BKR International	1,300	1,330	-2%	143	75	941	7,589	Jun-09	715	55	364	28	-	-	221	40%	54%	6%	New York, USA	Bob Rothenberg	Association
20	(21) MSI Global Alliance	1,290	1,150	12%	250	104	1,719	6,689	Dec-09	439	34	761	59	90	7	-	46%	46%	8%	London, UK	James Mendelsohn	Association
21	(27) JHI Association	1,065	607 *	43%	120	55	403	1,962	Dec-09	840	79	107	10	72	7	52	31%	67%	2%	New Jersey, USA	Mark Tenzer	Association
22	(22) DFK International	1,047	951	10%	216	86	1,222	6,620	Apr-09	516	49	360	34	113	11	59	57%	35%	8%	London, UK	Martin Sharp	Association
23	(23) IAPA	949	942	1%	227	55	1,243	5,098	Mar-10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	33%	59%	8%	Surrey, UK	Susan Humphry	Association
24	(24) CPA Associates International	910	903	1%	145	69	840	5,850	Dec-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	New Jersey, USA	James Flynn	Association
25	(25) UHY International	630	667	-6%	-	76	709	5,603	Dec-09	372	59	113	18	76	12	69	40%	46%	15%	London, UK	John Wolfgang	Network
26	(28) Polaris International	568	533	7%	172	90	861	4,930	Dec-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30%	61%	8%	Miami, USA	Julio Gabay	Association
27	(-) MGI	455	389	17%	159	80	697	2,597	Jun-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	37%	51%	12%	Brussels/London	Arthur Bagley	Association
28	(26) Morison International	425	626	-32%	84	59	174	4,316	Dec-09	255	60	65	15	58	14	47	9%	68%	23%	London, UK	Jean-Pierre Laroze	Association
29	(30) Alliot Group	385	335	15%	169	70	645	2,650	Dec-09	193	50	140	36	52	14	-	42%	50%	8%	London, UK	David Almond	Alliance
30	(29) Russell Bedford International	374	348 *	7%	120	89	536	3,990	Jun-09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	London, UK	Geoffrey Goodyear	Network
TOTAL		142,487	149,572	-5%																		
RSMI country, firm, partner and staff figures include correspondent firms; Russell Bedford includes correspondents and associated offices; PricewaterhouseCoopers does not include legal; Ernst & Young's "other" figure covers transaction advisory services; DFK is classified as an association though grouping of members who include DFK in their firm's name are classified as network firms in compliance with EU and IFAC requirements; Geneva Group International describes itself as a global network of independent law, accounting, audit, management consulting and trust firms; Data is collected primarily from the individual groups and from publicly available documents. (*Figures provided as previous year's income have been revised from those published in last year's survey.)																						