



**Register of Full Members, Provisional Members and Affiliates
As of January 15, 2009**

Full Members

Baker Tilly International Limited
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
KPMG International
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

Provisional Members

Polaris International

Affiliates

None