



Members IEC September 2010

Australia

**AVENIR**

**Adelaide**  
**Inglis Rowe**  
Level 1, 21-22 Greenhill Road,  
Wayville  
South Australia 5034  
Phone 61 8 8201 8600  
Fax 61 8 8201 8668  
Email:  
[inglisrowe@inglisrowe.com.au](mailto:inglisrowe@inglisrowe.com.au)

**Brisbane**  
**CKG Partners**  
Brisbane City  
9th Floor, 167 Eagle Street  
Brisbane Qld 4000  
Phone 61 7 3839 8100  
Fax 61 7 3839 8016  
Sunnybank  
Unit 9, 3 Zamia Street  
Sunnybank Qld 4109  
Phone: 61 7 3344 7522  
Fax 61 7 3345 7166  
Email: [mail@ckgpartners.com.au](mailto:mail@ckgpartners.com.au)

**Perth**  
**Kensington Partners**  
Kensington House 308 Fitzgerald  
Street  
North Perth 6006  
Phone 61 8 9328 1799  
Fax 61 8 9328 1722  
Email:  
[admin@kensingtonpartners.com.au](mailto:admin@kensingtonpartners.com.au)

**Sydney**  
**Holden & Bolster Avenir Pty Ltd**  
Level 31, Australia Square  
264-278 George St  
Sydney NSW 2000  
Phone 61 2 9241 7701  
Fax 61 2 9241 7960  
Email: [ray@holbol.com.au](mailto:ray@holbol.com.au)

**Melbourne**  
**Liston Landers**  
242-246 Glenferrie Road, Malvern  
Victoria 3144  
Phone 61 3 9509 0366  
Fax 61 3 9509 3076  
[Peter.Landers@listonlanders.com.au](mailto:Peter.Landers@listonlanders.com.au)

**Austria**   
**TREUFINANZ**  
**WIRTSCHAFTSTREUHAND**  
**GES.m.b.H**  
Sternwaterstrase 76  
Wien  
Austria  
Tel. : 43 ( 0) 1 4705373  
Fax : 43 ( 0) 1 4705372  
[alexis.petrini@treufinanz.at](mailto:alexis.petrini@treufinanz.at)  
[www.treufinanz.at](http://www.treufinanz.at)

**Belgium**   
**AXAS CONSULTING**  
Av Louise 486 - B. 5  
BRUXELLES  
Belgium  
Tel. : (32.2) 639 69 10  
Fax : (32.2) 649 92 06  
[b.kartal@axas.be](mailto:b.kartal@axas.be)

**DGST-CDO**  
Av. Van Becelaere 27A  
BRUXELLES  
Belgium  
Tel. : (32.2) 660 63 43  
Fax : (32.2) 673 54 86  
[wb@dgst.be](mailto:wb@dgst.be)  
[www.dgst.be](http://www.dgst.be)

**Cameroon**   
**FIDUCIAIRE RATIO**  
PO BOX 13160  
DOUALA  
CAMEROON  
Tel. : 00 237 33 43 10 73  
Cell phone: 00 237 99 30 12 28  
Fax : 00 237 33 43 10 73  
[cgaratio@gmail.com](mailto:cgaratio@gmail.com)  
[hiolb@yahoo.com](mailto:hiolb@yahoo.com)  
[www.cgaratio.com](http://www.cgaratio.com)

**Canada**   
**TAILLEFER LUSSIER GAUTHIER**  
**CA, SENCRL**  
4150 St Martin Blvd, West, Laval  
Québec  
Canada  
Tel. : 1 450 686 3207  
Fax : 1 450 686 7570  
[lussier@tlqca.com](mailto:lussier@tlqca.com)  
[www.tlqca.com](http://www.tlqca.com)

**China**   
**KLAKO GROUP**  
10A Seapower Ind. Centre  
177 Hoi Bun Road, Kwun Tong  
Kowloon,  
HONG KONG  
China  
Tel. : (852) 2345 7555  
Fax : (852) 2357 5666  
[info@klako.com](mailto:info@klako.com)  
[www.klakogroup.com](http://www.klakogroup.com)

**Cyprus**   
**AUDITCHART LIMITED, Certified**  
**Public Accountants (CY)**  
61, Arch Makarios III Aven, 2nd  
floor,  
Limassol  
Cyprus  
Tel. : 00357.7777.8910 or  
00357.2576.2216  
Fax : +00357.2576.1146  
[george@auditchart.com](mailto:george@auditchart.com)  
[www.auditchart.com](http://www.auditchart.com)

**Denmark**   
**TimeVision**  
Falkoner Allè 1,3.  
2000 FREDERIKSBERG  
Denmark  
Tel. : (45) 38 88 08 24  
Fax : (45) 38 88 08 55  
[thm@time.dk](mailto:thm@time.dk)  
[www.timevision.dk](http://www.timevision.dk)

**Egypt**   
**Middle East Public chartered**  
**Accountants and consultants**  
7 EL EKBAL Street.  
Alexandria  
EGYPT  
Tel. : 002(03)5834533  
Fax : 002(03)5834533  
[shadyfouad\\_51@yahoo.com](mailto:shadyfouad_51@yahoo.com)

**Finland**   
**Nettomaster Group**  
Eliel Saarisentie 2  
00400 Helsinki  
Finland  
Tel. : + 358 9 752 1771  
Fax : + 358 9 752 1778  
[jukka@nettomaster.fi](mailto:jukka@nettomaster.fi)  
[www.nettomaster.fi](http://www.nettomaster.fi)


France   
**CECAUDIT INTERNATIONAL**  
16 rue Albert Einstein, Espace  
Descartes  
CHAMPS SUR MARNE  
France  
Tel. : 01 64 68 54 54  
Fax : 01 64 68 64 65  
[v.domon@cecaudit.net](mailto:v.domon@cecaudit.net)  
[www.cecaudit.net](http://www.cecaudit.net)

Germany   
**DIPL. VOLKSWIRT. Hans Schulte-  
Bockum**  
Burghof 3  
Bottrop-Kirchhellen  
Germany  
Tel. : (49) 2045.950.950 Fax :  
(49)2045.950.959  
[Hans.Schulte-Bockum@t-online.de](mailto:Hans.Schulte-Bockum@t-online.de)

**PIANKA & PARTNER OHG**  
Balanstrasse 30b  
MUNCHEN  
Germany  
Tel. : (49.89) 48 90 80 0  
Fax : (49.89) 48.90.80.20  
[Dr.Pianka@Pianka.de](mailto:Dr.Pianka@Pianka.de)  
[www.pianka.de](http://www.pianka.de)

**FSW**  
Steuerberatungsgesellschaft  
Landwehrstraße 54, 64293  
Darmstadt  
Germany  
Tel. 06151/39776-0  
Fax 06151/39776-76  
[schoenmueller@stb-fsw.de](mailto:schoenmueller@stb-fsw.de)  
[www.stb-fsw.de](http://www.stb-fsw.de)

Hungary   
**GRAND CONSULTING Ltd.**  
Garas str 1 1st floor, Door 8  
Budapest - Hungary  
Tel. : +3620 5838380  
Fax : +361 3150977  
[info@grandconsulting.hu](mailto:info@grandconsulting.hu)  
[www.grandconsulting.hu](http://www.grandconsulting.hu)

India   
**S. RAMANAND AIYAR & Co.**  
**Chartered Accountants**  
**Head Office:**  
708/711, Surya Kiran,  
19, Kasturba Gandhi Marg,  
NEW DELHI - 110 001  
Phone: 91-11-23352721,  
41513154, 23319284  
Fax: 91-22-23358229  
Contact Person: R.  
Balasubramanian  
Mobile No.: 098110 79732  
Email: [bala@sraco.in](mailto:bala@sraco.in)

**S. RAMANAND AIYAR & Co.**  
**Chartered Accountants**

**International Practice Office**  
121/122, Sagar Avenue, S.V.  
Road, Andheri (West) MUMBAI -  
400 058  
Phone: 91-22-26715351,  
26713369 Fax : 91-22-26715351  
Contact person: Ramakrishna  
Prabhu  
Mobile No. 09324298579  
email: [rprabhu@sraco.in](mailto:rprabhu@sraco.in)  
website: [www.sraco.in](http://www.sraco.in)


Indonesia   
**KAP SUGIJADI, KURDI &  
RIYONO**  
Senatama Building, 4th fl 404  
Room, Jl Kwitang Raya No 8  
Jakarta – 10420  
Indonesia  
Tel. : 62-21-818877232  
Fax : 62-21-31935439  
[aseprahmasyah@yahoo.com](mailto:aseprahmasyah@yahoo.com)  
Contact(s) : Asep Rahmasyah

Ireland   
**FINANCIAL TAXATION AND  
TRUSTEE SERVICES LIMITED,**  
Entreprise House, Century Court,  
Upper George's Streed, Dún  
Laoghaire  
CO DUBLIN  
Ireland  
Tel. : (353.1) 280 1627  
Fax : (353.1) 284 1749  
[moc@financial-taxation.com](mailto:moc@financial-taxation.com)  
[amoran@financial-taxation.com](mailto:amoran@financial-taxation.com)  
[info@financial-taxation.com](mailto:info@financial-taxation.com)


**WALLACE O'DONOGHUE**  
Suite 138/139 The Capel Building  
Mary's Abbey  
Dublin 7  
Ireland  
Tel. : 353-1-2887361  
Fax : 353-1-2886790  
[cathal.odonoghue@wallaceodonoghue.ie](mailto:cathal.odonoghue@wallaceodonoghue.ie)  
[www.wallaceodonoghue.ie](http://www.wallaceodonoghue.ie)

Italy   
**CICCIORICCIO e ASSOCIATI**  
Lungotevere delle Navi 19  
00196 ROME  
Italy  
Tel. : (39.06) 32 69 661  
Fax : (39.06) 32 01 668  
[segreteria@ciccioriccioassociati.net](mailto:segreteria@ciccioriccioassociati.net)  
[www.ciccioriccioassociati.net](http://www.ciccioriccioassociati.net)

Japan   
**Sakashita International Tax  
Accountant Office**  
1-24-7-305, Nihonbashi-  
Kakigaracho  
Chuo-Ku,  
TOKYO, 103-0014  
JAPAN  
Tel : + 81-3-3664-7713  
Fax number +81-3-3664-7719.  
Email: [Sakashita@bygones-tax.com](mailto:Sakashita@bygones-tax.com)  
[www.bygones-tax.com/english](http://www.bygones-tax.com/english)

Jersey   
**CLIVE TOMES & CO**  
PO Box 771, Ground Floor,  
Colomberie Close, St. Helier,  
Jersey, JE4 0RX.  
Jersey  
Tel. : +44 (0) 1534.511.992  
Fax : +44 (0) 1534.511.993  
[tony.guinn@clivetomes.com](mailto:tony.guinn@clivetomes.com)

Kazakhstan   
**LLP «ASSER CONSULTING»**  
Abai st. 157/ of /47-48  
Almaty  
Kazakhstan  
Tel. : +7(727)3272040  
Fax : +7(727) 2725134  
[raudit@nursat.kz](mailto:raudit@nursat.kz)  
[www.bcg.kz](http://www.bcg.kz)

Lebanon   
**KARIM AND CO. Hamra**  
Clemenceau st. Minkara Bldg. 1<sup>st</sup>  
floor, P.O. 11-6045 , Beirut-  
Lebanon  
Tel/Fax: 00961 1 379062.  
[karimcorp@hotmail.com](mailto:karimcorp@hotmail.com)

Luxembourg   
**Cabinet de Revision Zeimet**  
67, Rue Michel Welter  
L-2730 Luxembourg  
Luxembourg  
Tel. : + 352 26 12 841  
Fax : + 352 26 12 8484  
[jbzeimet@pt.lu](mailto:jbzeimet@pt.lu)



**Macedonia**  
**BETA CONSULTING LTD**  
 Blvd. "Ilinden" 47  
 Skopje  
 MACEDONIA  
 Tel. : 389 2 3 118 825  
 Fax : 389 2 3 114 862  
[elizabetha@betaconsulting.com.mk](mailto:elizabetha@betaconsulting.com.mk)  
[www.betaconsulting.com.mk](http://www.betaconsulting.com.mk)



**Malaysia**  
**LEE TECK LEONG & CO**  
 47, Jalan Batai Laut 5, Kaw 16,  
 Taman Intan  
 41300 Klang, Selangor. -  
 MALAYSIA  
 Tel: (603) 3341 6900  
 Fax: (603) 3342 5799  
 Email: [tllee@chartac.com.my](mailto:tllee@chartac.com.my)



**Malta**  
**INTERNATIONAL MANAGEMENT SERVICES LTD**  
 Regent House, Office 21 -  
 Bisazza Street  
 Sliema SLM 1641  
 Malta  
 Tel. : +356 21 341219  
 Fax : +356 21 340665  
[info@imscons.com](mailto:info@imscons.com)  
[www.imscons.com](http://www.imscons.com)



**Mauritius**  
**AllFinanz Consulting Ltd**  
 6th Floor, Toorawa Centre  
 Jummah Mosque Street  
 Port-Louis  
 MAURITIUS  
 Tel. : (230) 210 5209  
 Fax : (230) 210 5209  
[allfinanz@intnet.mu](mailto:allfinanz@intnet.mu)  
[www.allfinanzconsulting.com](http://www.allfinanzconsulting.com)



**Mexico**  
**C.P.C.ALDO MARTINEZ REGALADO**  
*Martinez Regalado y Asociados, S.C.*  
 Av. Madero 1400 Int. 13, Col. Nueva  
 Mexicali, B.C.  
 MEXICO  
 Tel/Fax 686-5537777  
 Contac: Aldo Martinez Regalado  
 Email:  
[aldo@martinezregalado.com](mailto:aldo@martinezregalado.com)



**B&B GLOBAL CONSULTORES, S.C.**  
 Word Trade Center México, 38  
 Montecito Street, 28th Floor,  
 office 12., Benito Juarez , C.P.  
 03810  
 Mexico City  
 MEXICO  
 Tel. : 52 55 11070846  
 Fax : 52 55 11070764  
[ibustamante@bbglobal.com.mx](mailto:ibustamante@bbglobal.com.mx)  
[www.bbglobal.com.mx](http://www.bbglobal.com.mx)



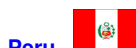
**Morocco**  
**AUDIGROUP**  
 3 rue Gabass  
 RABAT  
 Morocco  
 Tel. : 00 (212) 37.20.52.70  
 Fax : 00 (212)  
 37.70.83.96/37.77.97.90  
[secob@menara.ma](mailto:secob@menara.ma)  
[www.audigroup.fr.fm](http://www.audigroup.fr.fm)



**Nigeria**  
**Sada, Idris & Co**  
 2nd Floor, Federal Mortgage  
 Bank Building  
 Abuja  
 NIGERIA  
 Tel. : +234 803 788 2878 or +234  
 80 3311 8833  
 Fax : + 234 622 40559  
[sadaidrisc@yahoo.com](mailto:sadaidrisc@yahoo.com)  
[zmsada@yahoo.com](mailto:zmsada@yahoo.com)



**Pakistan**  
**MANSOOR ASLAM SERAJ**  
**SALEEM Chartered Accountants**  
 B-1, Bycula Mansion, Sharea  
 Liaquat,  
 KARACHI  
 Pakistan  
 Tel. : +9221-242 8858 & +9221-  
 242 0227  
 Fax : +9221-243 2279  
[econsult@cyber.net.pk](mailto:econsult@cyber.net.pk)  
[www.mansooraslamseraj.saleem.com](http://www.mansooraslamseraj.saleem.com)



**Peru**  
**AGURTO, ROMERO Y ASOCIADOS SC**  
 República de Chile 239 - 702  
 01 Lima  
 Peru  
 Tel. : +(51 1) 332 1480  
 Fax : +(51 1) 433 0837  
[Info-arassc.com](http://Info-arassc.com)



**Portugal**  
**JOAQUIM CAMILO & ASSOCIADO**  
 SROC Rua Odette de Saint-  
 Maurice, 3L, Piso -1, Esc. B  
 Lisbon  
 Portugal  
 Tel. : (351) 217 542 610  
 Fax : (351) 217 542 629  
[qfletcher@icamilo-sroc.pt](mailto:qfletcher@icamilo-sroc.pt)



**Russia**  
**SV-AUDIT**  
 Russia, 69, Mira Avenue,  
 p/b 140, Moscow, 129110  
 Russia  
 Tel: 00 7+ (495)771-6565  
 Email :  
[dperkovskaya@sv-audit.ru](mailto:dperkovskaya@sv-audit.ru)  
 Contact: Darya Perkovskaya



**Saudi-Arabia**  
**M/s Oboud Bin Abi Bakr Baeshen Certified Accountants**  
 License No. 325  
 PO Box 16638, Jeddah 21474  
 Kingdom of Saudi Arabia  
 Office Telephone: + 966 2  
 6570325 / 6503665 / 6534388 Ext.  
 101 / 102  
 Fax: + 966 2 6570744  
 Email: [info@oboud-baeshen.com](mailto:info@oboud-baeshen.com),  
[oboud@oboud-baeshen.com](mailto:oboud@oboud-baeshen.com) or [www.oboud-baeshen.com](http://www.oboud-baeshen.com)



**Singapore**  
**Tan Wee Tin & Co**  
 1 Goldhill Plaza 03-39 podium  
 Block  
 308899 Singapore  
 Singapore  
 Tel. : + 65-63551366  
 Fax : + 65-63551306  
[twtco@singnet.com.sg](mailto:twtco@singnet.com.sg)



**Slovakia**  
**SAHESA s.r.o**  
 Presovska 61  
 821 02 Bratislava  
 Slovakia  
 Tel. : + 421 2 44 644 188  
 Fax : + 421 2 44 644 189  
[sahesa@sahesa.sk](mailto:sahesa@sahesa.sk)  
[www.sahesa.sk](http://www.sahesa.sk)

Slovenia 

**Protokorp d.o.o.**  
Tehnološki park 19  
Ljubljana  
SLOVENIA  
Tel. : 386 590 210 80  
Fax : 386 590 210 80  
martin.sifrer@protokorp.si  
[www.protokorp.si](http://www.protokorp.si)

Spain 

**EUROCONTROL ASESORES  
CONTABLES y TRIBUTARIOS  
S.L. (EACTSL)**  
Oficina 48, Edificio Burgosol,  
C/Comunidad de Madrid 35 bis  
Las Rozas de Madrid  
Spain  
Tel. : 34 91 6406138  
Fax : 34 91 640 6037  
[andrew.hall@eurocontrolasesores.com](mailto:andrew.hall@eurocontrolasesores.com)  
[www.eurocontrolasesores.com](http://www.eurocontrolasesores.com)

Spain 

**BLASQUEZ, PLANAS I  
ASOCIATS. SL**  
Avda. de Roma, 157, 9°  
Barcelona  
SPAIN  
Tel. : 00 34 93 45 18 460  
Fax : 00 34 93 45 14 838  
albertmensa@gcarles.es  
[www.blazqueziplanas.com](http://www.blazqueziplanas.com)

Sweden 

**SYDREVISIONER**  
Victor Andreéns väg 5  
Uddevalla  
Sweden  
Tel. : (46) 522 148 80  
Fax : (46) 522 137 80  
[bs@sydrevisjoner.se](mailto:bs@sydrevisjoner.se)  
[www.sydrevisjoner.se](http://www.sydrevisjoner.se)

Switzerland 

**INTERRECA SA**  
Via Dufour 4  
Lugano  
Switzerland  
Tel. : (00.41) 91 922 9705  
Fax : 00-41-91-9237147  
[reto@interreca.ch](mailto:reto@interreca.ch)  
[www.interreca.ch](http://www.interreca.ch)

The Netherlands 

**VAN HUFFELEN & MEENINK**  
Postbus 344  
AH EPE  
The Netherlands  
Tel. : (31.578) 677 377  
Fax : (31.578) 621 8  
[meenink@huffelenmeenink.com](mailto:meenink@huffelenmeenink.com)  
[www.huffelenmeenink.com](http://www.huffelenmeenink.com)

Tunisia 

**AWT Audit & Conseil**  
3, avenue Louis Braille  
1002 Tunis  
Tunisia  
Tel : (216) 71282128  
Fax : (216) 71280740  
[contact@awt.com.tn](mailto:contact@awt.com.tn)

Turkey 

**DETAY BAGIMSIZ DENETIM VE  
DANISMANLIK A.S.**  
OKUL SK. ALTUNIZADE SITESI  
E/9 ALTUNIZADE  
USKUDAR,  
ISTANBUL  
TURKEY  
Tel: +(90) 216 340 8691  
Fax: +(90) 216 339 4060

Website:  
[www.detaydenetim.com.tr](http://www.detaydenetim.com.tr)  
Email:  
[igercek@detaydenetim.com.tr](mailto:igercek@detaydenetim.com.tr)

United Arab Emirates 

**UNITED AUDITING**  
Suite 206, Alphamed Building,  
P.O. Box 86537, Hor Al Anz,  
Deira  
Dubai  
UNITED ARAB EMIRATES  
Tel. : 009714 2664606  
Fax : 009714 2664609  
[manu@emiratesaccounts.com](mailto:manu@emiratesaccounts.com)  
[www.unitedauditing.com](http://www.unitedauditing.com)

United Kingdom 

**SAYERS BUTTERWORTH LLP**  
3rd Floor 12 Gough Square  
London EC4A 3DW  
Tel: +44 (0)20 7936 1910  
Fax: +44 (0)20 7936 4161  
[dburke@sayersb.co.uk](mailto:dburke@sayersb.co.uk)  
[amahoney@sayersb.co.uk](mailto:amahoney@sayersb.co.uk)  
[www.sayersb.co.uk](http://www.sayersb.co.uk)

**TFD DUNHAMS**

11 Warwick Road, Old Trafford,  
Manchester M16 0QQ  
Great Britain  
Tel. : 44 (0) 161 872 8671  
Fax : 44 (0) 161 872 0933  
[Michael.Dunham@tfddunhams.co.uk](mailto:Michael.Dunham@tfddunhams.co.uk)  
[www.tfddunhams.co.uk](http://www.tfddunhams.co.uk)

USA 

**Funaro & Co. P.C**  
One Penn Plaza, Suite 3515  
New York  
The United States  
Tel. : + 1 (212) 947.3333  
Fax : + 1 (212) 947.4725  
[joe.catalano@funaro.com](mailto:joe.catalano@funaro.com)  
[www.funaro.com](http://www.funaro.com)

**Michael Minyard & Co., P.C.**  
**Certified Public Accountants**  
1741 E. Morten Ave, Suite B  
Phoenix, AZ 85020  
The United States  
P: + 1 (602) 266-1060  
F: + 1 (602) 266-2450  
[mail@minyardcpa.com](mailto:mail@minyardcpa.com)  
[www.MinyardCPA.com](http://www.MinyardCPA.com)

Uruguay 

**AMS/CONSULTORES**  
Rio Branco 1373 piso 5  
Montevideo  
URUGUAY  
Tel. : (598) (2) 901-5703  
Fax : (598) (2) 511-3565  
[f.soto@amsconsultores.com.uy](mailto:f.soto@amsconsultores.com.uy)  
[www.amsconsultores.com.uy](http://www.amsconsultores.com.uy)