

MOORE STEPHENS



International Directory

September 2015

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MOORE STEPHENS

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WORLDWIDE STATISTICS

Members and correspondents	Countries	Firms	Offices	Principals and staff	Fee income US\$m
Africa	8	23	29	830	29.8
Asia Pacific region	13	20	44	2,494	82.3
Australasia region	2	15	22	884	131.9
China region	1	3	47	5,545	268.5
Europe region	43	145	298	8,115	993.0
Latin America region	17	26	35	1,350	39.4
Middle East region	12	14	26	614	23.2
North America region*	7	46	125	6,458	1,115.2
	103	292	626	26,290	2,683.3

*Includes Bermuda and The Caribbean

The information in this directory is correct at the time of going to press (September 2015)

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This directory lists the firms and companies that are members of Moore Stephens International Limited, correspondent firms and, in the case of North America, all listed firms are members of Moore Stephens North America, which is itself a member of Moore Stephens International Limited. All the firms and companies listed are independent entities, owned and managed in each location. Neither their membership of Moore Stephens International Limited nor their inclusion in this directory should be construed as constituting or implying any partnership between them.

INTRODUCTION

The Membership of Moore Stephens International Limited "MSIL" at the time of going to press – September 2015 – comprises 292 leading independent accounting and consulting firms with a total of 626 offices across 103 countries. Details of current MSIL membership can be accessed through the Moore Stephens International website at www.moorestephens.com under "Locations".

A wide range of professional services has been developed by the member firms over the 110 years since Moore Stephens was first founded to assist clients in meeting their cross-border commercial objectives. These are complemented by local services in each country to the same high standard of personal service that is the Moore Stephens tradition. Services are provided in compliance with relevant national legislation and professional regulation.

Les membres de Moore Stephens International Limited "MSIL" à la mise à jour – septembre 2015 – sont constitués de 292 cabinets comptables et conseils indépendants reprenant un total de 626 bureaux situés dans 103 pays différents. Les références des membres actuels de MSIL sont accessibles sur le site internet de Moore Stephens www.moorestephens.com sous la rubrique "localisation".

Depuis que Moore Stephens a été fondé il y a 110 ans, les sociétés membres ont développé une large gamme de services professionnels, avec pour objectif d'assister les clients dans la réalisation de leurs objectifs commerciaux à travers le monde. Ceci a été complété par la mise en place de services locaux dans chaque pays, offrant un service personnalisé et de grande qualité, comme l'exige la tradition Moore Stephens. Les services sont fournis conformément à la législation nationale et aux règlements professionnels applicables.

Zum Zeitpunkt der Drucklegung, im September 2015, umfasst das Netzwerk Moore Stephens International Limited "MSIL" 292 führende unabhängige Wirtschaftsprüfungs- und beratungsfirmen mit insgesamt 626 Büros in 103 Ländern. Detaillierte Informationen der aktuellen Mitgliedsfirmen sind auf der Moore Stephens International Internet-Seite www.moorestephens.com unter "Locations" erhältlich.

Während der 110 Jahre seit der Gründung von Moore Stephens haben die selbständigen Mitgliedsfirmen eine große Palette professioneller Dienstleistungen entwickelt, um Mandanten bei ihrer Arbeit über Grenzen hinweg zu unterstützen und zwar mit dem Standard, der bei Moore Stephens Tradition ist. Dienstleistungen werden unter Einhaltung maßgeblicher nationaler Gesetze und berufsrechtlicher Vorgaben erbracht.

En el momento de publicación de este directorio – Septiembre de 2015 –, la afiliación a Moore Stephens International Limited “MSIL” contaba con 292 firmas punteras independientes de auditores y consultores con un total de 626 oficinas en 103 países. Detalle actualizado de la afiliación a MSIL puede encontrarse en la página Web www.moorestephens.com en el apartado “Locations”.

La firma ha desarrollado un extenso abanico de servicios profesionales a través de los 110 años transcurridos desde que se creó Moore Stephens, con el objetivo de ayudar a los clientes a alcanzar sus objetivos internacionales. En cada país, los servicios locales complementan a los internacionales, siempre al elevado nivel personal y profesional que ha sido siempre tradición de Moore Stephens. Los servicios se prestan de acuerdo a la legislación nacional y a la regulación profesional relevante.

Il Gruppo Moore Stephens International Limited “MSIL”, alla data di stampa della presente Guida – Settembre 2015 – riunisce più di 292 tra società di revisione, consulenza e studi professionali, totalmente indipendenti tra loro, per un totale di 626 uffici in 103 Paesi. E’ possibile visionare tutte le informazioni circa il Gruppo MSIL collegandosi al sito internet www.moorestephens.com e cliccando sul link “Locations”.

Da quando Moore Stephens è stata fondata – 110 anni fa – le società e gli studi membri hanno sviluppato una larga gamma di servizi professionali con lo scopo di assistere i clienti nella realizzazione dei loro obiettivi anche attraverso Paesi diversi nel mondo. Cosicché in ogni Paese possono essere utilizzati servizi professionali allo stesso livello di qualità del servizio personalizzato che è nella tradizione di Moore Stephens. I servizi sono offerti nel rispetto della legislazione nazionale e della regolamentazione professionale.

À data da publicação deste directório, Setembro de 2015, a sociedade Moore Stephens International Limited (MSIL) integra 292 empresas independentes de auditoria e consultoria com um total de 626 escritórios situados em 103 países diferentes. Para mais informações sobre as empresas associadas da MSIL consulte o website da Moore Stephens International em www.moorestephens.com no link “Locations”.

Desde que foi constituída, há mais de 110 anos, os membros da organização têm vindo a desenvolver uma grande variedade de serviços profissionais, com o objectivo de contribuir para ajudar os seus clientes a alcançarem os objectivos comerciais. Os serviços prestados a nível internacional são complementados por serviços personalizados de elevado nível profissional, que aliás é a tradição da Moore Stephens. Os serviços são prestados em conformidade com a legislação e as normas profissionais nacionais aplicáveis.

На момент выхода в печать справочника «сентябрь 2015 года» сеть Моор Стивенс Интернэшнл Лимитед («МСИЛ») включала 292 ведущих независимых бухгалтерских и консалтинговых фирм с 626 офисами в 103 странах. Информацию о текущем состоянии сети МСИЛ можно получить на международном вебсайте www.moorestephens.com в разделе «Locations».

Широкий диапазон профессиональных услуг разработан фирмами-членами за более чем 110 лет с даты основания Моор Стивенс, с целью оказания содействия клиентам в осуществлении их международных коммерческих задач. Эти услуги дополняются местными услугами в каждой стране на том же высоком уровне персонального обслуживания, которые стали традицией Моор Стивенс. Услуги предоставляются в соответствии с соответствующим национальным законодательством и нормативно-правовым регулированием профессиональной деятельности.

马施云国际有限公司成员所集团 (MSIL) 于付印日期 - 2015 年九月份 - 在全球的 103 个国家内的 292 家领先的独立会计和咨询公司 - 共设有 626 个办事处。查看目前 MSIL 成员所的最新资料可以浏览马施云国际网址 www.moorestephens.com 中 Locations 网页。

马施云 110 年来透过旗下成员所为客户提供多类专业服务, 协助客户达成其跨国商业目标。而旗下的办事处遍设世界各地, 故可为客户提供同等高水平及殷切的服务。这也是马施云多年来所建立的传统。在遵守国家有关法律和专业监管下提供服务。

ان أعضاء مور ستيفنس انترناشيونال المحدودة تضم حتى ايلول 2015 , 292 مكتب رائد في المحاسبة والإستشارات ما مجموعه 626 مكتب موزعين حول 103 دولة

ان الموقع الإلكتروني www.moorestephens.com يتضمن كافة التفاصيل عن هذه العضوية .

تم تطوير مجموعة واسعة من الخدمات المهنية من قبل الشركات للأعضاء على مر ال 110 سنة منذ تأسيس مور ستيفنس كمرحلة اولى, لمساعدة العملاء على تحقيق اهدافها التجارية حول العالم

وتستكمل بخدمات محلية في كل بلد مع الحفاظ على نفس المعايير العالية التي تقدمها مور ستيفنس والتي تعتبر من تقاليدھا

ان جميع الخدمات المتوفرة تتمثل بالتشريعات والقوانين المحلية والأنظمة المهنية

COMMITTEES

International Policy Committee

Richard Moore	Chairman
Andrew J. Armanino - North America	
Don Boyd - Australasia	
Louis Grassi - North America	
LIANG Chun - China	
Mauricio Durango Pérez - Latin America	
Herjanto Lutanto - Asia Pacific	
Frans Verschelden - Europe	

International Technical Committee

Michael Hathorn - Europe/MSIL	Chairman
Leonie Du Raan - Africa	
Helen H. L. Tang - Asia Pacific	
David Stevens - Australasia	
ZHOU Long (Joe) - China	
Mag. Florian Eder - Europe	
Luis E. Orellana - Latin America	
Idris Atcha - Middle East	
David Chopping - MSIL	Secretary

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Nobuyuki Ishiwata - Tokyo	
Neo Keng Jin - Singapore	
Alex Kuo - Taipei	
Chaovana Viwatpanachati - Bangkok	
Leon Hou - Shanghai	Executive

Moore Stephens Australia Executive Committee

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Steve Sakkas - Victoria	

Moore Stephens China Executive Committee

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INTERNATIONAL DIRECT DIALLING CODES

The following dialling codes are used for direct dialling from one country to another. A dialling-out code is used for the country from which the call is going. For example, to call from Singapore to Switzerland, you will dial 001 41 followed by the city code and the exchange number.

	Dial-out Code	Dial-in Code		Dial-out Code	Dial-in Code
Albania	00	355	Korea (South)	00	82
Andorra	00	376	Kuwait	00	965
Argentina	00	54	Latvia	00	371
Australia	0011	61	Lebanon	00	961
Austria	00	43	Liechtenstein	00	423
Azerbaijan	00	994	Lithuania	00	370
Bahamas	001	1 242	Luxembourg	00	352
Bahrain	00	973	Macedonia, FYRO	00	389
Bangladesh	00	880	Malaysia	00	60
Belgium	00	32	Malta	00	356
Belize	00	501	Mauritius	00	230
Bermuda	011	1 441	Mexico	00	52
Bolivia	00	591	Moldova	00	373
Botswana	00	267	Monaco	00	377
Brazil	00	55	Morocco	00	212
British Virgin Is.	011	1 284	Netherlands	00	31
Bulgaria	00	359	New Zealand	00	64
Burundi	00	257	Nigeria	009	234
Canada	011	1	Nicaragua	00	505
Cayman Islands	011	1 345	Norway	00	47
Channel Islands	00	44	Oman	00	968
Chile	00	56	Pakistan	00	92
China	00	86	Panama	00	507
Colombia	009	57	Paraguay	002	595
Costa Rica	00	506	Peru	00	51
Croatia	00	385	Philippines	00	63
Cyprus	00	357	Poland	00	48
Czech Republic	00	420	Portugal	00	351
Denmark	00	45	Qatar	00	974
Dominican Republic	011	1 809	Romania	00	40
Ecuador	00	593	Russian Fed.	8*10	7
Egypt	00	20	Saudi Arabia	00	966
Estonia	00	372	Serbia	00	381
Finland	00	358	Seychelles	00	248
France	00	33	Singapore	001	65
Germany	00	49	Slovakia	00	421
Gibraltar	00	350	Slovenia	00	386
Greece	00	30	South Africa	00	27
Guatemala	00	502	Spain	00	34
Guernsey	00	44	Sri Lanka	00	94
Honduras	00	504	Sweden	00	46
Hong Kong	001	852	Switzerland	00	41
Hungary	00	36	Syria	00	963
Iceland	00	354	Taiwan	002	886
India	00	91	Thailand	001	66
Indonesia	00	62	Tunisia	00	216
Iran	00	98	Turkey	00	90
Iraq	00	964	UAE	00	971
Ireland	00	353	Ukraine	00	380
Isle of Man	00	44	United Kingdom	00	44
Israel	00	972	Uruguay	00	598
Italy	00	39	USA	011	1
Japan	010	81	Venezuela	00	58
Jersey	00	44	Vietnam	00	84
Jordan	00	962	Yemen	00	967
Kazakhstan	810	7	Zimbabwe	00	263

Note: Where an asterisk* appears, it means that you should pause for an announcement or a dialling tone before continuing to dial the next code.

For International dialling the '0' at the beginning of a city code should be omitted.

WORLD TIME ZONES

London To	Distance Miles	Local Time	London To	Distance Miles	Local Time
Abuja	3110	+1	Manama	3973	+3
Almaty	3487	+6	Manila	6681	+8
Amman	2280	+2	Mauritius	6075	+4
Amsterdam	231	+1	Mexico City	5543	-6
Antananarivo	5652	+3	Milan	609	+1
Asuncion	6588	-4	Monte Carlo	652	+1
Athens	1500	+2	Montevideo	8240	-3
Auckland	11404	+12	Montreal	3241	-5
Baghdad	2548	+3	Moscow	1557	+3
Baku	2472	+4	Mumbai	4478	+5½
Bangkok	5919	+7	Munich	590	+1
Barcelona	717	+1	Muscat	3622	+4
Beijing	5073	+8	Naples	1011	+1
Beirut	2153	+2	Nassau	4344	-5
Belgrade	1047	+1	New York	3440	-5
Belize City	6037	-6	Nice	647	+1
Berlin	594	+1	Nicosia	2028	+2
Bogota	5281	-5	Oslo	749	+1
Bratislava	825	+1	Palma	833	+1
Brussels	217	+1	Panama City	5672	-5
Budapest	913	+1	Papua New Guinea	12466	+10
Buenos Aires	6915	-3	Paris	215	+1
Bujumbura	4158	+2	Perth	9008	+8
Bulawayo	5258	+2	Prague	650	+1
Cairo	2188	+2	Prague	650	+1
Calcutta	4958	+5½	Quito	5713	-5
Caracas	4656	-4½	Rarotonga	12321	-10½
Copenhagen	611	+1	Reykjavik	1187	GMT
Damascus	2203	+2	Riga	1035	+3
Delhi	4180	+5½	Rome	907	+1
Dhaka	4969	+6	Sana'a	3486	+3
Doha	3246	+3	San Francisco	5351	-8
Douglas	255	GMT	San Salvador	5559	-6
Dubai	3403	+4	Santa Domingo	5018	-4
Dublin	279	GMT	Santiago	7406	-4
Frankfurt	406	+1	São Paulo	5896	-3
Gaborone	5476	+2	Seoul	5662	+9
Geneva	468	+1	Singapore	6754	+8
Gibraltar	1097	+1	Skopje	1230	+1
Grand Cayman	5863	-5	Sofia	1258	+2
Guatemala City	5585	-6	Stockholm	898	+1
Guernsey	183	GMT	Sydney	10568	+10
Hamilton	3442	-4	Taipei	9057	+8
Hanoi	7298	+7	Tallinn	1111	+1
Helsinki	1148	+2	Tangier	1132	GMT
Hong Kong	5989	+8	Tegucigalpa	5358	-6
Istanbul	1552	+2	Tehran	2731	+3½
Jakarta	7287	+7	Tel-Aviv	2216	+2
Jeddah	2955	+3	Tirana	1178	+1
Jersey	187	GMT	Tokyo	5955	+9
Johannesburg	5634	+2	Toronto	3545	-5
Karachi	3935	+5	Tortola	5232	-4
Kishinev	1363	+2	Tunis	1138	+1
Kuala Lumpur	6557	+8	Vancouver	4707	-8
Kuwait City	2894	+3	Varazdin	882	+1
La Paz	7464	-4	Victoria	5060	+4
Lima	6370	-5	Vienna	790	+1
Lisbon	972	GMT	Vilnius	1284	+2
Ljubljana	759	+1	Vladivostok	8050	+10
Luxembourg	310	+1	Warsaw	899	+1
Madrid	774	+1	Washington	3665	-5
Managua City	5407	-6	Zurich	490	+1

Distance shown in miles is that of a direct flight from London Heathrow. For local time add or subtract from GMT as indicated. There may be some inconsistencies of 1-2 hours in some cities caused by the use of daylight saving.

2015

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S				
January							February							March										
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7				
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14				
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21				
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28				
25	26	27	28	29	30	31								29	30	31								
April							May							June										
				1	2	3	4						1	2					1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13				
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20				
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27				
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30								
July							August							September										
				1	2	3	4							1					1	2	3	4	5	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12				
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19				
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26				
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30							
October							November							December										
					1	2	3							1	2	3	4	5						
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12				
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19				
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26				
25	26	27	28	29	30	31	29	30						27	28	29	30	31						

2016

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
January							February							March								
						1	2							1	2	3	4	5				
3	4	5	6	7	8	9	7	8	9	10	11	12	13	6	7	8	9	10	11	12		
10	11	12	13	14	15	16	14	15	16	17	18	19	20	13	14	15	16	17	18	19		
17	18	19	20	21	22	23	21	22	23	24	25	26	27	20	21	22	23	24	25	26		
24	25	26	27	28	29	30	28	29						27	28	29	30	31				
31							May							June								
						1	2	3	4	5	6	7							1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11		
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18		
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25		
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30				
July							August							September								
						1	2							1	2	3						
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10		
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17		
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24		
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30			
31							November							December								
							1	2	3	4	5							1	2	3		
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10		
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17		
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24		
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31		
30	31																					

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Antonius, Peter	pantonius@moorestephens.com.au D: +61 (0)3 9909 7372	8/22
Anziano, James	janziano@grassicpas.com C: +1 646 285-3470 D: +1 212 223-5003	202
Aparicio, Celestino		147
Aprath, Matthias	matthias.aprath@rinke.eu	80
Archer, Greg	garcher@moorestephens.com.au C: +61 (0)408 720460 D: +61 (0) 7 4078 1701	23/24
Archibald, Gerald J.	garchibald@bonadio.com C: +1 585-750-6776 D: +1 585-249-2780	211
Ardern, Dean	dardern@moorestephens.com.au D: +61 (0) 3 9909 7373	22
Ardito, Frank T.	fta@gtreilly.com	178
Argaman, Amnon	amnon@lionorl.co.il C: +972 54 6788005	99
Arias, Lazaro	larias@moorestephensula.do C: +1 809-710-0526	66
Armanino, Andrew J.	andy.armanino@armaninoLLP.com C: +1 925 451 2548 D: +1 925 790 2612	5/6/194/199/209/212/213/214
Armanino, Matt	matt.armanino@armaninoLLP.com C: +1 925 352 3139	214
Arnold, Dominic	dominic.arnold@moorestephens.com	161

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Arzate Figueroa, Heliodoro	heliodoro.arzate@delbarrioycia.com	114
Arzuaga Souto, Javier	javier.arzuaga@grupoams.com	145
Astudillo Lopez, Jorge	joastudillo@moorestephens.cl	48
Atcha, Idris	idris.atcha@moorestephens-kw.com C: +965 97434688 D: +965 22986401	5/106
Aulak, Suk	suk.aulak@moorestephens.com	164/170/172
Aurelius, Scot E.	saurelius@mslcpa.com	206
Austin, Laurie J.	laustin@dgccpa.com D: +1 781 937 5329	178
Avci, Kenan	kenan.avci@moorestephens.com.tr C: +90 533 553 20 00	158
Aw, Mick	mickaw@moorestephens.com.sg C: +65 9109 1881 D: +65 6329 2701	137
Axene, Christopher E.	chris.axene@reacpa.com 179/182/183/192/195/197/199/201/218/219	
Ayala, Alvaro	alvaro.ayala@agco-consultores.com	227
Ayres, Mark	mark.ayres@moorestephens.com	161
Aytaş Kösoğlu, Ümkiye	umkiye.aytas@moorestephens.com.tr	158
Ayub, Roberto Augusto	rayub@msbrasil.com.br C: +55 55 8111 3415	42
Babjaková, Viera	viera.babjakova@bdrbb.sk	138
Baby, Cherian K.	cherian@varmaandvarma.com C: +91 984 599 6290 D: +918042444912	89
Badenhorst, Andriëtte	abadenhorst@grg.moorestephens.co.za	141
Bader, Herbert	herbert.bader@horntreuhand.de	79
Badey, Alan G.	abadey@citrincooperman.com	218
Baggia, Douglas	dbaggia@hnmoorestephens.com C: + (504) 9992-9317	83
Baggia, Patricia	pbaggia@hnmoorestephens.com C: + (504) 9992-2029	83
Bagoff, Gary N.	bagoff@citrincooperman.com	193
Baiges, Higini	hbaiges@srbasesores.com	145
Bainbridge, Clint	cbainbridge@moorestephens.com.au C: +61 (0)432 510 241	25
Baird, Julie A.	jbaird@mslcpa.com	198/216
Bairstow, Nicholas	nick.bairstow@moorestephens.com C: +44 (0)7977 090866	167
Baker, Philip R.	pbaker@citrincooperman.com	196
Bakker, Harmen	hbakker@citrincooperman.com	203
Balamesh, Abdullah	abalamesh@elayouty.com	134/135
Balen, Zdenko	zdenko.balen@audit.hr C: +385 98 275 264	58
Bales Lawrence, Kimberley A.	kim.lawrence@elliotttdavis.com	181
Baliban, Jeffrey L.	jbaliban@citrincooperman.com	203
Balluku, Esmeralda	eballuku@interbbk.com C: +355 (0)6920 44087	21
Bamber, Janine	jbamber@dbn.moorestephens.co.za C: +27 (0)82 458 0446	140

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Banerjee, Sankar	sbanerjee@singhico.com	87
Baracco, Charles	cbaracco@bonadio.com C: +1 315-657-4265 D: +1 315-214-7571	211
Barback, Spencer	sbarback@citrincooperman.com	218
Barbagallo, Antonio	studiobarbagallo@tin.it	101
Barbash, Richard J.	rbarbash@citrincooperman.com	203
Barbeau, Olivier	oab@jhb.moorestephens.co.za C: +27 83 625 6461 D: +27 11 544 0702	6/142
Barnard, Johannes	jbarnard@hd.moorestephens.co.za	141
Barnes, Alex	alex.barnes@moorestephens.com C: +44 (0) 7903891435 D: +44 (0) 207 651 1213	161
Barnes, Russell	rjbarnes@moorestephens.com.au	25
Barooshian, Laura K.	lbarooshian@dgccpa.com	178
Barranco, Alberto M.	abarranco@mosconsult.it	102
Barranco, Giuseppe A.	barranco@mosconsult.it C: +39 335 8085247	102
Barrons, David M.	dbarrons@beenegarter.com C: +1 616-450-2761 D: +1 616 235-2076	188
Barry, Katrina	katrina.barry@moorestephens.com	
Barry, Sheldon Ross	sheldon@el.moorestephens.co.za	140
Bartlett, Alan	alan.bartlett@markhams.co.nz	122
Barturen Fernandez, Ignacio	ignacio.barturen@grupoams.com	146
Basheer, Rick	rbasheer@moorestephens.com.au C: +61 (0) 408 822 052 D: +61 (0) 8 8205 6219	22
Bassett, Sam	sam.bassett@markhams.co.nz D: +64 9 306 7103	121
Bastardi, Stephen	sbastardi@frazierllp.com D: +1 714-671-2211	194
Batista Feliciano, Pedro	pedro@msbrasil.com.br C: +55 31 9775-6631	40
Battino, Steven	sbattino@citrincooperman.com	203/208
Battle, Richard	richard.battle@elliottdavis.com	180
Baumgarten, Rolf	baumgarten@rinke-gruppe.de C: +49 (0)1735 388263	80
Baumohl, Mark	mark.baumohl@armaninollp.com D: +1 (310) 745-5738	194
Bay, Lorraine	lorraine.bay@moorestephens.com C: +44 (0)7881 500020	161
Baylis, Simon	simon.baylis@moorestephens.com	161
Beachy, Kent	kent.beachy@reacpa.com D: +1 614 923-4575	183
Beall, Lee	lee.beall@reacpa.com D: +1 614 923-4546 179/182/183/192/195/197/199/201/218/219	
Beamer, Lisa	lisa.beamer@reacpa.com D: +1 330 309-6828	201
Beamish, Richard J.	beamish@moorestephensdm.com	185
Bean, Bransom	bransom.bean@msiom.com C: + 44 (0)7624 212036	98

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Beaudet, Patrick	pbeaudet@demersbeaulne.com	45
Beaudoin, Natalie	nbeaudoin@demersbeaulne.com	45
Beaulieu, Stéphane	sbeaulieu@demersbeaulne.com	45
Beauvais, Paul	pbeauvais@demersbeaulne.com	45
Bechis, Enriquer	ebechis@moorestephens-gl.com C: +86 1381 6084496	56
Beckwith, Robert	robert.beckwith@elliotttdavis.com	188
Begley, Kevin	kevin.begley@elliotttdavis.com	181
Bekedam, David	dbekedam@frazerllp.com	217
Belcher, Robert L.	robert.belcher@elliotttdavis.com	181
Beljkas, Jelena	beljkas@revizija.co.rs	136
Bell, Corey D.	cbell@citrincooperman.com	203/208
Bell, Robin R.	rbell@bswllc.com D: +1 314 983 1217	216
Belling, Dudley	dbelling@dbn.moorestephens.co.za C: +27 (0)79 693 7455	140
Ben Shimon, Tamir	tamirb@lionorl.co.il C: +972 54 6788028	99
Benchoubane, Karim	benchoubane@msbernossi.ma C: +212 6 61 17 47 47	118
Bender, Stuart	sbender@citrincooperman.com	193
Bennett, Michael	mjbennett@moorestephens.com.au	25
Bennett, Nick	nick.bennett@moorestephens.com	161/168
Bennie, Andrew	andrewb@mspta.co.za C: +27 (0)82 551 9576	142/143
Ben-Shoham, Galit	galit@lionorl.co.il C: +972 54 6788011	99
Bentley, Allen B.	allen.bentley@elliotttdavis.com	185
Beranek, Axel	prof.dr.beranek@rhein-emscher.de D: +49 (0) 203 29506 631	74
Berger, Barry	bberger@citrincooperman.com	203
Berglund, Emil	emil.berglund@moorestephens.se C: +46739424218 D: +46317224218	150
Bernal, Juan G.	jgbernal@moorestephensscail.com C: +57 (3)213701551	57
Bernhardt, Roberta	rbernhardt@citrincooperman.com	218
Bernossi, Abdellatif	bernossi@msbernossi.ma C: +212 6 6120 9036	118
Bernossi, Kouds	kouds@msbernossi.ma	118
Bernstein, Howard	howard.bernstein@armaninollp.com D: +1 (310) 745-5826	194
Berriman, Brett	brettb@pmb.moorestephens.co.za C: +27 082 925 4334	143
Berry, Michael J.	berry@moorestephensdm.com	185
Berry, William T.	bill.berry@elliotttdavis.com	210
Bešvir, Bruno	bruno.besvir@revidens.hr	58
Beutelschies, Richard	rbeutelschies@moorestephensdm.com	189
Bevilacqua, John	jbevilacqua@bonadio.com	211
Bevilacqua, Susan	sbevilacqua@bonadio.com	211
Bhat, Radhesh L.	radhesh@varmaandvarma.com	89
Bhikha, Kiran	kiran.bhikha@markhams.co.nz D: +64 9 306 7117	121



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Białecki, Janusz	j.bialecki@msca.pl C: +48 691 538 924	130
Bice, Chad	chad.bice@reacpa.com D: +1 740 454-3198	219
Bick, Michael	m.bick@drv.nl C: +31 (6) 54632263	120
Bierhorst, Dave	daveb@hcv.com	217
Bill, Susan	sue.bill@moorestephens.com	161
Billson, Alan	alanb@ctn.moorestephens.co.za	139
Binder, Michael	michael.binder@moorestephens.at	29
Bird, Sam	sam.bird@msgsy.com	82
Birn, Jesper	jbi@moorestephens.dk C: +45 40 33 78 11	62
Biscopink, Kay	kay.biscopink@elliotttdavis.com C: +1 864-314-1611 D: +1 864-250-3941 176/177/180/181/182/185/188/189/190/191/198/200/209/210	
Bishop, Peggy W.	pbishop@beenegarter.com D: +1 616 235-5210	188
Blacha, Frank	blacha@n.fuerst-beratung.de	79
Blackbeard, Jeff	jblackbeard@dbn.moorestephens.co.za C: +27 82 459 0573 D: +27 31 332 8622	7/138
Blackman, Jules	jblackman@citrincooperman.com	203
Blanco, Carlos Cabrera	ccb@abogadostributarios.es	147
Blanquer, Jorge	jblanquer @moorestephens-addveris.es	144/145
Blend, William	wblend@mslcpa.com	206
Blurton, Bob	bblurton@moorestephens.com.au C: +61 (0) 488 403 139 D: +61 (0) 7 3640 4083	23
Bodell, Brian	brian.bodell@msrs.im C: +44 (0)7624 212034 D: +44 (0)1624 697214	98
Boeing, José	boeing@msbrasil.com.br C: +55 41 9967 2871	40
Bogdashevsky, Dmitry	dbogdashevsky@citrincooperman.com	203
Bogena, Ole	o.bogena@moorestephensnaust.de	76
Bojtos, Gyuláné	e.bojtos@moorestephens.hu	85
Boliek, Michael W.	mike.boliek@elliotttdavis.com	188
Bolton, Gillian	gillianb@msct.co.za	139
Bonadio, Thomas F.	tbonadio@bonadio.com C: +1 585-750-7997 D: +1 585-249-2700	6/211
Bondi, Tom	tom.bondi@armaninoLLP.com D: +1 (408) 494-1254	213
Bonnevie, Per	pbo@moorestephens.dk C: +45 20 54 88 09	64
Bonney, Matthew	mbonney@citrincooperman.com	
Bookstein, Harvey	harvey.bookstein@armaninollp.com D: +1 (310) 745-5722	194
Bootsmann, Jan	jbootsmann@rinke-gruppe.de C: +49 173 57 47 922 D: +49 202 2496 114	80
Borghi, Paolo	paoloborghi@studiopdb.com C: +39 346 6681265	99/100

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Bothara, G. M	gmbothara@kjco.net C: +91 9822047884	92
Bouraoui, Jelil	j.bouraoui@moorestephens.com.tn C: +216 98 301 085 D: +216 71 798 100	157
Bourke, Kim	kbourke@moorestephens.com.au C: +61 (0)414 641 088 D: +61 (0) 7 5519 1032	24
Bowen, Dan J.	dan.bowen@armaninoLLP.com C: +1 925 858 6199	214
Bowen, James	james.bowen@markhams.co.nz	124
Boyd, David	david.boyd@moorestephens.com	169
Boyd, Don	dboyd@moorestephens.com.au	5/8/22
Boylan, Dermot	dermot.boylan@moorestephens-jersey.com C: +44 (0)7797 745417	103/104
Boyle, T. J.	tboyle@frostpllc.com D: +1 (501) 975 0276	192
Brack, Allison	abrack@citrincooperman.com	203
Bradley, John	jbradley@msca.co.uk C: +44 (0)7866 463940	167
Brady, Andrew	andrew.brady@markhams.co.nz C: +64 21 244 4214	121
Brambila Espinosa, Héctor	hbe@prodigy.net.mx	112
Brams, Cindy C.	cindy.brams@elliotttdavis.com	180
Branch, Robert	robert.branch@moorestephens.com C: +44 (0)7808 767638	163/165
Brandt, Niels	nb@moorestephens.dk C: +45 24 27 10 45	62
Braun, Luc	luc.braun@moore-stephens.lu	108
Braun, Michael K.	mbraun@dmcl.ca	47
Braun, Werner	w.braun@moorestephens.at	27
Brause, Bill	bill.brause@armaninoLLP.com D: 1-925-790-2624	214
Breman, Paul	pbreman@moorestephens.com.au	25
Brenner, William	wbrenner@citrincooperman.com	218
Brewer, Robert	rbrewer@grassicpas.com C: +1 516 650-3829 D: +1 516 336-2420	191/202
Briand, Cédric	cbr@ilexfidu.ch	153
Briggs, William C.	wbriggs@citrincooperman.com	207
Brislin, Mary	mbrislin@citrincooperman.com	207
Brook, Adrian	adrian.brook@moorestephens.com C: +44 (0)7984 173204	161
Brown, Chris	chris.brown@moorestephens.com	168
Brown, Francys	fbrown@demersbeaulne.com	45
Brown, Stuart M.	stuartb@bartons.com.au C: +61 (0)427 260 000	225
Brown, Theresa	theresa.brown@armaninoLLP.com C: +1 925 766 3511	212/214
Bruckel, Thomas	tbruckel@bonadio.com C: 585-729-5864 D: 585-249-2841	211



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Bruckman, David	dbruckman@citrincooperman.com	203
Bruder, Catherine G.	bruder@doeren.com	185
Bryan, John	jbryan@citrincooperman.com	218
Bryant, Michael	mbryant@moorestephens.com.au	
	C: +61 (0) 421 636 620	
	D: +61 (0)3 9608 0185	25
Brychel, John	john.brychel@armaninoLLP.com	214
Bubl�, Joseph	jbuble@citrincooperman.com	203
Buch, Holger	h.buch@mth.nl	
	C: +31 616451072	
	D: +31 320232435	119
Buchschatz, Sven	s.buchschatz	
	@moorestephensfrankfurt.de	74
Bukhatir, Abdul Aziz	bukhatir@eim.ae	
Abdullah Mohammad	C: +971 50 5599446	159
Burgess, Cy	cy.burgess@elliottdavis.com	188
Burghauser, Lori	lburghauser@scandh.com	196
Burkart, Robert J.	rburkart@dmcl.ca	47
Burke, Cheryl	cburke@dgccpa.com	178
Burlington, Dave	dave.burlington@armaninoLLP.com	
	D: +1 925 790 2863	214
Burnett, Mark	mark.burnett@moorestephens.com	
	C: +44 (0)7827 335530	163/165
Burns, Fran	fburns@scandh.com	196
Bush, Chris	chris@ctn.moorestephens.co.za	139
Butler, Dayrrl R.	dayrrl@bahamas.net.bs	34
Butler, Michael	michael.butler@moorestephens.com	
	C: +44 (0)7887 626227	37/161
Butler, Thomas	tbutler@grassicpas.com	
	C: +1 516 375 1183	
	D: +1 516 336-2405	191/201/202
Butter, Anna	anna@moorestephens-uae.com	10
Bysani, K.K.	cakirankumarb@gmail.com	93
C., Aneesan	aneesan@varmaandvarma.com	90
Cadregari, Carl	ccadregari@bonadio.com	
	C: +1 585-249-2779	
	D: +1 585-249-2779	211
Cafaro, Craig	ccafaro@citrincooperman.com	203
Caffarri, Fabio	f.caffarri@axisnet.it	100
Cagle, Clarke	ccagle@atkinsoncpa.com	176
Cain, David M.	dave.cain@reacpa.com	
	D: +1 614 923-4549	183
Calado, Claudio S.	calado@moorestephensdm.com	185
Caleca, Tony J.	tcaleca@bswllc.com	
	D: +1 314 983 1267	216
Callaghan, John	john.callaghan	
	@moorestephensnathans.com	
	C: +353 87 9189819	96
Callow, Bruce	bcallow@pscpc.com	
	D: +1 206-344-7546	215
Callow, Phillip	phillip.callow@moorestephens-jersey.com	
	C: +44 (0)7700 888804	103
Calvet, Francisco J.		147
Camarena Berra, Alejandro	acamarena@cbccconsultores.com	112

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Camargo, Hildebrando	h.camargo@msbrasil.com.br C: +55 16 99184 9883	42
Canteli Díaz, José Luis	jcanteli@moorestephens-fidelitas.com	147
Canton, Belinda	belinda.canton@markhams.co.nz C: +64 21 499 420	121
Cardoso, Paulo Roberto	pcardoso@msbrasil.com.br C: +55 41 9689 3079	40
Carey, Mark	mcarey@citrincooperman.com	207
Carlen, Ronald J.	rcarlen@citrincooperman.com	203
Carlin, Jim	jim@hcv.com	195
Carlino, Gustavo A.	gcarlino@suarez-menendez.com	21
Carnabuci, Sergio	carnabuci@moorestephens.it	102
Carnegie-Smith, Leanne	leanec@bartons.com.au C: +61 (0)417 816 385	225
Carrow, Mark S.	mcarrow@citrincooperman.com	207
Carter, Michele	michele.carter@hcv.com C: +1 310-403-5685 D: +1 714-361-7627	206
Casareno, Eden C.	ecasareno@eadiepaynellp.com	210
Caskey, R. Jason	jason.caskey@elliotttdavis.com	182
Castagna, Ivano	ivano.castagna@mszug.ch	155
Castellanos, Fernando	fcastellanos@moorestephens-ec.com	68
Castro e Silva, Robinson P.	robinson@msbrasil.com.br C: +55 85 99981 6993	41
Castro, Maria E.	mcastro@suarez-menendez.com C: +54 (911) 4569 0940	21
Catasca, Stephanie	scatasca@atkinsoncpa.com	176
Caton, Heidi	hcaton@bonadio.com C: +1 585-747-4012 D: +1 585-249-2853	211
Causey, Ron	rcausey@scandh.com	186/196/197
Cedillo Ríos, Juan Antonio	jacedillo@jacr.com.mx	115
Chai, Wen-Shen	wschai@moorestephens.com.au	25
Chaitovsky, Aaron J.	achaitovsky@citrincooperman.com C: +1-516-318-2653 193/196/203/204/205/207/208/218	
Chan, Anthony K.K.	anthonychan@ms.com.hk D: +852 27387732	84
Chan, Chris K.C.	chrischan@msconsulting.com.hk	84
Chandrasekhar, S.	schandrasekhar@singhico.com	87
Chang, Matthew	mat@moorestephens.com.tw	156
Chavez, Matthew	matthew.chavez@armaninoLLP.com	213
Cheauré, Veronika	v.cheaure@moorestephens-kroiss.at	28
Chen, John	ho@moorestephens.com.tw	156
Chen, Kevin	kevin@moorestephens.com.tw	156
Chen, Linny	linny@moorestephens.com.tw	156
Chen, Shenghua	chenshenghua@xhcpas.com	55
Cherian, Abraham Baby	abraham@varmaandvarma.com	89
Cherradi, Tajeddine	t.cherradi@moorestephens-casablanca.ma	118
Childers, Thomas D.	tom.childers@elliotttdavis.com	188
Childress, Bob	bchildress@frostpllc.com D: +1 501 975-0129	192
Chong, Kenneth P.	kchong@dmcl.ca	46/47



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Choraria, Chanderkant	ckchoraria@singhico.com	88
Choraria, Sudesh	schoraria@singhico.com	88
Chow, Chee Yen	ccy@moorestephens.com.my	109
Chowdhury, Amitava	amitaval1233@rediffmail.com C: +91 9831 158989	93
Christensen, Kasper Rabing	krc@moorestephens.dk C: +45 20 14 78 11	61
Christensen, Kurt	kc@moorestephens.dk C: +45 26 20 78 11	61
Christensen, Søren	soch@brandtrevision.dk	63
Christian, Blake	blakec@hcv.com	193
Christiansen, Stefan	sc@moorestephens.dk	65
Christodoulou, Christos	c.christodoulou@moorestephens.com.cy C: +357 9943 0698 D: +357 25 820980	59
Christodoulou, Despina	despina.christodoulou@moorestephens.gr C: +30 6977456743	81
Chromčíková, Alžbeta	alzbeta.chromcikova@bdrbb.sk	138
Chrysostomou, Brigid	bch@mscyprus.com C: +357 22 717737	58
Chrysostomou, Chrysostomos	chrysostomos.chrysostomou@moorestephens.gr C: +30 6977 456740	81
Chu, Michelle	michelle@ms.com.hk	84
Chuang, Angela	angela@moorestephens.com.tw	156
Cibeira, Maria D.	dcibeira@suarez-menendez.com	21
Cifuentes, Juan	jcifuentes@moorestephens.com.ve C: +58 414 320 05 29 D: +58 212 7943076	220
Cifuentes, Luis	lcifuentes@moorestephens.com.ve C: +58 414 327 24 61 D: +58 212 7930940	220
Citrin, Niles	ncitrin@citrincooperman.com	203
Citrullo, Larry	lcitrullo@segallp.com D: +1 (416) 490 3456	46
Civins, Arnold	acivins@citrincooperman.com	203
Clancy, Gerry	gerry.clancy@armaninoLLP.com D: +1 (925) 790-2700	214
Clark, Kristen M.	kclark@bonadio.com C: +1 585-750-5905 D: +1 (585) 249 2748	211
Clark, Paul	paul.clark@moorestephens.com C: +44 (0)7887 626265	161
Clark, Philip	philip.clark@moorestephens.com	161
Clarke, Barry	barry.clarke@markhams.co.nz	122
Clarke, Debbie	debbie.clarke@moorestephens.com C: +44 (0)7815 120 566	161
Clarke, Robert	rclarke@moorestephens.com.au C: +61 (0) 411 699 997 D: +61 (0) 7 3640 4062	23
Clemente, Cristina	cclemente@moorestephens.com.au C: +61 (0) 417 861 116 D: +61 (0) 8 8205 6298	22

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Cless, Brad	brad.cless@armaninoLLP.com C: +1 510 303 2421	214
Cleveland-Iliffe, John	jiliffe@segalllp.com D: +1 (416) 774 2431	46
Close, Jean	jclove@bonadio.com C: +1 585-738-7069 D: +1 585-249-2815	211
Coehlo, Ken	ken.coehlo@armaninollp.com D: +1 310 478-4148	
Coffel, Terri	tcoffel@citrincooperman.com	203
Cohen, Jacques	jcohen@frazerllp.com C: +1 951 316 0703 D: +1 714 671 2208	194
Cohen, Jeffrey	jcohen@grassicpas.com C: +1 516 835-1322 D: +1 516 336-2475	191/202
Coldwell, Andrew	andrew.coldwell@moorestephens.com C: +44 (0)7957 618031	173
Colella, Steve	scolella@dgccpa.com	178
Collins, Brett	bcollins@moorestephens.com.au C: +61 (0)416 246 873 D: +61 (0) 7 4616 3035	26
Collins, Liam	liam.collins@armaninoLLP.com D: +1 (415) 568-3479	212
Colvin, Lori	lori.colvin@armaninoLLP.com	214
Conner, H. Ken	ken.conner@elliottdavis.com	181/190
Conron, William	wconron@citrincooperman.com	205
Constantinou, Costas	costas.constantinou@moorestephens.gr C: +30 6977 456760	81
Constantinou, Damianos	damianos.constantinou@moorestephens.gr C: +30 6977456767	81
Conway, Ashley	ashley.conway@moorestephens.com	174
Cools, Hans	hans.cools@moorestephens.be	35
Cooper, Dennis	dcooper@frostpllc.com D: +1 501 975-0103	192
Cooper, Kevin	kevin.cooper@moorestephens.com C: +44 (0)7500 960619	170
Cooper, Mike	mike.cooper@moorestephens.com	161
Cooperman, Joel A.	jcooperman@citrincooperman.com	203
Copeland, Scott	scott.copeland@armaninoLLP.com C: +1 925 209 3655	212
Coppolino, Angelo	acoppolino@mmspc-cpa.com C: +1 908 208 0396	184
Corbett, Dan	corbett@cdhcpa.com	190
Corbishley, Francis	francis.corbishley@moorestephens.com	168/174
Cordano, Kevin	kevin.cordano@hcv.com	207
Corey, Jeffrey R.	jcorey@bonadio.com C: +1 585-750-5785 D: +1 585-249-2723	211
Coria, Nelly	ncoria@valdivia.com.bo C: +591 79137821	39
Cornwall, Brett	bcornwall@moorestephens.com.au	25
Corrall, Stephen	stephen.corrall@moorestephens.com	161
Costanzo, Davide	dcostanzo@moorestephens.com.au C: +61 (0)411 155 454	25
Costello, D. Michael	mike.costello@elliottdavis.com	181



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Cotoret, Zaidet	zcoret@moorestephens.com.ve C: +58 414 326 98 09 D: +58 212 7938814	220
Couchman, Jeffrey	jcouchman@bonadio.com C: +1 716-860-0813 D: +1 716-250-7852	211
Couture, Chantal	ccouture@demersbeaulne.com	45
Cowan, Philip	phil.cowan@moorestephens.com C: +44 7887 626237 D: +44 20 7651 1807	161
Cox, Doug	dcoc@atkinsoncpa.com	176
Coyne, Pamela	pamela.coyne@moorestephens.com	169
Craig, Scott	scott.craig@moorestephens.com	168
Cranford, David	david.cranford@elliotttdavis.com	181
Craninx, Philippe	philippe.craninx@winx.be	36
Craw, Gavin	gavin.craw@markhams.co.nz C: +64 27 289 1979	122
Crawford, Mark A.	crawford@moorestephensdm.com	185
Cresswell, Scott W.	scresswell@bonadio.com C: +1 585-750-6996 D: +1 585-249-2702	211
Crowley, Deborah L.	dcrowley@eadiepaynellp.com	210
Cruz Alemán, Iván	lcruz@msc.com.mex	117
Cummings, Linda	lcummings@moorestephens.com.au D: +61 (0)3 9909 7371	22
Cummings, Patricia A.	pcummings@citrincooperman.com	203
Cutler, Howard L.	hcutler@beenegarter.com C: +1 616 481-7678	188
Czudaj, Miecio	miecio.czudaj@moorestephens.nz	124
Dagarag, Ray	ray.dagarag@hcv.com	
DaGraca, Chad	cdagraca@dgccpa.com	178
Dahari, Boaz	boazd@lionorl.co.il C: +972 54 6788009	99
Dahl, Erik	ed@moorestephens.dk C: +45 30 13 64 87	65
Dailey, Paul H.	pdailey@citrincooperman.com	203
Dakis, George	gdakis@moorestephens.com.au C: +61 (0) 400 816 367 D: +61 (0)3 9608 0106	25
Dale, Alvin F.	adale@dmcl.ca	47
Dalloway, Mark	mark.dalloway@markhams.co.nz C: +64 21 136 7439	122
Daly, Patrick	pdaly@citrincooperman.com	203
Daniel, Derek	derek.daniel@elliotttdavis.com	
Daniel, Martin	martin.daniel@moorestephens.com	161
Dańsa, Michal	michal.dansa@moorestephens.cz C: +420 604 905 440	59/60
Daren, Michael Barry	mdaren@segallp.com C: +1 (647) 400 5762 D: +1 (416) 490 3453	46
Datlen, Stuart	stuart.datlen@moorestephens.com C: +44 (0)7715 052516 D: +44 (0)23 8082 1526	173
Davies, Jon	jon.davies@armaninoLLP.com D: +1 (408) 200-6411	

194/199/209/212/213/214

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Davies, Wendy	wdavies@moorestephens.com.au	25
Davis, David	david.davis@armaninoLLP.com C: +1 925 963 2197	214
Davis, Greig	gdavis@doeren.com D: +1 (248) 244-3071	185
Davis, Richard E.	rick.davis@elliottdavis.com D: +1 864-242-2657	188
Davis, Sharon A.	sdavis@frazerllp.com	194
De Anda Sánchez, José	jcdeanda@msdat.com.mx C: +52 155 3538 6194	114
De Anda Turati, José Antonio	jdeanda@msdat.com.mx C: +52 155 3733 1235	114
de Bie, Paul	pauldebie@wvdb.nl C: +31 (0) 6 46 40 44 89 D: +31 (0) 88 194 82 60	119
De Couto, Rebecca	rdecouto@htd.bm	38
de Jager, Heinie	hdejager@grg.moorestephens.co.za	141
de los Santos Anaya, Carlos	csantosa@msc.com.mx D: +52 444 829 7470	117
De los Santos Anaya, Marcelo	msantosa@msc.com.mx C: +52 444 829 0175	117
De los Santos Fraga, Javier	jsantos@jsc.com.mx C: +52 1834 1060 689	111
De los Santos Valero, Gerardo	gsantos@jsc.com.mx C: +52 1834 1113-131	111
De los Santos Valero, Javier	jsantosv@jsc.com.mx C: +52 1834 1114 391	111
De los Santos Valero, José Ventura	vsantos@jsc.com.mx C: +52 1834 1114 815	111
De Luca, Gerry	gdluca@demersbeaulne.com D: +1 (514) 878 0294	45
De Marchi, Andrea	a.demarchi@axisnet.it	99/100
De Mol, Manuella	manuella.demol@moorestephens.be	36
De Muynck, Luc	luc.demuynck@moorestephens.be	36
de Oliveira, Adelmo	adelmo@msbrasil.com.br C: +55 31 9956-3731	40
de Siqueira, Eloi	esiqueira@msbrasil.com.br C: +55 11 99153 1831	42/43
De Smedt, Emiel	emiел.desmedt@moorestephens.be	36
de Villiers, Wilna	wilnad@pta.moorestephens.co.za	142/143
De Waele, Peter	peter.de.waele@winx.be	36
de Wijs, William	williamdewijs@wvdb.nl C: +31 (0) 6 10 60 45 93 D: +31 (0) 88 194 81 70	6/119
Deacon, Heather	heather.deacon@moorestephens.com C: +44 (0)7538 601341 D: +44 (0) 20 7651 1507	7
Dean, Jonathan D.	dean@moorestephensdm.com	185
Decosimo, J. Thomas	tom.decosimo@elliottdavis.com	181
Decosimo, Joe	joe.decosimo@elliottdavis.com	181
Decosimo, Nick	nick.decosimo@elliottdavis.com D: +1 (423) 266-6602	6/181
Decosimo, R. Frederick	fred.decosimo@elliottdavis.com	181
Decosimo, Rose E.	rose.decosimo@elliottdavis.com	181



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

DeFelice, Alexandra	adefelice@msnainc.org D: +1 917 338 6047	11/175
DeGennaro, Joseph C.	degennaro@moorestephensdm.com	185
DeJesus, Anthony	adejesus@citrincooperman.com	218
Del Barrio Alba, Armando	webmaster@delbarrioycia.com	114
Del Cid, José María	josemariadelcid @moorestephensjmc.com	148
Delgado, Zacarías	zdelgado@moorestephens.com.ve C: +58 414 326 71 65 D: +58 212 793 4939	220
Demers, Gil	gdemers@demersbeaulne.com	45
Dempsey, Adrienne	adrienne.dempsey@moorestephens.nz	123
Dennis, Michael	mdennis@segallp.com D: +1 (416) 490 3470	46
Denooze, Hilde	hilde.denooze@moorestephens-europe.com D: +32 (0) 2 627.18.32	9
DePoli, Michael J.	depoli@moorestephensdm.com	185
Dépraz, Déborah	deborah.depraz@moorestephens.ch	151/154
Desai, Divyesh	divyeshdesai@singhico.com C: +91 9820289402	87
Dessulemoustier- Bovekercke, Michael	m.dessulemoustier@msct.at C: +43 66488 766866 D: +43 1 531 74600	27
DeVito, Michael	mdevito@citrincooperman.com	203
Devlin, Gary	garydevlin@moorestephens.com	168
Dey, Andrew	a.dey@mowbreygil.com	45
Dhelia, Ankit	adhelia@singhico.com	87
Di Martino, Francisco	fdimartino@suarez-menendez.com	21
Diakogeorgios, Manny	mannyd@citrincooperman.com	203
Diamantaras, Diamantis	diamantis.diamantaras@moorestephens.gr C: +30 6977 456772	81
Diaz, Francisco	francisco.diaz@msib.es	148
DiCicco, Leonard N.	Indicicco@dgccpa.com	178
Diederich, Paul	paul.diederich@moore-stephens.lu	108
Diekow, Jörn	jd@turnbullirrgang.de	72
Dillon, Bob	bdillon@scandh.com C: + 1 443-827-3312 D: + 1 410-785-6746	196/197
Dillon, Carl J.	carl.dillon@moorestephensnathans.com C: +353 87 2535760	96
Dimas, Michel	michel.dimas@moorestephens-me.com C: +961 3 499094	107
DiNatale, Nathan	ndinatale@scandh.com	196
Dinca, Ana	ana.dinca@auditone.ro	132
Dingley, Neil	neil.dingley@moorestephens.com	174
Dinh, Thang Van	dinhthang@cpvietnam.vn	220
Discenza, Frank	fdiscenza@bonadio.com	211
Dixon, Andrew	andrew.dixon@msiom.com C: +44 7624 212024 D: +44 1624 662020	97
Dixon, Clive	clive.dixon@msiom.com C: +44 (0)7624 495050 D: +44 (0)1624 662020	97/98

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Doerr, Martin M.	mdoerr@bswllc.com D: +1 314 983 1350	216
Doikova, Sonia	doikova@msaudit.com C: +359 8788 07740	44
Dolan, Mervyn	mdolan@msca.co.uk C: +44 (0) 7590 229745	164
Domínguez Pulido, Martín Felipe	fdominguez@oma.com.mx C: +52 155 4362 5747 D: +5255 3687 2734	115
Donald, Gillian	gillian.donald@moorestephens.com	168
Donaldson, Peter J.	pdonaldson@dmcl.ca	47
dos Santos Neto, Paulo Cirilo	pcirilo@msbrasil.com.br C: +55 41 9928 1080	40
Doshi, Chirag	chiragdoshi@kjco.net	92
Dowling, Douglas A.	ddowling@citrincooperman.com	196
Dowling, Marcus G.	mdowling@mstillier.com C: +1 404 444 9438 D: +1 404 531 8127	177/179/186
Doyle, Timothy	tdoyle@bonadio.com C: +1 518-925-0548 D: +1 518-250-7705	211
dr. Sugárné Kéri, Anna	anna.keri@kesaudit.hu	86
Draper, Morris B.	m.draper@mowbreygil.com D: +1 780 421 5916	45
Dratch, Edward S.	edratch@citrincooperman.com	193
Drucker, Lori	ldrucker@citrincooperman.com	203/208
Druzianic, Dan	dan.druzianic@markhams.co.nz	122
du Plessis, Izak	izak@stb.moorestephens.co.za	144
du Preez, George	george@stb.moorestephens.co.za	144
Dubiel, J. Bernard	jdubiel@bonadio.com	211
Dubielová, Mária	maria.dubielova@bdrbb.sk	138
Duffy, Anthony	aduffy@bonadio.com C: +1 518-469-2694 D: +1 518-250-7715	211
Dugdale, Chris	chris.dugdale@mapartners.co.uk	229
Dumermuth, Ryan	ryan.dumermuth@reacpa.com	182
Duncan, Dan	dduncan@cdhcpa.com	190
Duncan, Ted	tduncan@frostpllc.com D: +1 501 975-0248	192
Dunham, Kevin B	kdunham@bonadio.com	211
Dunican, John	john.dunican@armaninoLLP.com C: +1 (0) 925 498 1902	214
Dunker, Preben	prdu@moorestephens.dk C: +45 20 91 10 11	65
Dunne, Neal	ndunne@moorestephens.com.au C: +61 (0) 412 270 843 D: +61 (0)3 9608 0170	25
Dunnell, Al W.	adunnell@pscpcpa.com D: +1 206-382-7706	215
Durango Pérez, Mauricio	mdurango@moorestephens-ec.com C: +593 99196535	5/6/10/67
Dyer Ortega, Eduardo A.	edyer@oma.com.mx C: +52 155-2722-4766 D: +5255 3687 2714	115
Dykhouse, Terry	Dykhouse@doeren.com D: +1 248-244-3069	185



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Eagar, Ronald	reagar@grassicpas.com C: +1 516 238-3791 D: +1 516 336-2460	191/201/202
East, Charles Bradley	brad.east@elliotttdavis.com	181
Ebine, Motoko	mebine@seishin.or.jp	103
Echeverría Arceo, Daniel Oscar	decheverria@peonderegilvega.com C: +52 1999-9478-357	113
Ecker, Josef	josef.ecker@moorestephens.de D: +49 89 747240-15	78
Ecker, Norbert	n.ecker@kpwt-sr.de D: +49 9421 9939-77	78
Eckert, Doug D.	deckert@bswllc.com D: +1 314 983 1268	216
Eckhard, Horst	h.eckhard @moorestephensfrankfurt.de	74
Eder, Florian	f.eder@moorestephens.at C: +43 664 546 79 97	5/32
Eder-Wildpaner, Christine	c.eder@moorestephens.at C: +43 664 849 39 36	32
Edison, David	david.edison@moorestephens.com	161/162
Edvardsen, Martin	me@moorestephens.dk	65
Edwards, Michael	medwards@frazerllp.com	217
Efstratiou, Pambos	p.efstratiou@moorestephens.com.cy C: +357 99 438281 D: +357 (25) 820968	59
Eggenberger, Hans	h.eggenberger@toendury.li	226
Eguiarte Martinez, Héctor	hectoreguiarte@albertotapia.com.mx	112
Eichenauer, Donald	deichenauer@bonadio.com C: +1 585-750-5906 D: +1 585-249-2776	211
Eidher, Thomas	t.eidher@citytreuhand.at	27
Eiseman, Thomas P.	tom.eiseman@elliotttdavis.com	181
Eissa, Ahmed	aeissa@elayouty.com	135
Ekenseair, Keith	kekenseair@frostplllc.com C: +1 479 236 1925 D: +1 479 695-4320	187
El Alami, Yassine	yelalami@msbernossi.ma	118
El Ayouty, Mohamed H.S.	msayouty@elayouty.com C: +966 561 111 241	6/10/134/135
El Hirikah, Saeed	s.elhirikah@elayouty.com	134/135
Ellerbe, Malcolm	malcolm.ellerbe@armaninoLLP.com C: +1 408 568 1322	213
Elliot, Robert W.	bo.elliott@elliotttdavis.com	180
Elliott, David	david.elliott@moorestephens.com C: +44 (0)7887 626243 D: +44 (0)7887 626243	165
Enevoldsen, Stig	se@moorestephens.dk C: +45 22 72 29 28	62
Engberg, Lars Erik	lars.erik.engberg@moorestephens.se C: +46 (0)70 618 79 39	151
Enright, Robert	renright@bonadio.com C: +1 585-738-8642 D: +1 585-249-2842	211
Epure, Florin	florin.epure@auditone.ro	132
Erard, David	david.erard@hcv.com	206

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Ericsson, Anders	anders.ericsson@moorestephens.se C: +46 (0)70 896 08 93	151
Eriksson, Sture	sture.eriksson@moorestephens.se C: +46 (0)70 618 79 40	151
Erk, Arthur	aerk@citrincooperman.com	203
Esperon, Alfredo A.	aesperon@suarez-menendez.com	21
Espinosa Barro, Francisco José		145
Espinoza Jiménez, Ramón	ramon.espinoza@egcp.com.mx	113
Estigarribia Lezcano, Fernando José	festigarribia@ayca.com.py C: +595 981 407 889	128
Estrada Martinez, Rosa Martha	rosamartha@guerrerosanchez.com.mx C: +52 (442) 4794779	116
Etienne, Grégoire	gregoire.etienne@moorestephens.ch	154
Evangelista, David	devangelista@mssc-cpa.com	184/204
Evans, Gregg	gevans@bonadio.com	211
Evers, Till	evers@husemannpartner.de C: +49 160 94857610 D: +49 231 5411-308	73
Evlambides, Charalambos	charalambos.evlambides @moorestephens.gr C: +30 6977 401768 D: +30 2130 186103	81
Exner, Eberhard	exner@rinke-gruppe.de C: +49 (0)173 515 9803	80
Fabian, David	dfabian@bonadio.com C: +1 716-573-9378 D: +1 716-580-1561	211
Fagan, Mark L.	mfagan@citrincooperman.com C: +1 914 584 1451 6/193/196/203/204/205/207/208/218	
Fagnan, Martin	mfagnan@demersbeaulne.com	45
Fanjul, Joaquín	jfanjul@moorestephens-fidelitas.com 145/147/149	
Fanturová, Jitka	jitka.fanturova@moorestephens.cz C: +420 603 487 020	59/60
Farnleitner, Stefan	stefan.farnleitner@ms-salzburg.at C: +43 676 897 334721 D: +43 662 251500 - 721	31
Farrell, Hilary	hfarrell@msca.co.uk C: +44 (0) 7590 229744	166
Farrell, Jonathan	jfarrell@dgccpa.com	178
Fearon, Mark	mark.fearon@reacpa.com D: +1 330 308-6894	201
Feichter, David	david.feichter@bureauplattner.com	101
Feldberg, Jan Carson	jafe@moorestephens.dk	66
Feller, Michael	mfeller@citrincooperman.com	203/208
Femia, Giuseppe (Joe)	gf@gtreilly.com	178
Fenner, Paul	paul.fenner@moorestephens.com	164
Fernández Ripoll, Fernando	fernando.fernandezripoll @msmadrid.com	6/146
Fernández, Fernando	fernando.fernandez@msmadrid.com	145/146
Fernández, Pablo	pablo.fernandez@msmadrid.com	146
Fernandez, Wilfredo	wfernandez@citrincooperman.com	193
Ferrari, Giuseppe	giuseppeferrari@bluewin.ch	154



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Ferreira, Anton	antonf@frs.moorestephens.co.za C: +27 (0)83 463 0534	140
Ferreira, Merwyn	merwynf@nw.moorestephens.co.za C: +27 (0)72 529 2672	142/143
Festi, Frank L.	frank.festi@reacpa.com D: +1 330 661-0228	197
Fey, Michael	m.fey@kpwt-la.de C: +49 (0)871 96240 34	78
Fielstein, Howard	hfielstein@citrincooperman.com	203/208
Finch, Michael	michael.finch@moorestephens.com	175
Fine, Alan J.	afine@bswllc.com D: +1 314 983 1292	216
Finzer, Darlene	darlene.finzer@reacpa.com D: +1 (330) 308-6867	201
Fischer, Anita	a.fischer@moorestephens.at C: 0043 (0) 676 838 20 450 D: +43 (01) 877 39 00	28
Fischer, Jürgen	j.fischer@moorestephens.at C: +43 (0) 676 838 20 440 D: +43 (01) 877 39 00	28
Fischer, William	wfischer@grassicpas.com C: +1 516 650-3692 D: +1 516 336-2410	191/202
Fish, Alistair	alistair.fish@mapartners.co.uk	229
Flaig, Chris	chris.flaign@elliottdavis.com	181
Flanagan, Stephen	sflanagan@traviswolff.com D: +1 972 590 5237	184
Flannery, James J.	jflannery@mshpc-cpa.com C: +1 908 304 3886	184/204
Flashberg, Jason	jasonf@hcv.com	217
Flegas, Giannis	giannis.flegas@moorestephens.gr C: +30 6977 456748 D: +30 2130 186067	81
Flesher, Greg	gflesher@frostpllc.com D: +1 501 975-0204	192
Flewellyn, Cary M.	cflewellyn@mstill.com C: +1 404 583 7546 D: +1 404 531 8123	177
Flom, Ted A.	tflom@bswllc.com D: +1 314 983 1294	216
Flores Carrillo, Pedro	pflores@oma.com.mx C: +52 155-2899-9036 D: +5255 3687 2732	115
Flower, Mike	mike.flower@markhams.co.nz	123
Fogarolo, Andrea	afogarolo@dfaudit.com C: +39 335 7350 639	99/100
Fong, Peter	peterfong@moorestephens.com.my	109
Ford, Renee B.	renee.ford@elliottdavis.com	181
Ford, William B	wbf@gtreilly.com	178
Fortier, Liliane	lfortier@demersbeaulne.com	45
Fortin, Janice M.	fortin@moorestephensdm.com	185
Fortún, Arturo	afortun@msratio.com	38
Foster, Vintage	vintage.foster@armaninoLLP.com	214
Fox, Todd R.	fox@moorestephensdm.com	185
Fracker, James	jim.fracker@reacpa.com	219

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Francis, Graham	graham.francis@moorestephens.com C: +44 (0)7960 784027 D: +44 (0) 1243 520645	166
Frech�ette, Jean-Luc	jlfrechette@demersbeaulne.com	45
Freda, David	dfreda@grassicpas.com C: +1 516 650-1029 D: +1 516 336-2417	191/202
Freiburger, Joe	jfreiburger@scandh.com	197
Freke, David	david.freke@moorestephenscfp.com C: +44 (0)7887 513104	163
Freudel, Ulrich	ulrich.freudel@moorestephens.de D: +49 621 42263-20	76
Fricke, S�oren	sf@moorestephens.dk	65
Friend, George	gfriender@pe.moorestephens.co.za	143
Fries, Paul	pfries@bonadio.com C: +1 585-750-3571 D: +1 585-249-2840	211
Froelich, Ken	ken@hcvr.com	195
Fr�oschl, Harald	h.froeschl@kpwt-pa.de D: +49 851 7204 61-157	78
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Fuelling, Patrick D.	fuelling@moorestephensdm.com	185
Fuertes, Andr�es	ar@arasociados.com	149
Fujimoto, Koh	kfujimoto@cdhcpa.com	190
Fulton, James T.	jim@msal.com.hk	84
Furney, Donald L	dfurney@dmcl.ca	47
F�urst, Thomas	fuerst@n.fuerst-beratung.de	79
Furtado Cazes, Ximena	xfurtado@ppv.com.uy	219
Fusco, Peppe	pfusco@moorestephens.com.au C: +61 (0) 421 670 110 D: +61 (0) 8 8205 6243	22
Fussell, Timothy	timothy.fussell@moorestephens.com	161
Gadant, Sylvie	sgadant@citrincooperman.com	193
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Gagliardi, Jon S.	jjgagliardi@mspc-cpa.com C: +1 908-451-4152	184
Gago Peromingo, Daniel		145
Gahagan, Patrick	pgahagan@scandh.com	196
Galanis, Dionisis	dionisis.galanis@moorestephens.gr C: +30 6977 456773	81
Galiulina, Maria	galiulinam@moorestephens.ru C: +7 (914) 742 81 19 D: +44 (0)207 651 1384	133
Gallagher, Andrew	andrew.gallagher@moorestephens-mc.com	117/161
Gallagher, Scott	sgallagher@citrincooperman.com	218
Gallagher, Simon	simon.gallagher@moorestephens.com C: +44 (0)7881 500016	37/161
Gallardo L�opez, Roberto	rgallardo@msdat.com.mx C: +52 (55) 3097-0362	114
Gallhofer, Renate	renate.gallhofer@interwp.com C: 0043 676 937 90 99	32



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Galli, Andrew	andy.galli@moorestephens.com C: +44 (0)7881 500021	161/162
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Garbowitz, Gary	gary.garbowitz@armaninollp.com D: +1 310 745-5754	194
Garcia, Delia	delia.garcia@agco-consultores.com	227
Garcia, Javier Calvet	javier.calvet @moorestephensibergrup.es	147
Garcia, Patricia	pgarcia@doeren.com C: +1 713-860-0279	189
Gard, Tom E.	tom.gard@armaninoLLP.com	214
Garfinkle, A. Harold	ahgarfinkle@segalllp.com D: +1 (416) 490 3450	46
Garrido Martin, Juan Manuel	kgarrido@moorestephensjmc.com	148
Gärtner, Uwe	ug@turnbullirrgang.de	72
Gawthrop, Robert E.	gawthrop@moorestephensdm.com	185
Geiselhart, Armin	armin.geiselhart@dr-horn.de D: +49 731 4095 52	79
Gelblum, Moshe	gelblum@lionorl.co.il C: +972 54 6788004	99
Gembom, Eli	egembom@segalllp.com D: +1 (416) 774 2418	46
Genovese, Gregg	ggenovese@bonadio.com C: +1 585-202-0880 D: +1 585-249-2878	211
Gentry, Michael W.	mike.gentry@elliottdavis.com	181
Gerster, Wilhelm G.	w.gerster@toendury.li	226
Gesser, José Francisco	francisco@msbrasil.com.br C: +55 47 9151 3745	41
Ghosh, Barun Kumar	cabarunghosh@gmail.com C: +91 98300 34914	93
Ghosh, Kaustuv Kumar	kaustavghosh@yahoo.com C: +91 9836 339103	93
Gianatasio, Thomas	tgianatasio@bonadio.com C: 518-852-2171 D: 518-250-7755	211
Gibb, Rebecca	rebecca@hcv.com	179
Gibbons, Claudia	claudia.gibbons@elliottdavis.com D: +1 864-242-2682	188
Gibbons, Nicola	nicola.gibbons@markhams.co.nz	124
Gibson, Jay	jay.gibson@elliottdavis.com D: +1 864-370-5617	188
Gibur Júnior, Luiz	gibur@msbrasil.com.br C: +55 41 9928 9642	40
Giganti, Brian J.	bgiganti@citriccooperman.com	196
Giglio, Tom	tgiglio@bonadio.com	211
Gil, Richard A.	r.gil@mowbreygil.com D: +1 780 421 5921	45
Gilad, Aviel	avielg@lionorl.co.il C: +972 54 6788016	99
Gilbert, Stacy L.	sgilbert@citriccooperman.com	193
Giles, Curt	curt.giles@hcv.com	206
Gilmour, Jess	jess.gilmour@markhams.co.nz D: +64 9 306 7109	121

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Gnatt, Paul J.	pgnatt@citrincooperman.com	196
Godoy, Magda Leticia	lgodoy@hnmoorestephens.com C: + (504) 9990-3942	83
Goertz, David J.	dgoertz@dmcl.ca	47
Goldberg, David	goldberg@lionorl.co.il C: +972 54 6788008	99
Goldis, Stanley	sgoldis@citrincooperman.com	207
Goldman, Jody	jgoldman@dgccpa.com	178
Goldstein, Steven	sgoldstein@grassicpas.com C: +1 917-658-6056 D: +1 212 223-5034	202
Goldsticker, Cathy B.	cgoldsticker@bswllc.com D: +1 314 983 1274	216
Gomes da Silva Filho, Ruy	ruy@msbrasil.com.br	40
Gomes, Francisco	moises.gomes@msbrasil.com.br	
Moisés de Almeida	C: +55 85 99996 7666	41
Gómez Aguilar, José Maria	jose.gomez@grupoams.com	146
Gómez Bilbao, Alfonso	info@moorestephens.es	145/146
Gong, Bo	gong-bo@126.com	56
Gonzales, Robert	rgonzales@traviswolff.com D: +1 972 590-5295	184
Gonzales, Victor	victorg@hcvl.com	193
González Bortolini, Margarita	gmomargarita@yahoo.com.mx	116
González Coteló, Daniel	dgonzalez@ppv.com.uy	219
González Ortega, Luis	luis.gonzalez@delbarrioicya.com	114
Gonzalez, Fernando	fernando.gonzalez@mscyl.es	149
González, Mariano	mariano.gonzalez@mscyl.es	145/147/149
Goodie, Greg R.	greg.goodie@reacpa.com D: +1 330 308-6823	201
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Goodman, Jennifer A.	jennifer.goodman@elliottdavis.com	181
Goodswen, Clare	clare.goodswen@mapartners.co.uk D: +44 1603 227674	229
Goodwin, Chris	chris.goodwin@moorestephens.com C: +44 (0)7970 465562 D: +44 (0)1483 445702	169
Goodwin, Greg	ggoodwin@moorestephens.com.au	25
Goolsby, Russell J. "Jeff"	jgoolsby@mslcpa.com	217
Gopi, K	gopi@varmaandvarma.com	89
Gorbunova, Marina	marina.gorbunova@moorestephens.ru C: +7 (965) 322 77 04 D: +44 (0)207 651 1398	132
Gordon, Richard	rgordon@citrincooperman.com	203
Gorecki, Peter	pgorecki@moorestephens.com.au	25



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Gossman, Michael	mgossman@mslcpa.com	198
Gottardi, Altair	gottardi@msbrasil.com.br C: +55 47 9730 3456	41
Gouskos, Jim	jpgouskos@moorestephens.com.au C: +61 (0) 407 187 705 D: +61 (0) 8 8205 6204	5/22
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Govind, Vivek Krishna	vivekgovind@varmaandvarma.com C: +91 9846 057483	89
Gow, Denise	denise.gow@markhams.co.nz C: +64 27 481 1710	122
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Graiff, Bryan A.	bgraiff@bswllc.com D: +1 314-983-1390	216
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Green, Jonathan	jonathan.green@moorestephens.com	173
Greene, Steven A.	sgreene@citrincooperman.com	203
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Greenway, Jeffery S.	jeffery.greenway@elliotttdavis.com	182
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PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Groves, Charles F.	charles.groves@elliottdavis.com 181
Grow, Timothy A.	tim.grow@elliottdavis.com 180
Grumer, David	dgrumer@citrincooperman.com 203
Grzywacz, George	grzywacz@doeren.com D: +1 (248) 244-3415 185
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Guerrero Costa, Tomás	tguerrero@ppv.com.uy 219
Guerrero Marín, Javier	javier@guerrerosanchez.com.mx 116
Guillaume, Evelyne	evelyne.guillaume@moore-stephens.lu 108
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Gulman, Richard	rgulman@dgccpa.com 178
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Gutiérrez Higuera, Jesús	jgutierrez@egcp.com.mx 113
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PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Hammer, Jerri	jhammer@traviswolff.com D: +1 972 590 5385	184
Hammerschlag, Mark	mhamerschlag@moorestephens.com.au C: +61 (0) 419 550 460 D: +61 (0)3 9608 0165	25
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Hancock, Andy	andy.hancock@moorestephens.com C: +44 (0)7703 532593	172
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Hardin, Darren J.	darren.hardin@elliottdavis.com	182
Hardy, Karen	khardy@segallp.com C: +1 (647) 400 5374 D: +1 (416) 774 2414	46
Hargrave, Rob	rob.hargrave@markhams.co.nz D: +64 9 306 7112	121
Harikrishnanunny, P	harikrishnan@varmaandvarma.com	92
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Hart, Tres	tres.hart@moorestephens.be	9
Hartanto, Agus	ahartanto@moorestephens.co.id	95
Hartley, Barry S.	bhartley@dmcl.ca	47
Hartman, Nathan	nhartman@pscpa.com D: +1 206-382 7812	215
Harvey, Graeme	graeme@hbaudit.co.nz C: +64 27 2333 157 D: +64 6 878 2549	123
Harvey, Marshall M.	marshall.harvey@elliottdavis.com	181
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Hastings, Louise	louise.hastings@moorestephens.com D: +44 (0)1243 520625	166
Hathorn, Gordon	g.hathorn@mowbreygil.com	45
Hathorn, Michael	mike.hathorn@moorestephens.com C: +44 (0)7887 626264	5/7/161
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Hayes, Brian	brian.hayes@moorestephensnathans.com C: + 353 87 6195619 D: +353 214255319	96

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Hayne, James H.	james.hayne@elliotttdavis.com	209
Haynes, Lee E.	lee.haynes@elliotttdavis.com	180
Hazel, James E.	jim.hazel@elliotttdavis.com	180
Hazleman, Tarsha	tarsha.hazleman@markhams.co.nz D: +64 9 306 7300	121
Hébert, André	ahebert@demersbeaulne.com	45
Hedegaard-Kristensen, Tom	th@moorestephens.dk C: +45 51 71 58 44	62
Hedström, Björn	bjorn.hedstrom@moorestephens.se C: +46 (0) 739 42 42 50 D: +46 (0)31 722 42 50	150
Heflin, Scott	sheflin@scandh.com	197
Hegab, Mohsen	mohsen@moorestephensegypt.com C: +20 1001622020	69
Heilich, David P.	dheilich@bswllc.com C: +1 314-623-2238 D: +1 314 983 1273	216
Heimeroth, Peter	p.heimeroth@moorestephensnaust.de	72/76
Helm, Sven	sven.helm@moorestephens.de C: +49 (0)172-8866893 D: +49 (0)621-42508-25	78
Helml, Herbert	h.helml@moorestephens.at	30/31
Hemann, Darla K.	dhemmann@bswllc.com D: +1 314-983-1203	216
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Henley, Lynn	lynn.henley@armaninoLLP.com	212
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Henriksen, Peter Vinstrup	pvh@moorestephens.dk C: +45 20 90 78 11	62
Henriques, Teresa	teresa.henriques@moorestephens.pt	130
Henry, Paul	phenry@bonadio.com C: +1 585 750 6081 D: +1 585 249 2792	211
Henry, William	whenry@msca.co.uk C: +44 (0)7802 365206	170/171
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Hensler, James	jim.hensler@reacpa.com D: +1 740 376-9090	195
Herczeg, Imre	imre.herczeg@mshc.hu	85
Herczeg, Zoltán	zoltan.herczeg@mshc.hu	85



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Hernández Gil, Jesús	jhernandez@moorestephensjmc.com	148
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Hewitt, Richard F.	rick.hewitt@elliotttdavis.com	182
Hewitt-Boorman, Miles	miles.boorman@moorestephens.com	175
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Higgins, Bernadette	bernadette.higgins@moorestephens.com	169
Higgins, John	jhiggins@moorestephens.com.au	25
Hilger, Günter	guenter.hilger@moorestephens.de	77
Hill, Alan C.	alan.hill@reacpa.com D: +1 440 266-0907	182
Hill, William	william.hill@mapartners.co.uk	229
Hillary, Sarah	sarah.hillary@moorestephens.com	161
Hillermann, Hans	hhillermann@dbn.moorestephens.co.za C: +27 (0)79 6942662	140
Hilpold, Armin	armin.hilpold@bureauplattner.com	101
Hilton, Nicholas	nick.hilton@moorestephens.com C: +44 (0)7887 626214 D: +44 (0)20 7651 1020	162
Hinnerup, Dan	dh@moorestephens.dk C: +45 29 29 90 96	64
Hinsberg, Thomas J.	hinsberg@moorestephensdm.com	185
Hoag, Robin D.	hoag@doeren.com	185
Hochman, Michael	mhochman@grassicpas.com C: +1 914-582-8337 D: +1 845-634-5300	201
Hoffman, Brian	bjhoffman@citrincooperman.com	207
Hoffman, Ferdinand	ferdinandh@ctn.moorestephens.co.za	139
Hofman, Mara	marah@hcv.com	195
Holbrook, Lauren	lauren.holbrook@moorestephens.com	161
Holcomb, Kenneth H.	kenneth.holcomb@elliotttdavis.com	188
Holmdahl, Ray G.	rayh@pscpc.com D: +1 (206) 382 7707	215
Holmes, Caroline	caroline.holmes@moorestephens.com	161
Holthouse, Phil	phil@hcv.com D: +1 310 566 1911	195
Holton, F. Wayne	wholton@citrincooperman.com 193/196/203/204/205/207/208/218	
Hooi, Joanne	jh@moorestephens.com.my	109
Hoops, Mark	mark.hoops@reacpa.com D: +1 419 229-6678	192
Hopkins, Angie	ahopkins@frostpllc.com D: +1 501 975-0132	192
Horan, Daniel	dhoran@moorestephens.com.au C: +61 (0) 417 609 341 D: +61 (0) 7 4783 8002	23

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Hoult, Richard	rhoult@moorestephens.com.au C: +61 (0) 411 865 952 D: +61 (0) 7 3640 4060	23
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Howard, Renata	rhoward@citrincooperman.com	205
Hoyos, Gabriel	ghoyos@msratio.com	38
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Hrženjak, Zlatko	zlatko.hrzenjak@revidens.hr	58
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Huang, Li Li	lhuang@citrincooperman.com	203
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Hughes, William	whughes@grassicpas.com C: +1 845-548-0889 D: +1 845-405-7301	201
Huizing, Marla E.	mhuizing@beenegarter.com C: +1 616 558-9690	188
Humphreys, Stephen	stephen.humphreys@moorestephens.com C: +44 (0)7959 307104	161
Hung, Joanne Y.M.	joannehung@ms.com.hk	84
Hutchins, Greg	greg@hcv.com 6/179/186/193/195/206/207/217	
Hüttl, Andreas	juettl@n.fuerst-beratung.de	79
Huyberechts, Frank	frank.huyberechts@moorestephens.be	36
Hyatt, Larry	larry.hyatt@elliottdavis.com	200
Iannuzzi, Michael	miannuzzi@citrincooperman.com	203
Ibrahim, Hussein	hibrahim@citrincooperman.com	203
Iftodii, Cristina	cristina.iftodii@moorestephens.ru C: +7 (919) 770 38 86 D: +44 (0)207 651 1393	132
Ignatidis, Theo	theodosis.ignatidis@moorestephens.gr C: +30 694602272 D: +30 2130 186140	81
Imondi, Alberto	ai@auditcrc.com C: +41 79 363 4778	152
Ineson, Richard	richard.ineson@markhams.co.nz C: +64 21 662 966	121
Ishiwata, Nobuyuki	nobuishiwata@seishin.or.jp	5/103
Ito, Dennis	dennis.ito@hcv.com	186



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Iuliano, Nino	nino.iuliano@mssluzern.ch C: +41 786080085 D: +41 (0)41 555 05 52	153
Jackson, James S.	james.jackson@elliottdavis.com	176
Jaeger, Scott	sjaeger@pscpc.com D: +1 206-344-7545	215
Jagau, Anke	anke.jagau@rinke.eu D: +49 (0)202 2496 238	80
Jain, Gopal	gjain@singhico.com	87
Jain, I. C	icjain@kjco.net	92
Jain, Meena	meenajain@kjco.net	92
Jain, Narendra	narendra@kjco.net	92
Jain, Naveen	naveenjain@kjco.net	93
Jain, Pankaj	pankaj@kjco.net C: +91 7506645030	92
Jain, Ramesh	kolkata@singhico.com	88
Jain, S. K	edp@kjco.net	92
Jain, Vijay	vijayjain@singhico.com	88
Jandečka, Jiří	jiri.jandecka@moorestephens.cz C: +420 603 518 354	59/60
Jandečka, Miroslav	miroslav.jandecka@moorestephens.cz C: +420 603 479 170	59/60
Janes, Prisca	prisca.janes@bureauplattner.com	101
Jankovcová, Věra	vera.jankovcova@moorestephens.cz C: +420 604 208 451	59/60
Jannelli, Robert J.	rjannelli@misp-cpa.com C: +1 908-451-4167	184
Jansen, Stefan	s.jansen@drvcf.nl	120
Jaramillo, Juan Francisco	juanfran@moorestephens-ec.com C: +593 99541089	67/68
Jasinski, Dawn	jasinski@doeren.com D: +1 248-244-3121	185
Jayaseelan, Joseph	josephaiyar@sltnet.lk	228
Jeffries, Thomas R.	tom.jeffries@reacpa.com D: +1 330 521-4533	199
Jenkins, Jim	jjenkins@scandh.com	196
Jensen, Christoffer	cj@buusjensen.dk C: +45 26 70 53 03	62
Johansson, Jan-Erik	jan-erik.johansson@moorestephens.se D: +46 (0)303 109 00	150
Johansson, Peter	peter.johansson@moorestephens.se C: +46 70 555 8762	151
Johnson, Andrew	ajohnson@moorestephens.com.au C: +61 (0) 510 544 571 D: +61 (0)3 9608 0147	25
Johnson, Chris	chrisjohnson@moorestephens.com.sg C: +65 9338 9254 D: +65 6329 2703	137
Johnson, David	djohnson@mstillier.com C: +1 404 401 4547 D: +1 770 236 9013	186
Johnsson, Martin	martin.johnsson@moorestephens.se C: +46 703 517158 D: +46 40 102666	150
Jones, Dan R.	dan.jones@armaninoLLP.com C: +1 510 388 2670	214
Jones, Gareth	gareth.jones@moorestephens.com	161

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Jones, Karen	karen.jones@scott-moncrieff.com	
Jordan, Karl J.	karl.jordan@elliotttdavis.com	181
Jordan, Scott	sjordan@bonadio.com C: +1 716-998-3945 D: +1 716-250-7841	211
Joris, Mark	mark.joris@moorestephens.be	35
Jose, Fizo Kollanoor	fizo@varmaandvarma.com	91
Jošić, Mario	mario.josic@revidens.hr	58
Julve, Manuel	mjulve@arasociados.com	145/149
Junaidi, Fazal	fjunaidi@elayouty.com	134/135
Jung, Luiz W.	jung@msbrasil.com.br C: +55 47 9984 7030	41
Jurka, Robert	robert.jurka@moorestephens.cz C: +420 734 685 805	59/60
Jurkschat, Chris	c.jurkschat@mowbreygil.com D: +1 780 421 5911	45
Jwo, Jackson C.J.	jackson.jwo@moorestephens.com.tw	156
Kahraman, Erkan	erkan.kahraman @moorestephens.com.tr	158
Kainrath, Michael	m.kainrath@citytreuhand.at	27
Kallinger, Thomas	t.kallinger@moorestephens.at	27/30/33
Kamide, Thomas	tkamide@bonadio.com C: +1 315-569-2955 D: +1 315-214-7825	211
Kao, Michael	mike_kao@moorestephens.com.tw	156
Kapnides, Maria	maria.kapnides@moorestephens.gr C: +30 6977 456747	81
Karam, Luiz Sallé	lskaram@msbrasil.com.br C: +55 21 99433 6837	42/43
Karaolis, Nikos	nikos.karaolis@moorestephens.gr C: +30 6977 456761	81
Karić, Darko	darko.karic@audit.hr C: +385 98 982 95 92	58
Karkhanis, Bhupendra	bhupendra@kjco.net	92
Karlitz, Gary M.	gkarlitz@citrincooperman.com	203
Karls, John	jkarls@traviswolff.com D: +1 972 590-5223	184
Karnik, Anil	anil.karnik@raynraymumbai.com C: +91 9820300535	93/94
Katzmayr, Erwin	e.katzmayr@moorestephens.at	27/30/33
Kaufman, Perry S.	pkaufman@traviswolff.com D: +1 972 590 5360	184
Kaufman, Roy	roy.kaufman@armaninollp.com D: +1 310 745-5822	194
Kaufman, Tracy	tracy.kaufman@reacpa.com D: +1 614 923-6535	183
Kaufmann, Ralf	r.kaufmann@moorestephensnaust.de D: +492371774681	76
Kay, Hassib M.	hassib.kay@moorestephens-qa.com	131
Kay, Kenneth W.	kkay@traviswolff.com D: +1 972 590 5236	184

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Kearney, Brian	brian.kearney@moorestephensnathans.com C: +353 87 8202311	96
Keasal, Robert C.	rkeasal@pscpa.com D: +1 206-382-7724	215
Keefe, James T.	jkeefe@bonadio.com C: +1 716-481-9080 D: +1 716-580-1551	211
Keiser, Jamie	jkeiser@bonadio.com C: +1 315-744-3758 D: +1 315-214-7562	211
Keller, Rose	rkeller@mstillier.com C: +1 404 272 7023 D: +1 404 531 8214	177
Kells, David	dkells@citrincooperman.com	203
Kelly, Keiron	k.kelly@msnorthwest.co.uk	171
Kelly, Wendy	wkelly@cdhcpa.com	190
Kemp, Phillip	pkemp@pe.moorestephens.co.za D: +27413653521	143
Kempf, Oliver	o.kempf@moorestephens.at D: +43 512 90832011	29
Kennedy, Charles S.	csk@gtreilly.com	178
Kennedy, George L.	george.kennedy@elliotttdavis.com	188
Kennett, Brian D.	bkennett@pscpa.com D: +1 206-382-7715	215
Kesavasarma, P. V. P.	pvk@kjco.net C: +91 9868145676	93
Kettel, Rudolf	kettel@n.fuerst-beratung.de C: +49 171 5434621 D: +49 911 8609 206	79
Keyo, David J.	djk@gtreilly.com	178
Kheil, Eva Maria	e.kheil@moorestephens.at	29/32
Kim, Dogyun	kdg@shcpa.co.kr	106
Kimber, Jacquelyn	jacquelyn.kimber@moorestephens.com	161
Kiño, Ivan	ivan.kino@bdrbb.sk	138
Kiño, Martin	martin.kino@bdrbb.sk	137/138
Kinsella, Gail M.	gkinsella@bonadio.com	211
Kirkpatrick, Andrew	andrew.kirkpatrick@markhams.co.nz	122
Kirschenbaum, Bruce	bruce.kirschenbaum@armaninoLLP.com	209/214
Kishi, John	johnk@hcv.t.com	195
Kittayakiern, Suvimol		157
Klarić, Boris	boris.klaric@revidens.hr	58
Klein, Heribert	h.klein@rhein-emscher.de D: +49 (0) 203 29506 613	74
Klein, Howard P.	hklein@citriccooperman.com	218
Klima, Jeffrey M.	jklima@scandh.com	196
Kline, Michael	mkline@citriccooperman.com	207
Kling, Johan	johan.kling@moorestephens.se C: +46 703 517150	150
Kliosiss, Victor K.	victor.kliosiss@elliotttdavis.com	180
Knapp, Bruce G.	knapp@moorestephensdm.com	185
Knapp, Edward S	eknapp@bonadio.com	211
Knudsen, Jan	jk@moorestephens.dk C: +45 40 26 67 13	

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PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Koch, Denise	dkoch@citrincooperman.com	203
Koepke, James A.	koepke@moorestephensdm.com	185
Kohlberg, Dale	dalek@ctn.moorestephens.co.za	139
Kohn, Daniel J.	dkohn@citrincooperman.com	203
Kölbel, Felix	f.kölbel@moorestephensfrankfurt.de	74
Kollberg, Carl Magnus	cmk@moorestephens.se C: +46 (0)734 19 39 10	149
König, Jochen	j.koenig@rhein-emscher.de D: +49 (0) 203 29506 752	74
Konopko, Stanley	skonopko@bonadio.com C: +1 585-729-1047 D: +1 585-249-2858	211
Kopp-Pichler, Ulrike	u.kopp-pichler@moorestephens.at	28/29
Kopyar, Denise	dkopyar@citrincooperman.com	207
Koscielny, Daniel	dkoscielny@bonadio.com C: +1 716-698-4721 D: +1 716-250-7826	211
Kosher, Elliott	ekosher@segalllp.com D: +1 (416) 490 3455	46
Koshkin, Carrie	koshkin@doeren.com C: +1 713 353 8107	189
Kossev, Anton	moore_stephens@mbox.contact.bg	44
Kotsapas, Michael	michael.kotsapas@moorestephens.com C: +44 7909 916030 D: +44 207 651 1023	161
Kourtellas, Stylianos	stylianos.kourtellas@moorestephens.gr C: +30 6977 456764	81
Kozhikenov, Serik	serik.kozhikenov@moorestephens.kz C: +7 777 775 0900	105
Kramer, Linda J.	ljk@gtreilly.com	178
Krämer, Peter	pkraemer@rinke-gruppe.de C: +49 (0)172 2000495	80
Kramer, Roy H.	rkramer@bswllc.com D: +1 314 983 1265	216
Kränzlin, Kurt	kurt.kraenzlin@rietmann-partner.ch	154
Krassnig, Leopold	l.krassnig@moorestephens.at	30
Kreft, Gerald	gerald.kreft@uniconsult.at	30
Kretschmer, Sabine	s.kretschmer@moorestephens.at	27
Kriner, Robert	rkriner@bonadio.com C: +1 716-860-0811 D: +1 716-250 7842	211
Kroiss, Thomas	t.kroiss@moorestephens.at C: +43 664 308 18 06	28
Kronbergs, Zigurds Guntis	zigurds.kronbergs@moorestephens-europe.com C: +44 (0)747 867 6106 D: +44 (0)1284 811752	9
Krstičević, Jeni	jeni.krsticevic@audit.hr	58
Krug, Dunja	dunja.krug@moorestephens.de C: +49 163 298 5183 D: +49 211 2613 08-22	72
Kuchar, Michael	kuchar@moorestephensdm.com D: +1 713 860-0246	189
Kuchinsky, Matthew	mkuchinsky@citrincooperman.com	218
Kuechler, Larry	larry.kuechler@armaninoLLP.com D: +1 (408) 497-1211	213



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Kuo, Alex	alex@moorestephens.com.tw	5/156
Kusber, Helmut	kusber@rinke-gruppe.de C: +49 (0)172 2032198	80
Kwaśny, Iga	i.kwasny@msca.pl C: +48 601 088 206	6/129/130
La Rocca, John	jlarocca@moorestephens.com.au	25
LaBonte, Reginald J.	rlabonte@dmcl.ca	47
Lachance, Stéphane	slachance@demersbeaulne.com	45
Lackowitz, Ted B.	tlackowitz@citrincooperman.com	203/208
Lacovissi, Paul A.	placovissi@citrincooperman.com	203
Ladegaard, Anders	al@moorestephens.dk C: +45 40 35 78 11	61
Lafountain, Brian	blafountain@bonadio.com	211
LaFrenier, Brian E.	blafrenier@beenegarter.com C: +1 616-550-3892 D: +1 616 235-2072	188
Lahdenpaa, Jukka	jukka.lahdenpaa@rewinet.fi	70
Lahe, Kalle	klea@klea.ee C: +372 50 68 765	226
Lakdawala, Farad Kersi	farad@moorestephens-uae.com C: +971 50 6515394	159
Lakofsky, Matthew W.	mlakofsky@citrincooperman.com	207
Lam, Glory K.Y.	glorylam@ms.com.hk	84
Lam, Grant	Grant.Lam@armaninoLLP.com D: +1 (415) 568-3291	212
Lamanna, Frank P.	frank.lamanna@elliotttdavis.com	198
Lamb, Mark	mark.lamb@moorestephens.com	161
Lamb, Simon	simon.lamb@moorestephens.com	162
Lambert, Brona	brona.lambert@moorestephens-jersey.com C: +44 (0)7797 739005	103
Land, Chris	cland@moorestephens.com.au D: +61 (0) 7 4796 9960	26
Landivar, Freddy	flandivar@valdivia.com.bo C: +591 72125758	39
Landry, Todd C.	tlandry@eadiepaynellp.com	205
Lane, Barbara	blane@citrincooperman.com	218
Lane, Jennifer	jenniferlane@elliotttdavis.com	200
Lane, Nicholas	moorestephens @moorestephensbvi.com	43
Lankford, William C.	blankford@mstillier.com C: +1 404 307 9717 D: +1 404 531 8132	177
Lao, Mei Leng	laomeileng@moorestephens.com.sg C: +65 90267794 D: +65 6329 2706	137
Larson, Eric J.	elarson@beenegarter.com	188
Larsson, Niklas	niklas.larsson@moorestephens.se C: +46 (0)739 42 42 16 D: +46 (0)31 722 42 00	150
Lassarev, Monica	monica.lassarev@lassarev6530.se C: +46 (0)734193920	149
Latarche, Paul	paul.latarche@moorestephens.com C: +44 (0)7970 198001	161/162

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Lau, Marty	marty.lau@moorestephens.com C: +44 (0)7899 070609 D: +44 (0)20 7651 1342	161
Lauerwald, Uwe	uwe.lauerwald@ludewig-sozien.de C: + 49 (0)170 4869 238	77
Lavsky, Pavel	pavel.lavsky@moorestephens.com.ua C: +380 (99) 433 75 32 D: +44 (0)207 651 1386	159
Law, Ida Y.M.	ida@ms.com.hk	84
Laycock, Phil	playcock@grassicpas.com C: +1 646 942-8405 D: +1 212 223-5037	202
Lazarevic, Charles	charles.lazarevic@moorestephens.com C: +44 (0)7887 626295	161
Lazarus, Adam	alazarus@citrincooperman.com	203
Le Mieux, Rachel A.	rlemieux@pscpc.com C: +1 206.250.4678 D: +1 206.382.7711	215
Leacy, Trevor P.	trevor.leacy@moorestephensnathans.com C: +353 87 280 8302 D: +353 21 425 5312	96
Leaper, Tom	tom.leaper@armaninollp.com D: +1 310 745-5759	194
Leckzinska, Maria	mleckzinska@moorestephens.co.id	95
Lee, David	david.lee@armaninoLLP.com	213
Lee, David C.	dlee@pscpc.com D: +1 206-382-7787	215
Lee, Kook-Hee	khlee30@samhwacpa.com C: +82 11 338 6960 D: +82 554 6960	106
Leggiero, Heather	hleggiero@bonadio.com C: +1 518-859-4925 D: +1 518-250-7724	211
Lehane, Eoin	eoin.lehane@moorestephensnathans.com C: +353 (0)87 2515410	96
Leitner-Hofbauer, Sandra	s.leitner@citytreuhand.at	27
Lemus, Maffalda	mlemus@moorestephens.com.ve C: +58 414 335 94 76 D: +58 212 7942085	220
Lenihan, Maurice T.	mlehan@msmcnamara.ie	96
Leo, Lianny	lleo@moorestephens.co.id	95
Leone, Salvatore	sleone@citrincooperman.com	203
Lerch, Tony	tony.lerch@moorestephens.ch	154
LeRoy, Jason	leroy@doeren.com D: +1 248-244-3177	185
Leung, Alexandra	alex.yeung@hcv.com	207
Leung, Rudolf K.M.	rudolf@ms.com.hk D: +852 27387730	84
Levenstein, Brian S.	blevenstein@citrincooperman.com	203
Levin, Sam	sam.levin@armaninollp.com D: +1 310 745-5701	194
Levine, Steven	steven.levine@moorestephens.com	161
Lewis, Barbara A.	blewis@atkinsoncpa.com	176



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Li, Gaolei	ligaolei@dahua-cpa.com	5/9/48
Li, Jincai	zhlcpa@163.com	5/56
Li, Kenny	kli@citrincooperman.com	203
Liang, Chun	lc@dahua-cpa.com	5/9/48
Liao, Jianbo	Liaojianbo@xhpcas.com	55
Liberda, Jiří	jiri.liberda@moorestephens.cz D: +420 724 296 323	59/60
Lilly, John R.	johnl@hcvct.com	179/217
Lim, Huck Hai	hlim@moorestephens.com.my	109
Lim, Peng Huat	phlim@complete-corp.com.sg C: +65 9769 9215 D: +65 6329 2741	137
Lima da Silva, Jarbas	jarbaslima@msbrasil.com.br C: +55 51 9986 1501	39/42
Lima, Edison Pereira	edilima@msbrasil.com.br C: +55 11 99222 2375	40/42/43
Lin, Ivy	ivy_lin@moorestephens.com.tw	156
Lindesson, Ulf	ulf.lindesson@moorestephens.se C: +46 (0)734 19 39 04	149
Lindgren, Adrienne J.	alindgren@eadiepaynellp.com	210
Lindsay, Steven	slindsay@msca.co.uk C: +44 07703 133364	166/167
Lion, Moshe	lion@lionorl.co.il	99
Lipphardt, Bettina	blipphardt@bonadio.com C: +1 315-247-1517 D: +1 315-214-7561	211
Liriano, Joseina	jliriano@moorestephensula.do	66
Liriano, Maira	mliriano@moorestephensula.do	66
Lisko, Tammy	tlisko@frostpllc.com D: +1 501 975-0102	192
Littler, Victoria	victoria.littler@moorestephens.com	7
Livkin, Ilya O.	ilija@npg.ru C: +7 (985) 766 75 43	133
Lizardo, Ralph	rlizardo@frazierllp.com C: +1 951 533 8681 D: +1 (714) 671 2278	194
Llanes Delgado, Gabriela	gllanes@prodigy.net.mx	112
Lo, Kuan Che	kuanche@moorestephens.com.my	109
Lodha, Sukhendra	sukhendralodha@singhico.com	87
Løfgren, Per Jens	pejl@brandtrevision.dk	63
Loibl, Klaus	k.loibl@kpwt.de D: +49 89 747249-45	78
Lolli, Dalmazio	dalmazio.lolli@moorestephens.ch	152
Lomas Molina, Miguel	mlomas@moorestephensjmc.com	145/148
Lomba, Pedro	pedrolomba@arasociados.com	149
Lombard, Bernadine	bernadinel@frrs.moorestephens.co.za C: +27 (0)82 963 0347	140
Longworth, Linda	llongworth@htcl.bm C: +1 441 534-1454 D: +1 441 295-1454	37/38

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Loschetter, Raphael	raphael.loschetter @moore-stephens-audit.lu	108
Love, John	jlove@msca.co.uk C: +44 07801 132126	167
Löwenadler, Patrik	patrik.lowenadler@moorestephens.se C: +46 (0)739 42 42 30 D: +46 (0)31 722 42 30	150
Lowery, Ken	ken.lowery@elliottdavis.com	200
Lozano, Nayivi	nlozano@moorestephensscai.com	57
Lucas, Sue	sue.lucas@moorestephens.com D: +44 (0)1983 824811	170
Lucchesi Filho, Sérgio	lucchesi@msbrasil.com.br C: +55 11 99154 6952	39/40/42/43
Luck, Anton	ga.luck@moorestephens.com	161
Luger, Christoph	christoph.luger@advisawp.at	28
Lumsden, Mick	mick.lumsden@moorestephens.com C: +44 (0)7775 638171	172
Lunsford, John H.	john.lunsford@elliottdavis.com	209
Lutanto, Herjanto	hlutanto@moorestephens.co.id	5/8/95
Luther, Brian E.	b.luther@mowbreygil.com D: +1 780 421 5928	45
Lutin, Bert	bert.lutin@moorestephens.be	35
Lynch, James V.	jlynch@citrincooperman.com	203
Lynn, Daniel P.	dlynn@beenegarter.com C: +1 616 204-9375 D: +1 616 235-2762	188
Määttänen, Jari	jari.maattanen@moorestephens.fi C: +358 (0)407367024	70
Mabuchi, Takahiro	mabuchi@seishin.or.jp	103
Macdonald, Robert	robert.macdonald@moorestephens.com D: +44 (0)1722 420409	173
MacDonald, Stewart	stewart.macdonald @moorestephens.com	169
MacInnes, Michael	michael.macinnes@moorestephens.com C: +44 07887 626222	
MacIsaac, Philip	pmacisaac@moorestephens.com.au C: +61 (0) 408 466 606 D: +61 (0)3 9608 0157	25
Mackenzie, Robert	robert.mackenzie@moorestephens.com	168
Mackie, David	dmackie@msqlegal.com.au	24
Madden, Matthew	matthew.madden@elliottdavis.com	188
Mader, Andreas	andreas.mader@moorestephens.de C: +49 (0)172 9451178	73/75
Maes, Nathalie	nathalie.maes@moorestephens.be	36
Magaña, Omar	o.magana@moorestephens.bz	37
Magaña, Reynaldo	rfmagana@moorestephens.bz C: +501 610 4260 D: +501 223 2139	37
Magee, Gareth	gareth.magee@moorestephens.com	168/169
Magyar, Carol A.	cam@gtreilly.com	178



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Mahajan, Sameer	Sameermahajan@singhico.com	87
Mahmood, Hasan	hasan.mahmood@mjabedin.com C: +880 171 303 6699	35
Mahmud, Hanif	hanif.mahmud@mjabedin.com	35
Mahmud, Harun	harun.mahmud@mjabedin.com C: +880 1716 324533	35
Mailhes, Jennifer	jmailhes@moorestephensdm.com	189
Malacrida, Chris	chris.malacrida@moorestephens.com	161
Malzer, Christoph	c.malzer@moorestephens.at	27
Mandeloff, Alan	amandeloff@citriccooperman.com	207
Manetsch, Urs	urs.manetsch@msluzern.ch D: +41 (0)41 555 05 50	153
Mangelson, Scott	scott.mangelson@armaninoLLP.com D: +1 (707) 331-3304	214
Mangione, Janine	jmangione@bonadio.com C: +1 585-967-4344 D: +1 585-249-2800	211
Manley, James M.	jim.manley@elliottdavis.com	189
Mann, Philip A.	pmann@bonadio.com C: 716-913-5888 D: 716-580-1553	211
Mannhaupt, Stephen	smannhaupt@grassicpas.com C: +1 516 650-2596 D: +1 516 336-2479	191/202
Manocha, Samir	samirmanocha@yahoo.co.in C: +91 981 1061438	93
Manrique Aragón, Justo Ernesto	jmanrique@moorestephensperu.com C: +51 9890 78178 D: +51 (1) 208 1727	128
Manzella, Robert	rmanzella@grassicpas.com C: +1 646-285-2228 D: +1 212-223-5002	202
Maragoni, Roberto	roberto.maragoni@armaninoLLP.com D: +1 (408) 494-1263	213
Marissen, Marc	marc.marissen@moorestephens.be	35
Markussen, Michael	mm@buusjensen.dk C: +45 20 20 67 30	62
Marshall, John D	jmarshall@bonadio.com	211
Martin, Charles M.	cmartin@mstiller.com C: +1 912 270 0577 D: +1 912 262 4720	179
Martina, Matt	martina@moorestephensdm.com D: +1 713 353-8157	189
Martínez Santillán, Juan Gerardo	gmartinez@oma.com.mx C: +52 155-2955-64 95 D: +5255 3687 2750	115
Martínez, Carmen	carmen.martinez@msmadrid.com	146
Martínez, Francisco	francisco.martinez@msmadrid.com	146
Martinez, Horacio L.	hmartinez@suarez-menendez.com C: +54 (911) 4949 2311	21
Martinez, Ricardo	ricardo.martinez@armaninoLLP.com D: +1 415 276 4434	212
Martinovich, Alexander	alexander.martinovich@moorestephens.ru C: +7 910 459 3791 D: +44 (0)207 651 1391	132
Masciotra, Dino	dmasciotra@demersbeaulne.com D: +1 (514) 878 0224	45

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Massawa, Abdul Rahman Yaqoub	amassawa@elayouty.com	134/135
Massella, Corey L.	cmassella@citrincooperman.com	203
Mast, Lesley A.	lesley.mast@reacpa.com D: +1 330 804 4043	218
Masters, Christopher T.	masters@moorestephensdm.com D: +1 713 789-7077	189
Mataac, Celso T.	cmataac@citrincooperman.com	196
Matheson, Robert J.	bmatheson@dmcl.ca	47
Mathew, Georgy	georgy@varmaandvarma.com C: +91 9845 996 292	89
Mathisen, Martin E.	mmathisen@atkinsoncpa.com	176
Matlick, Robert A.	bmatlick@frazerllp.com	217
Matschner, Rob	rmatschner@mslcpa.com	206
Matson, Matthew R.	mmatson@pscpc.com	215
Mavani, Mohamed	mohamed.mavani@moorestephens.com C: +44 (0)7711 815788	172
Mawson, Iain	iain.mawson@mapartners.co.uk	229
Mawven, Ashvin	ashvin@moorestephens.mu	110
Maybry, Leah R.	leah.maybry@elliotttdavis.com	180
Mazzi Júnior, Hélio	mazzi@msbrasil.com.br C: +55 16 99176 7170	39/42
McAdams, Kevin	kevin.mcadams@elliotttdavis.com	198
McAllister, Mike	mike.mcallister@moorestephens.com	175
McBane, Ian	ian.mcbane@moorestephens.com C: +44 (0)7932 337 912 D: +44 (0)20 7651 1518	161
McCabe, Adrian	adrian.mccabe@moorestephenscfp.com C: +44 (0)7990 587317	163
McCaghy, Stephen R.	mccaghy@moorestephensdm.com	185
McCann, Adam	adammm@bartons.com.au C: +61 (0)413 125630	225
McCann, Jeffrey M.	mccann@moorestephensdm.com	185
McCarthy, Brendan	bmccarthy@msmcmamara.ie	96
McCarthy, David K.	dave.mccarthy@reacpa.com D: +1 330 661-0227	197
McClelland, R. Scott	scott.mcclelland@elliotttdavis.com	182
McCollough, Vance	vmccollough@traviswolff.com D: +1 972 590 5239	184
McDaniel, Timothy	tim.mcdaniel@reacpa.com D: +1 614 923-4532	183
McDonald, Michael	mmcdonald@moorestephens.com.au C: +61 (0) 419 027 677 D: +61 (0) 7 3640 4059	23
McEwan, Paul	paul.mcewan@reacpa.com D: +1 330 308-4827	201
McGain, Andrew	andrew.mcgain@msnorthwest.co.uk	171
McGain, Brian	brian.mcgain@msnorthwest.co.uk	171
McGain, Simon	simon.mcgain@msnorthwest.co.uk	171
McGaughey, Diane K.	dmcgaughey@citrincooperman.com	203/208
McGinn, Michaela	michaela.mcginn@reacpa.com D: +1 614 923-4540	183
McGruder, M. Arnold	arnold.mcgruder@elliotttdavis.com D: +1 901-937-1061	198
McGuigan, Michael J.	mike.mcguigan@elliotttdavis.com	188



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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McKay, Paula	paula.mckay@markhams.co.nz	122
McKenna, Adrian	amckenna@msmcnamara.ie	96
McKinley, Mark J.	mark.mckinley@reacpa.com D: +1 567 242-5274	192
McLennan, Alistair	alistair.mclennan@markhams.co.nz	123
McNamara, Harry	hmcnamara@msmcnamara.ie	96
McNaughton, Terri G.	terri.mcnaughton@elliotttdavis.com	188
McNeish, Tom	tom.mcneish@elliotttdavis.com	209
McRae, Mark	mark.mcrae@moorestephens.com	169
Means, Michael T.	mmeans@traviswolff.com D: +1 972 590-5217	184
Meeuwssen, Peter	peter.meeuwssen@moorestephens.be	35
Mehta, Atul	atul.mehta@markhams.co.nz C: +64 (0)21 678 494 D: +64 9 306 7100	8/121
Mehta, Shrenik	shrenik.mehta@singhico.com	87
Meier, Gerhard	g.meier@toendury.li	226
Meijomil, Jose Manuel	jmeijomil@suarez-menendez.com C: +54 911 4569 0942 D: +54 011 4103 9517	21
Meiri, Elad	elad@lionorl.co.il C: +972 54 6788013	99
Mejia, Mayerling	mmejia@moorestephens.com.ve C: +58 414 1020004 D: +58 212 7936594	220
Melchior, Ebbe	eme@moorestephens.dk C: +45 20 76 75 00	61
Meli Attard, Helen	hmeliattard@moorestephens.com.mt	110
Meli Attard, Reginald	rmeliattard@moorestephens.com.mt	110
Melville, George	gmelville@hd.moorestephens.co.za	141
Méndez Garmendia, Begoña	begona.mendez@grupoams.com	145
Méndez, Byron René	bmendez@moorestephens.com.gt C: +502 5528-2953	82
Mendoza, Emmanuel Y.	eymendoza@mqc.com.ph C: +63 9178170038	129
Menon, Prasanth G.	prasanth.g.menon @varmaandvarma.com	92
Menz, Christopher C.	cmenz@bswllc.com D: +1 314 983 1227	216
Merschköttner, Andrea	mk@alf-eickhoff.de	72/75
Mescall, Tom	tom.mescall@armaninoLLP.com C: +1 925 354 9640	214
Metsky, Ken	kmetsky@citricooperman.com	193
Metzler, David	dmetzler@citricooperman.com	207
Metzler, Marcel	marcel.metzler@rietmann-partner.ch	154
Meyer, Kevin	kmeyer@grassicpas.com C: +1 516-713-0805 D: +1 516-336-2462	191/201/202
Meyer, Olaf	olaf.meyer@moorestephens.de D: +49 721 98175-333	76

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Mihalik, Stephen R.	mihalik@moorestephensdm.com D: +1 248 244-3239	185
Mihálová, Dagmar	dagmar.mihalova@bdrbb.sk	138
Miller, Julie	juliem@hcvt.com	195
Miller, Keith	keith.miller@msnorthwest.co.uk	171
Miller, Marvin	mmiller@citrincooperman.com	203
Miller, Sanford	smiller@citrincooperman.com	203
Miller, William	wmiller@mslcpa.com	206
Mimovich, Michael A.	mmimovich@atkinsoncpa.com	176
Mindick, Mark	mmindick@citrincooperman.com	203
Minnig, Peg	peggy.minnig@reacpa.com D: +1 419 229-6003	192
Minson, Stephen	sminson@dgccpa.com	178
Minuti, Frank	frank.minuti@armaninoLLP.com D: +1 (831-346-6023	214
Mirawati, Jacinta	jmirawati@moorestephens.co.id	95
Mitchell, F. Andrew	andy.mitchell@elliotttdavis.com	188
Mitchell, Mark	mmitchell@pscpa.com D: +1 206-344-7530	215
Mitts, Kathy	kathy.mitts@elliotttdavis.com	181
Mizer, Todd	todd.mizer@reacpa.com D: +1 330 308-4826	183
Mizzaro, Victor	vmizzaro@citrincooperman.com	203
Modansky, Robert A.	rmodansky@citrincooperman.com	203
Modesto Costa, Marcelo	marcelo@msbrasil.com.br C: +55 31 8390-3735	40
Mogensen, Malene	mm@moorestephens.dk	65
Mohan Nambiar, Madhu	madhu@msbahrain.com C: +973 39309669	34
Molina, Rosario	rmolina@msratio.com	38
Møller, Søren Beer	sbm@moorestephens.dk C: +45 22 80 16 90	64
Monaco, Joseph	jmonaco@citrincooperman.com	193
Moncayo, Rafael	rmoncayo@moorestephens-ec.com	67
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Montalbano, Richard J.	rmontalbano@mshpc-cpa.com C: +1 718 6141796	204
Monteiro, António	antonio.monteiro@moorestephens.pt C: +351 965809583	130
Monteiro, Patricia	patricia.monteiro@moorestephens.pt C: +351 966520365	130
Monteiro, Pedro	pedro.monteiro@moorestephens.pt C: +351 969049243	130
Montes Cárdenas, Sergio	cpsergiomontes@hotmail.com	116
Montiel Morales, Azucena	azucenamontiel@hotmail.com C: +52 222 3387188	116



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Moore, Chris	chris.moore@armaninoLLP.com	213
Moore, Richard	richard.moore@moorestephens.com C: +44 (0)7887 626300	
		5/7/37/161/162
Moore, Tim	tmoore@moorestephensdm.com	189
Moors, Dan	dan.moors@armaninoLLP.com D: +1 (408) 494-1268	213
Morales Hernández, Guillermo	guillermo.morales.hdez@corposer.com.mx	113
Morales Ruiz Esparza, Ernesto	ernesto.morales@corposer.com.mx C: +52 (477) 771-4994	113
Morales Ruiz Esparza, Guillermo	guillermo.morales@corposer.com.mx C: +52 (477) 724-1937	113
Moreno Ramírez, José	josedelacruz.moreno@delbarrioycia.com	114
Moreno Rodriguez, Eduardo	emoreno@jsc.com.mx C: +52 1834 1113 161	111
Morgan Gillette, Kelly	kgillette@traviswolff.com D: +1 972 590 5356	184
Morin, Stephan	smorin@demersbeaulne.com	45
Morris, Mark	mark.morris@moorestephens.com	174
Morris, Zac	zac.morris@reacpa.com D: +1 330 521-4539	199
Morter, Paul	paul.morter@msrs.im C: +44 (0)7624 212033 D: +44 (0)1624 697236	97/98
Moscattelli, Marco	marco.moscattelli@moorestephens.ch	151/152
Motl, M. Blake	bmotl@atkinsoncpa.com	176
Mottel, Mark	mmottel@citrincooperman.com	218
Mouritzen, Lennart	lm@moorestephens.dk C: +45 29 29 02 61	63
Mowbrey, Gregory T.	g.mowbrey@mowbreygil.com D: +1 780 461 7920	45
Mufti, Adnan	adnan.mufti@shekhamufti.com C: +92 300 924 5441	126/127
Mukhopadhyay, Ashish Kumar	mukhopadhyay.asishkumar@yahoo.com	93
Mullen, Kevin	kmullen@moorestephens.com.au C: +61 (0) 418 375 416 D: +61 (0)3 9608 0152	25
Mullenders, Huub	huubmullenders@wvdb.nl	
Müller, Anton	anton.mueller@mszug.ch	151/155
Müller, Florian	florian.mueller@ring-treuhand.de D: +49 89 27820-122	78
Müller, Manuela	manuela.mueller@msluzern.ch	153
Mullins, Michael J.	michael.mullins@moorestephensnathans.com C: + 353 87 6996881	96
Mulyamin Kurniawan, Gabriella	gmulyamin@moorestephens.co.id	95
Mumcuoğlu, Idil	benan.idil@moorestephens.com.tr	158

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Munns, Tony J.	amunns@bswllc.com D: +1 314 983 1297	216
Murphy, Edmund	ned.murphy@moorestephensnathans.com C: +353 87 649 4899	96
Murphy, Ian	ian.murphy@moorestephens.com	161
Murphy, Kevin D.	kmurphy@mslcpa.com D: +011-407-740-5400	198/206/216/217
Murphy, Matthew D.	mmurphy@citrincooperman.com	218
Muster, Burkhard	burkhard.muster@ludewig-sozien.de C: + 49 (0)170 4869 233	77
Nadeau, Erica	enadeau@dgccpa.com	178
Nagle, Ron	rnagle@pscpa.com D: +1 206-344-7539	215
Nahta, Sunil	sunilnahta@kjco.net	92
Nair, Raj	rn@auditrc.com C: +41 (0) 79 501 0530	152
Nakamuta, Carlos Atushi	catushi@msbrasil.com.br C: +55 11 99963 5529	42/43
Nakane, Kenjiro	nakane@seishin.or.jp	103
Nam Kung, Jin	jnamkung0403@shcpa.co.kr	106
Napolitano, Michael	mnapolitano@citrincooperman.com	193
Nasoni, Karen	knasoni@bonadio.com C: +1 315-727-2125 D: +1 315-214-7844	211
Natale, Dan	dnatale@segalllp.com D: +1 (416) 490 3461	46
Nathan, Gary B.	g.nathan@mowbreygil.com D: +1 780 421 5931	45
Naumchik, Nadezhda	nadezhda.naumchik@moorestephens.vl.ru C: +7 (908) 445 19 95	134
Naustheller, Bjørn M.	bmn@moorestephens.no C: +47 920 19 141	125
Navarro Rosales, Jorge Francisco	jnavarro@sotomayorelias.com.mx C: +52 6622 567993	112
Ndlovu, Phillip	philipndlovu12@gmail.com	229
Neamon, Denise	dneamon@bonadio.com C: +1 716-491-0682 D: +1 716-250-7884	211
Nenov, Stefan	nenov@msaudit.com C: +359 878 646 625	44
Neo, Keng Jin	neo-kj@moorestephens.com.sg C: +65 9748 3889 D: +65 6329 2707	5/137
Neogi, Abhijit	abhijit_neogi@yahoo.com C: +919 8369 30585	93
Nesterov, Alexander A.	nesterov@npg.ru C: +7 (903) 728 91 26	133
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Neugebauer, Roland	r.neugebauer@moorestephens.at	27
Neumann, Ralph	ralph.neumann@moorestephens.de	77
Nevarez, Joshua K.	josh.nevarez@armaninoLLP.com C: +1 925 202 6023	214



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Newman, Barry	bnewman@citrincooperman.com	205
Newman, Robert	robert.newman@moorestephens.com C: +44 (0)7768 737498 D: +44 (0)1722 420408	173
Ng, San Chuan	nsc@moorestephens.com.my	110
Ng, Willy	willyng@moorestephens.com.sg C: +65 9821 0868 D: +65 6329 2708	137
Nguyen, Ha Phu	haphu@cpavietnam.vn	220/221
Nguyen, Hien Thu	thuhien@cpavietnam.vn	220/221/222
Nguyen, Tuan Anh	tuanguyen@cpavietnam.vn	220/221
Niama, Vladimir	vniamaa@moorestephens-ec.com	68
Nibert, Hunter	hnibert@traviswolff.com D: +1 972 590 5276	184
Nielsen, Torben	toni@moorestephens.dk	66
Niemeyer, Andreas	andreas.niemeyer@moorestephens.de C: +49 (0)172 3722011	80
Nikitin, Vasily	vasily.nikitin@moorestephens.kz C: +7 701 758 5922	105
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Nishimura, Hiroshi	kan@seishin.or.jp	103
Nissan, Shay	shay@lionorl.co.il C: +972 54 6788007	99
Nóbrega, Luiz Fernando	lfnobrega@msbrasil.com.br C: +55 11 97421 5600	42/43
Nola, Mario	nola@mosconsult.it	102
Noonan, George	george.noonan@elliottdavis.com	180
Norberg, Lars	lars.norberg@moorestephens.se C: +46 70945 3022	150
Norem, Michael	michael.norem@msfm-jersey.com C: +44 7797 773 722 D: +44 1534 600 252	104
Norlin, Kerstin	kerstin.norlin@allegretto.se C: +46 70 866 90 70	151
Norman, Geoff	geoff.norman@moorestephens.com C: +44 (0)7500 016446	172
Nørskov, Lotte	ln@moorestephens.dk C: +45 20 87 79 30	62
Nørskov, Ulrik	un@moorestephens.dk C: +45 40 84 59 00	62
Northall, Ross	ross.northall@moorestephens.com	164/170/172
Noteman, James L.	noteman@moorestephensdm.com	185
Noueldin, Sherin	sherin@moorestephensegypt.com C: +20 1222147874	69
Novak, Zinka	zinka.novak@revidens.hr	58
Noye-Allen, Robert	robert.noye-allen@moorestephens.com	161

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Nygaard, Jan	jny@moorestephens.dk C: +45 2119 2114	61
O'Connor, Thomas J.	tjo@gtreilly.com	178
O'Keefe, Daniel J.	dokeefe@mslcpa.com	206
O'Rilley, James P.	orilley@moorestephensdm.com	185
Obeidat, Nabil	nobeidat@abbasi-cpa.com C: 00 962 796603004	105
O'Connell, Diarmuid P.	diarmuid.oconnell @moorestephensnathans.com C: +353 87 6381942	96
O'Connell, Patty	patty@hcvr.com	195
O'Donnell, Barry	barry.o'donnell@markhams.co.nz C: +64 27 476 7222	122
Offutt, Barry	boffutt@scandh.com	196
O'Grady, Paul	paul.ogradey@armaninoLLP.com C: +1 925 819 1413	214
Okubo, Jun	jokubo@cdhcpa.com	190
Olaya, Luis Enrique	lolaya@moorestephensscai.com C: +57 (3) 12 5404577	57
Olbrich, Thomas	thomas.olbrich@ludewig-sozien.de	74/77
Oliveri, Carl	coliveri@grassicpas.com C: +1 516 659-6371 D: +1 516 918-5917	191/202
Ollefs, Heinz-Wilhelm	heinz-wilhelm.ollefs @moorestephens.de	77
Olsen, John	jolsen@bonadio.com C: 518-935-5183 D: 518-250-7730	211
Ong, Chong Chee	occ@moorestephens.com.my	109
Ong-Siong, Jeff	jeff.ongsiong@armaninollp.com D: +1 310 745-5726	194
Onur, Burak	burak.onur@moorestephens.com.tr C: +90 532 234 27 17	6/158
Orban, Michael	m.orban@moorestephensnaust.de	76
Ordeneaux, Renee	renee.ordeneaux@armaninollp.com D: +1 310 745-5700	194
Orellana López, Luis Arturo	laorellanalopez@moorestephens.com.gt C: +502 5462-8716	82
Orellana, Luis E.	luis.orellana@moorestephens.com.gt C: +502 4014 7553	5/82
Orfanidis, Michael	michael.orfanidis@moorestephens.gr	81
Orlitzky, Ofer	ofer@lionorl.co.il C: +972 57 6788002	99
Orozco Medina, Miguel Ángel	mangelorozco@oma.com.mx C: +52 155 1451 3965 D: +5255 3687 2717	115
Osborne, Patricia	patricia.osborne @moorestephens-mc.com	117/161
Østergaard, Jan	jko@moorestephens.dk C: +45 30 95 16 96	63
Østergaard, Johnny	jo@moorestephens.dk C: +45 25 88 97 90	64
Ostermeier, Thomas	t.ostermeier@kpwt-muc.de D: +49 9421 9939-20	78



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Owens, Jeff	jowens@traviswolff.com D: +1 972 590 5257	184
Oyadomari, Samuel Akira	samueloyadomari@msbrasil.com.br C: +55 11 99159 3741	40/42/43
Ozen, Michael	michael.ozen@armaninollp.com D: +1 310 745-5799	194
Öztamur, Ahmet	ahmet.oztamur @moorestephens.com.tr	158
Paaske, Henrik	hp@moorestephens.dk C: +45 40 55 22 49	61/62
Pace, Neil	npace@moorestephens.com.au C: +61 (0) 407 424 396	5/25
Padilla, Juan	padilla@moorestephensdm.com D: +1 713 353-8216	189
Page, Andrew	andy.page@moorestephens.com C: +44 (0)7710 605939	167
Page, Martyn	martyn.page@mapartners.co.uk D: +441603227671	229
Page, Roxanne M.	rpage@beenegarter.com D: +1 616 235-5213	188
Pai, Mithun Lakshmana	mithun@varmaandvarma.com	89
Pai, Prasanth D.	prasanth@varmaandvarma.com	90
Paille, Jeffrey F.	jpaille@bonadio.com C: +1 585-545-8574 D: +1 585-249-2889	211
Pakis, George	gpakis@moorestephens.com.au C: +61 (0) 410 308 308 D: +61 (0)3 9608 0113	25
Paladino, Mary	mpaladino@citrincooperman.com	218
Paler, Lesley	lesley.paler@moorestephens.com C: +44 (0)7932 603129 D: +44 (0)1483 445744	169
Palmer, Douglas G.	dpalmer@mslcpa.com	206
Paloniemi, Jari	jari.paloniemi@moorestephens.fi C: +358 (0)40 5322054	70
Palos, Marco Antônio Olivio	palos@msbrasil.com.br C: +55 16 99796 2930	42
Pani, Maria	mpani@citrincooperman.com	203
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Pankajakshan, C.G.	pankajgovind@varmaandvarma.com C: +91 9349 915683	91
Pannone, Gennaro	gennaro.pannone@mssluzern.ch D: +41 (0)41 555 05 55	153
Panwinkler, Carmen	c.panwinkler@moorestephens.at C: +43 664 307 58 11	28
Papadopoulos, Elaine	epapadopoulos@citrincooperman.com	203
Parker, Sharon	sharon.parker@markhams.co.nz	123

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Parrinello, Michael	mparrinello@bonadio.com	211
Partridge, Aaron	partridge@doeren.com D: +1 248-244-3282	185
Patat, Sylvie	spatat@coffra.fr	71
Patel, Rakesh I.	rpatel@dmcl.ca D: +1 (604) 687 4747	47
Patel, Suketu	spatel@pnp.sc	136
Patterson, Frances M.	frances.patterson@elliottdavis.com	188
Paule, Robin	robinp@hcvr.com	217
Pavlov, Evgeny V.	pavlov@balanceltd.ru D: (495) 788 19 45	227
Pavlova, Tatiana	tatiana.pavlova@moorestephens.vl.ru C: +7 (914) 703 54 35 D: +44 (0)207 651 1390	134
Payer, Andreas	a.payer@moorestephens.at	30
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Pedersen, Michael	mip@ap.dk C: +45 26 16 43 71	61
Pedersen, Tina Lene	tp@moorestephens.dk C: +45 22 44 44 44	65
Peil, Thomas	peil@husemannpartner.de C: +49 152 54244073 D: +49 231 5411-138	73
Pellitteri, John	jpellitteri@grassicpas.com C: +1 516 650-1589 D: +1 516 336-2470	191/202
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Pelz, Monika	monika.pelz@armaninoLLP.com	214
Peón de Regil, Álvaro	apeon@peonderegilvega.com	113
Perathoner, Hugo	hugo.perathoner@bureauplattner.com	101
Peregrin, Dan	dperegrin@frostpllc.com C: +1 501 258 4505 D: +1 501 975-0133	192
Pereira Silvão, Joaquim	pereira.silvao@moorestephens.pt	130
Perera, E. Ruwan J.	ruwanaiyar@sltnet.lk	228
Pérez Armienta, Eduardo	eperez@oma.com.mx C: +52 155 3232 5579 D: +5255 3687 2710	115
Pérez Haba, Nicolás	nicolas.perez @moorestephensibergrup.es	147
Pérez, Edgard	eperez@moorestephensscai.com C: +57 (3)11 5066639	6/57
Perreault, Matt	matt.perreault@armaninoLLP.com	214
Perrin, Alexandre	alexandre.perrin@moorestephens.ch	152
Pescatore, Michael	mpescatore@mspc-cpa.com C: +1 908 914 2687	184
Peserico, Laura	lpeserico@moorestephens.com.ve C: +58 412 2329355	220
Peters Gallagher, Rosemary	rpetersg@msca.co.uk C: +44 (0)7802 418766	164/166



PERSONAL CONTACT DETAILS (CONTINUED)

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Peterson, Randy	randy.peterson@armaninoLLP.com D: +1 (408) 494-1237	213
Péthel, Marie-Claude	mcpethel@demersbeaulne.com	45
Petrucci, Massimo	massimo.petrucci@bureauplattner.com	101
Pevnick, Larry N.	lpevnick@bswllc.com D: +1 314 983 1247	216
Pfaffeneder, Franz	f.pfaffeneder@kpwt-eg.de C: +49 (0)8721 9611 16 D: +49 8677 91710-16	78
Phan, Nam Thanh	namphan@cpvietnam.vn	220
Phillips, Kevin	kevin.phillips@moorestephens.com	161
Piccolo, Mauro	ma.piccolo@tin.it	101
Pichler, Thomas	thomas.pichler@wt-ssk.at	29
Pickard, Ken	kpickard@moorestephens.com.au C: +61 (0)438 192 637 D: +61 (0) 7 3640 4054	5/23/24/26
Pickett, Paul M.	paul.pickett@elliotttdavis.com	210
Piebenga, Daniel	daniel.piebenga@markhams.co.nz C: +64 27 339 2600	122
Pierce, Timothy F	tpierce@bonadio.com	211
Pimentel, Santiago	spimentel@msratio.com	38
Pinilla, M ^a Pilar	acem@arasociados.com	149
Pink, Kenneth	kpink@bonadio.com C: +1 585-746-8415 D: +1 585-249-2834	211
Pinto, Sílvia Solange Marinho	solange.marinho@msbrasil.com.br C: +55 85 99994 9829	41
Pintzke, Thomas	pintzke@rmc.rinke-gruppe.de C: +49 (0)171 480 2023	80
Pitt, Andrew	andrewp@ctn.moorestephens.co.za	139
Pitts, Eric D.	eric.pitts@elliotttdavis.com	188
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Pizzileo, Lou	lpizzileo@grassicpas.com C: +1 516-209-7314 D: +1 516-336-2455	191/202
Platt, Mark	mark.platt@msnorthwest.co.uk	171
Plattner, Peter Karl	peterkarl.plattner @bureauplattner.com	101
Plummer, Ann M.	aplummer@beenegarter.com C: +1 616 430 5235	188
Poh, Lay Choo	pohlaychoo@moorestephens.com.sg C: +65 9478 3187 D: +65 6329 2709	137
Polonsky, David	dpolonsky@moorestephens.com.au D: +61 3 9608 0142	25
Ponniah, Bala Krishnaan	bala@moorestephens.com.my	109/110
Pool, Bernard	bpool@pnp.sc	136
Poortvliet, Pieter	p.poortvliet@drvfc.nl	120
Poos, Jean-Marie	jean-marie.poos@moore-stephens.lu	108

PERSONAL CONTACT DETAILS (CONTINUED)

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Pottmeyer, Matt	matt.pottmeyer@reacpa.com D: +1 740 376-9094	195
Potts, Andrew	andrew.potts@moorestephens.com C: +44 (0)7887 626245	161
Poulin, Sonia	spoulin@demersbeaulne.com	45
Powell, Huw	huw.powell@moorestephenscfp.com	163
Powell, Leah	lpowell@bonadio.com C: +1 585-703-8035 D: +1 585-249-2866	211
Powell, Matthew E.	mpowell@bswllc.com D: +1 314-983-1224	216
Powell, W. Coleman	cole.powell@elliottdavis.com D: 423-266-7162	181
Power, Kieran	kieran.power@moorestephens.gi D: +350 20074518	80/145/147
Powers, Kendal	kpowers@frostpllc.com D: +1 479 695-4350	187
Pranckéniené, Danguté	danguole@moorestephens.lt	107
Prasanna Varma, P. R.	prasannavarma@varmaandvarma.com C: +91 9841 071914	90
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Prescott, Eric	eprescott@citrincooperman.com	205
Present, Ron M.	RPresent@bswllc.com D: +1 314-983-1358	216
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Pretorius, Johan	johan@el.moorestephens.co.za	140
Pretorius, Sindy	sindyp@pta.moorestephens.co.za	142/143
Price, Brian	brian.price@acft.sv	225
Priester, Heiko	heiko.priester@n.fuerst-beratung.de	79
Pringle, Hamish	hamish.pringle@markhams.co.nz	122
Prinsloo, Adolf	adolfp@pta.moorestephens.co.za C: +27 82 872 0367 D: +27 12 348 7003	142/143
Prout, Cheryl	cprout@bonadio.com C: +1 716-998-3954 D: +1 716-250-7851	211
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Puglisi, Joseph J.	jpuglisi@citrincooperman.com	203
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Purvis, Christopher R.	christopher.purvis@elliottdavis.com	180
Pylov, Michael V.	pylov@balanceltd.ru D: (495) 580 71 36	227
Quattlebaum, William F.	bill.quattlebaum@elliottdavis.com	182
Querido, Richard S.	rsquerido@mqc.com.ph C: +63 9189381911	129
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PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Rabanus, Bernd	rabanus@n.fuerst-beratung.de	79
Rabet, Adrian	adrian.rabet @moorestephens-jersey.com	104
Rademacher, Rolf	rolf.rademacher@moorestephens.de	72/76
Raghunandan, S.	raghunandan@varmaandvarma.com C: +91 9349 110878	91
Rajasekharan, R.	rajasekharan@varmaandvarma.com C: +91 9846 221726	89
Raman, V.	vinutha@md4.vsnl.net.in C: +91 98400 31374	93
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Ramjee, Preeya	preeyar@msct.co.za	139
Ramphul, Ravindra	vinay@moorestephens.mu	110
Ramsbottom, Steve	steve.ramsbottom@moorestephens.com C: +44 (0)7967 962971	164/165
Randall, Jon	jon.randall@moorestephens.com	161
Rania, Michael	michael.rania@moorestephens.nz	124
Rank, Garry A.	gary.rank@elliottdavis.com	188
Rau, Bernhard	bernhard.rau@moorestephens.de	78
Rawden, Christopher	chris.rawden@moorestephens-europe.com C: +32 (0) 486 515004 D: +32 (0) 2 627.18.30	6/9
Ray, Nabanita	ngosh2008@yahoo.com	93
Real, Christoph	c.real@rhein-emscher.de D: +49 (0) 203 29506 631	74
Rechtman, Yigal M.	yrechtman@grassicpas.com C: +1 917-566-0020 D: +1 212-223-5008	202
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Redeghieri, Andrea	a.redeghieri@axisnet.it	100
Reguliova, Eva	eva.reguliova@bdrbb.sk	138
Reid, Charles	creid@dbn.moorestephens.co.za C: +27 (0)82 551 3256	6/7/138/140
Reid, Simon	simon.reid@moorestephens.com	167
Reimer, Leon M.	lreimer@citrincooperman.com	203
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Rennard, Keith M.	krennard@citrincooperman.com	203
Renner, Steve	steve.renner@reacpa.com D: +1 330 308-6849	201
Rente, Fernando	fernandorente@msporto.pt	130
Renz, Paul	paul.renz@moorestephens.com	168/169
Repetti, John R.	jrepetti@citrincooperman.com	203
Revels, James A.J.	jrevels@citrincooperman.com	207

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Rhodes, Michael	mrhodes@citrincooperman.com	203
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Ribó, Josep	jribo@srbasesores.com	145
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Richardson, Peter	peter.richardson@moorestephens.com C: +44 (0)7798 695481	173
Ricker, Chris	chris.ricker@reacpa.com D: +1 567 242-5264	192
Rickerby, Paul	paul.rickerby@markhams.co.nz C: +64 21 888 077	121
Rickert, Stephen	stephen.rickert@armaninollp.com D: +1 310 745-5775	194
Riekert, Johan	johanr@pmb.moorestephens.co.za C: +27 083 637 0801	143
Rigoli, Laurent	laurent.rigoli@moorestephens.ch	153
Rijnsburger, Jasper	jasperrijnsburger@wvdb.nl C: +31 (0) 6 13 60 58 01 D: +31 (0) 88 194 82 74	119
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Ripon, Omar	omar.ripn@moorestephens.com	161/162
Rissi, Ricardo Aurélio	ricardo.rissi@msbrasil.com.br C: +55 16 99993 3037	42
Ritter, David	ritter@doeren.com D: +1 248-244-3380	185
Ritzi, Matthias	matthias.ritzi@moorestephens.de C: +49 172 8333138 D: +49 (0)621-42508/40	78
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Roberts, Gemma	groberts@pnp.sc	136
Roberts, Leonard	leonardr@frrs.moorestephens.co.za C: +27 (0)83 554 9734	140
Robin, Brad A.	brobin@dmcl.ca	47
Robinson, Todd	todd.robinson@armaninoLLP.com D: +1 (408) 494-1234	213
Robson, Jeremy	jeremy.robson@mapartners.co.uk	229
Rodionova, Ludmila	transsib_audit@mtu-net.ru	228
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Rogbeer, Rubeenna	rubyrogbeer@intnet.mu	110
Rogers, R. Andrew	drew.rogers@elliotttdavis.com	188
Rohr, Matthias	matthias.rohr@moorestephens.de C: +49 (0)151 42515271 D: +49 (0)621-462508/17	78
Rojnucharin, Vilairat		157

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Roos, Willem	wroos@scandh.com	197
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Rosenbach, Thomas P.	trosenbach@beenegarter.com C: +1 616 813-0189 D: +1 616 235-5244	6/188
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Ross, Fraser G.	fross@dmcl.ca	46
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Rossiter, Carolyn	carolyn.rossiter@moorestephens.com C: +44 (0)7771 510888	172
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Rudolph, W. Mark	mark.rudolph@elliottdavis.com	210
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Rummenhoff, Henrik	heru@moorestephens.dk C: +45 30 67 36 29	65
Rumpl, Alfred	a.rumpl@uniconsult.at	31/32
Rumpl, Josef	j.rumpl@moorestephens.at	32
Rurawhe, Gwen	gwen.rurawhe@markhams.co.nz	122
Rush, Del	drush@frostpllc.com D: +1 501 975-0233	209
Rushing, Barbara S.	barbara.rushing@elliottdavis.com	188
Russell, Chris	crussell@pscpa.com D: +1 206-382-7823	215
Russell, David	david.russell@markhams.co.nz C: +64 27 224 7621	122
Russell, William R.	bill.russell@elliottdavis.com	181
Rutter, Scott	srutter@citrincooperman.com	203
Ruvere, Eugene	eruvere@citrincooperman.com	218
Ryan, Kevin	kryan@citrincooperman.com	207
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Sabatini, Michael	msabatini@citrincooperman.com	208
Sacks, Steven	ssacks@msnainc.org D: +1 (201) 291 2660	6/11/175
Saetia, Tammy	tammy.saetia@armaninollp.com D: +1 310 (310) 745-5877	194

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Sandbach, Dickon	dickon.sandbach@moorestephens.com C: +44 (0)7971 275412	172
Sandhu, Harjit S.	hsandhu@dmcl.ca D: +1 604 542 7893	47
Sansing, Janice	janice.sansing@elliottdavis.com	191
Sanz, Antonio Alonso	tonialonso@grupo-fidelitas.com	147
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Sargeant, Mary-Anne	mary-anne.sargeant @mapartners.co.uk	229
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Sattrup, Henrik	hsa@moorestephens.dk C: +45 20 83 29 12	61
Saulich, Thomas	thomas.saulich@dr-horn.de	79
Saumoy, Pere	psaumoy@srbasesores.com	145
Sazo Ruiz, Ninrod Oldair	ninrod.sazo@moorestephens.com.gt C: +502 5204 9655	82
Schachter, Alan A.	aschachter@citrincooperman.com	203/205
Schäfer, Susanne	susanne.schaefer@rinke.eu	80
Schalekamp, Antoinette	as@jhb.moorestephens.co.za C: +27 82 788 9198 D: +27 11 544 0744	142
Scharf, Anna	a.scharf@msca.pl C: +48 663 999 666	130
Scharl, Hans-Peter	hanspeter.scharl@moorestephens.de	78
Schick, Albert	a.schick@kpwt-eg.de D: +49 8721 9611-13	78
Schiele, Jürgen	schiele@n.fuerst-beratung.de	79
Schimberg, Scott	scott.Schimberg@armaninoLLP.com D: +1 (925) 190-2622	214
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Schlotthauer, Kurt	kschlotthauer@coffra.fr	71
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Schmid, Eric	eric.schmid@elliottdavis.com D: +1 864 242 2659 176/177/180/181/182/185/188/189/190/191/198/200/209/210	
Schneider, Horst	horst.schneider @moore-stephens-audit.lu	108



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Schroer, Paul	pshroer@citrincooperman.com	203
Schuchter, Helmut	helmut.schuchter@wt-ssk.at	29
Schueppert, Steve F.	sshueppert@bswllc.com D: +1 314 983 1251	216
Schugmann, Maryann	mschugmann@grassicpas.com C: +1 845-893-9685 D: +1 845-405-7304	201
Schulte, Tom	tom.schulte@armaninollp.com D: +1 310 745-5748	194
Schwander, Michael	michael.schwander @rietmann-partner.ch	154
Schwander, Walter	walter.schwander @rietmann-partner.ch	154
Schwanitz, Thomas P.	schwanitz@moorestephensdm.com D: +1 (248) 244-3008	185
Schwarz, Ewald	e.schwarz@moorestephens.at	29
Schwarz, Manfred	m.schwarz@moorestephens.at C: +43 (0)676 84 21 32 200	6/27/30/33
Schwarz, Reinhard	r.schwarz@moorestephens.at	27/30/33
Schwarz, Udo	u.schwarz@moorestephens.at	27/30/33
Scollin, John T.	scollin@moorestephens.com	185
Secco, Francisco Obes	fobes@ppv.com.uy	219
Seiden, David	dseiden@citrincooperman.com	
Seier, Beverly	beverly.seier@elliottdavis.com	182
Semmler, Eileen	esemmler@bonadio.com C: +1 585-738-0398 D: +1 585-249-2827	211
Serrano, Alex	aserrano@citrincooperman.com	193
Setiawan, Eddy	esetiawan@moorestephens.co.id	95
Seymour, Tony	tony.seymour@msiom.com D: +44 (0)1624 697231	97/98
Shah, Kandarp	kandarp.shah@raynraymumbai.com C: +91 9820180656	93
Shah, Shailesh	shailesh@kjco.net	92
Shaji, Majeed M.	mshaji@msbahrain.com C: +973 36458070	34
Shakeshaft, Esme	esme.shakeshaft@moorestephens.com C: +44 (0)7788 908079 D: +44 (0)1983 824812	170
Shalit, Andrew	ashalit@segallp.com D: +1 (416) 490 3459	46
Sharma, A. K.	aksharmadelhi@gmail.com C: +91 9810 200550	93/94
Sharma, S. N.	newdelhi@singhico.com	88
Shaw, Brian A.	bshaw@dmcl.ca	46

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Shekha, Jawwad	jawwad.shekha@shekhamufti.com C: +92 300 8224823	126/127
Shenken, Marc	marc.shenken@moorestephens.com	169
Shepard, Randall	rshepard@bonadio.com C: +1 585-750-2840 D: +1 585-249-2873	211
Sheppard, Kelly	kelly.sheppard@moorestephens.com	161
Sheridan, Mary	msheridan@citrincooperman.com	203
Shiao, Ben	ben@hcvt.com	195
Shick, Wendy V.	wendy.shick@reacpa.com D: +1 440 266-0924	182
Shifrin, Paul	pshifrin@scandh.com	196
Shinghal, Akash	akash@kjco.net C: +91 9868145676 D: +91 (11) 23370892	93
Shippam, Frank	frank.shippam@mapartners.co.uk	229
Shtalberg, Itzhak	itzhak@lionorl.co.il	99
Shuffield, Cheryl	cshuffield@frostpllc.com D: +1 501 975-0100	192
Shulman, Harold	hshulman@citrincooperman.com	203
Siarkiewicz, Rafal	r.siarkiewicz@msca.pl C: +48 695 803 602	129/130
Siebert, Tim	tsiebert@moorestephens.com.au C: +61 (0)417 802 654 D: +61 (0)8205 6230	22
Siegel, Robert	rsiegel@citrincooperman.com	193
Sigrist, Fortunat	fsigrist@ms-zurich.com C: +41 (0)76 326 63 33 D: +41 (0)44 828 18 37	155
Silver, Terry	tsilver@citrincooperman.com	207
Silverman, Steven	silverman@moorestephensdm.com D: +1 713 860-0236	189
Simkins, Nick	nick.simkins@moorestephens.com	164
Simmons, Ronald	ronald.simmons@msb.bm	37
Simms, Michael	michael.simms@moorestephens.com	161
Simon, Lawrence A.	simon@moorestephensdm.com	185
Simons, Peter	peter.simons@moorestephens.com C: +44 (0)7977 068961	167
Simov, Ivan	simov@msaudit.com C: +359 878 834794	44
Simpson, Raymond	rsimpson@moorestephens.com.au C: +61 (0) 407 084 968	25
Sindler, Ivor	ivors@ctn.moorestephens.co.za	
Singhal, Manish	manishs@kjco.net	93
Singhi, Aditya	aditya@singhico.com	87
Singhi, Anurag	asinghi@singhico.com	87
Singhi, Nikhil	nsinghi@singhico.com C: +91 9769922532 D: +91 22 66625537	87
Singhi, Pradeep Kumar	pkasinghi@singhi.com	86
Singhi, Rajiv	rsinghi@singhico.com	87
Sipani, Bimal K.	bksipani@singhico.com	88
Siurana, Joan	jsiurana@moorestephens-addveris.es	145



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Siwela, Thamsanqa	tsiewla@pnacharteredaccountants.com	229
Skeels-Smith, Sarah	sarah.skeels-smith @moorestephens.com	7
Sklavounou, Vasiliki	vasiliki.sklavounou@moorestephens.gr C: +30 6977 456746	81
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Skyttberg, Ann-Christine	ann-christine.skyttberg@moorestephens.se C: +46 70 603 1970	151
Slabbert, Louw	lslabbert@pe.moorestephens.co.za	143
Slavet, Jeff	jslavet@citrincooperman.com 193/196/203/204/205/207/208/218	
Slocombe, Daniel	dan.slocombe@moorestephens.com C: +44 (0)7899 654189	163/165
Smeriglio, Anthony P.	aps@gtreilly.com	178
Smiley, Robert	robert.smiley@armaninoLLP.com D: +1 (831) 346-6028	214
Smit, Adéle	adeles@ctn.moorestephens.co.za	139
Smith, Gill	gill.smith@moorestephens.com C: +44 (0)7881 500010	161
Smith, K. Eric	esmith@beenegarter.com C: +1 616 490-2774 D: +1 616 235-2774	188
Smith, Michael	msmith@bonadio.com C: 518-368-3413 D: 518-250-7742	211
Smith, Peter	peter.smith@mmda.co.nz	123/124
Smolke, John	jsmolke@pscpc.com D: +1 206-382-7778	215
Snyder, Nancy	nsnyder@bonadio.com C: +1 585-750-5794 D: +1 585-249-2744	211
Soares, António	antonio.soares@msporto.pt	130
Soares, Mauricio	msoares@msbrazil.com.br C: +55 19 98196 8866	40
Søberg, Torhild	ts@moorestephens.no C: +47 41 64 48 94	125
Solt, Nick	nick.solt@moorestephens-jersey.com C: +44 (0)7700 888821	103/104
Song, Huimin	huiminsong@moorestephenscn.com	56
Sonnenberg, Marc	msonnenberg@citrincooperman.com	204/208
Sophos, Constantine	csophos@citrincooperman.com	204
Sordello, David	david.sordello@armaninoLLP.com C: +1 408 206 6858	213
Sørensen, Arne	as@buusjensen.dk C: +45 40 91 67 72	62
Sørensen, Lars-Ole	los@moorestephens.dk	62
Soteriou, Yiannis	ys@mscyprus.com C: +357 99 379798	58
Sotomayor Elías, Rodrigo	rse@sotomayorelias.com.mx C: +52 6622 568494	112
Sotomayor González, Rodrigo	rsotomayor@sotomayorelias.com.mx C: +52 6622 564210	112
South, Henry C.	hsouth@atkinsoncpa.com	176
Spagnoli, Pat	pspagnoli@citrincooperman.com	205

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Spittle, C. Eugene	gene.spittle@reacpa.com D: +1 330 804-4042	218
Springham, James	james.springham@moorestephens.com	161
Spurrier, Lance	lance.spurrier@msgsy.com C: +44 (0)7781 126873	82
Srinivas, K. P.	srinivas@varmaandvarma.com C: +91 9845 996293	89
Stafford, J. Scott	sstafford@traviswolff.com D: +1 972 590 5302	184
Stahleder, Georg	georg.stahleder@moorestephens.de D: +49 871 96240-20	78
Stancil, Deron	deron.stancil@elliottdavis.com	177
Stander, Lindie	lindies@ctn.moorestephens.co.za	139
Stark Robledo, Manuel	mstark@ayca.com.py C: +595 981 173 073	128
St-Aubin, Robert	rstaubin@demersbeaulne.com D: +1 (514) 878 0284	45
Stauder, Wilfried	w.stauder@moorestephens.at	29
Staudt, Hélène	hstaudt@ms-zurich.com C: +41 (0)79 299 61 42 D: +41 (0)44 828 18 32	155
Staunton, Ian	ian.staunton@moorestephens.com	161
Steckhan, Jörg	jsteckhan@rinke-gruppe.de C: +49 (0)172 3122200	80
Steele, Jennifer	jsteele@traviswolff.com D: +1 972 590 5272	184
Stegner, Jeff A.	jeff.stegner@armaninoLLP.com C: +1 925 998 8407	214
Stein, Eva	eva.stein@allegretto.se C: +46707645303 D: +46852249042	151
Steiner, Hermann	hermann.steiner@bureauplattner.com	101
Steinkamp, Ronald P.	rsteinkamp@bswllc.com D: +1 314-983-1238	216
Stemple, Kyle	kyle.stemple@reacpa.com D: +1 330 308-6883	201
Stephan, Nadia	n.stephan@moorestephens-jo.com	
Stephenson, Scott	scotts@hcv.t.com	187/206
Stern, Karen S.	kstern@bswllc.com D: +1 314 983 1204	216
Stevens, Andrew	andy.stevens@moorestephens.com C: +44 (0)7721 641094 D: +44 (0)23 8082 1520	173
Stevens, Craig M.	cstevens@bonadio.com D: 585-249-2742	211
Stevens, David	dstevens@moorestephens.com.au D: +61 3 9909 7374	5/22
Stevens, John	jy@dss.co.bw	225
Stevens, Mark	mark.stevens@moorestephens.com	174
Stevenson, Peter	pds@dss.co.bw	225
Stewart, Wemyss	wemyss.stewart@moorestephens.com	168
Štimac, Ivan	ivan.stimac@audit.hr	58



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Stockton, Paul	paul.stockton@moorestephens.com C: +44 (0)7887 626269 6/44/57/127/136/161/222	
Stoddart, Gavin	gavin.stoddart@moorestephens.com C: +44 (0)7881 500035 D: +44 (0)207 651 1680	163
Stoelben, Holger	holger.stoelben @moore-stephens-audit.lu	108
Stofberg, Margeaux	margeaux@stb.moorestephens.co.za	144
Stoica, Laura	laura.stoica@auditone.ro	132
Stokes, Stacy	stacy.stokes@elliottdavis.com	182
Stone, Richard J.	rstone@citrincooperman.com	218
Stormer, Bruce	bruce.stormer@markhams.co.nz	124
Storms, Hubert H.	h.storms@rhein-emscher.de D: +49 (0) 203 29506 612	74
Stoyanov, Kaloyan	ks@ilex.ch C: +41 (0) 79 501 0532	152
Strickland, Jon	jon.strickland@elliottdavis.com	209
Strug, Jeffrey	jeffstrug@hcv.com	187/206
Struk, Tatiana	tatiana.struk@moorestephens.ru C: +7 (926) 833 79 21	132
Stuart, Jeffrey	jstuart@citrincooperman.com	205
Stylianou, George	gst@mscyprus.com C: +357 99646311 D: +357 (22) 717999	58
Suarez, Julio O.	jsuarez@suarez-menendez.com C: +54 (911) 4564 8154	21
Sucharski, Jeremy	jeremy.Sucharski@armaninoLLP.com D: +1 925 790 2838	214
Sugár, Dezső	dezso.sugar@kesaudit.hu	86
Sukumaran, K. M.	sukumaran@varmaandvarma.com C: +91 9841 071831	90
Sullivan, David M.	dsullivan@dgccpa.com	178
Sun, Jian	sunjian@xhcpas.com	55
Sunmola, Kayode	kayode.sunmola @rosewaterpartners.com	227
Surace, Rocco	rsurace@bonadio.com	211
Surana, Navin	nsurana@singhico.com	87
Suri, Peter	p.suri@moorestephens.hu C: +36 20 385 6724	85
Suryanto, Sonny	ssuryanto@moorestephens.co.id	95
Sushilkumar, P. G.	susilpg@varmaandvarma.com C: +91 9440 792697	90
Suter, Bruno	bruno.suter@mszug.ch	155
Suter, Claudia	csuter@msexpertzurich.ch C: +41 (0)77 443 68 66 D: +41 (0)44 828 18 88	155
Suxo, Rodo	rsuxo@msratio.com	38
Svårdh, Reino	reino.svardh@moorestephens.se C: +46 (0)708 14 33 02 D: +46 (0)31 722 42 70	150
Svätojánska Kiňová, Ludmila	ludmila.kinova@bdrbb.sk	137/138

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

Sweet, David	david.sweet@moorestephens.com	161/162
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Swindling, Stanley "Sandy" W.	sswindling@mslcpa.com	198
Syakir, Ahmad	asyakir@moorestephens.co.id	95
Szauer, Stefan	s.szauer@msct.at	27
Tabbal, Aziz	aziz.tabbal@moorestephens-me.com C: +961 3303 812	95/107
Takahashi, Junko	junko.takahashi@seishin.or.jp	103
Takasago, Shinpei	takasago@seishin.or.jp	103
Tamkin, Norm	normt@hcv.com	186
Tan, Chin Fah	chinfah@moorestephens.com.my D: +6087582800	109
Tan, Hongxu	tanghongxu@xhcpas.com	55
Tan, Kim Beng	kimbeng@moorestephens.com.my	109
Tan, Suan-Lee	tan@moorestephens.com.au C: +61 488 123 523	25
Tang, Cordelia	cordelia@msal.com.hk	8
Tang, Helen H. L.	helen@ms.com.hk	5/84
Tapia Reynoso, Alberto	albertotapiar@albertotapia.com.mx	112
Tapia Venegas, Alberto	albertotapiav@albertotapia.com.mx	112
Taros, Anne	taros@moorestephensdm.com	185
Taylor, Donald	dtaylor@bonadio.com C: 315-415-8340 D: 315-214-7836	211
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Taylor, Michael W.	miketr@bahamas.net.bs	34
Teague, Clifton	teague@doeren.com C: +1 713-860-0271	189
Teague, John	john.teague@markhams.co.nz D: +64 9 306 7103	121
Telford, Jon	jon.telford@msfs.co.uk	167/172
Temmert, Peter	ptemmert@rinke-gruppe.de C: +49 (0)174 3476111	80
Templar, Rod	rtemplar@dbn.moorestephens.co.za C: +27 (0)82 926 6376	140
Teo, Kin Mia	tntms@streamyx.com	110
Terho, Vieikko	veikko.terho@rewinet.fi	70
Terrigino, Steve M.	sterrigino@bonadio.com C: +1 585-305-2771 D: +1 585-249-2771	211
Terry, Patrick	patrick.terry@elliottdavis.com	176
Thielman, Mike	miket@hcv.com	193
Thissen, Stefan	thissen@husemannpartner.de C: +49 179 4610 133 D: +49 231 5411-125	73
Thole, Silvia	s.thole@kpwt-pa.de C: +49 (0)851 72046 117	78
Tholle, Søren	st@moorestephens.dk C: +45 22 46 12 20	62



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Thomas, Russell	russellt@pmb.moorestephens.co.za	143
Thompson, Nigel	nthompson@msca.co.uk C: +44 (0)7802 652014	164/166
Thompson, Ryan	ryant@pmb.moorestephens.co.za D: +27 33420360	143
Thomsen, Mads Myrtue	mmt@moorestephens.dk C: +45 40 18 99 56 D: +45 33 18 13 01	61/62
Thomson, Craig	cthompson@frostpllc.com	208
Thouand, Jean-Charles	jean-charles.thouand @moore-stephens.lu	108
Thurlow, Richard	richard.thurlow@moorestephens.com	172
Tikhnenko, Elena	elena.tikhnenko@moorestephens.com C: +44 (0)7881 500 035 UK / +7 (916) 7881 500035 Rus D: +44 (0)207 651 1866	132/163
Tishenko, Valery S.	tishchenko@balanceltd.ru D: (495) 788 19 45	227
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Tng, James	jtng@moorestephens.com.au	25
Tognon, Gian Luca	gltognon@dfaudit.com C: +39 335 123 1636	100
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Tomasi, David	dtomasi@moorestephens.com.au	25
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Torres Pérez, Jaime Omar	otorres@msdat.com.mx C: +52 (55) 1850-2076	114
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Tovey, Mike	mike.tovey@moorestephens.com	161
Train, Kim	ktrain@dgccpa.com	178
Tran, Dominique	dtran@demersbeaulne.com C: +1 (514) 909 0286 D: +1 (514) 878 0286	45
Travis, Kenneth B.	ktravis@traviswolff.com D: +1 972 590 5255	184
Treboldi, Peter J.	treboldi@moorestephensdm.com	185
Trignano, Alfonso	a.trignano@moorestephenssicilia.it	101
Trignano, Vincenzo	trignano@moorestephens.it C: +393483885728	101
Trimble, Scott	scott.trimble@msiom.com D: +44 (0)1624 662020	97/98
Trivedi, Mandeep	mtrivedi@citrincooperman.com	204
Trombetta, Patrick M.	ptrombetta@mspc-cpa.com	184
Troy, Donald J.	dtroy@dgccpa.com	178
Trubia, Jeffrey	jtrubia@bonadio.com	211
Truong, Nghia Van	nghiatv@cpavietnam.vn	222

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Tsissios, Christos	c.tsissios@moorestephens.com.cy C: +357 99490979 D: +357 25 820967	59
Tsui, Winnie W.Y.	winnietsui@msal.com.hk	84
Tunnelle, Brian	btunnelle@frazerllp.com D: +1 714 671 2214	194
Turkewitz, Joseph	jturkewitz@citrincooperman.com	204
Turner, Sharlyn R.	sturner@pscpc.com D: +1 206-382-7803	215
Tustian, Neil	neil.tustian@moorestephens.com	175
Tuvell, Robert	robert.tuvell@armaninoLLP.com C: +1 408 893 7632	213
Tuzimek, Monika	m.tuzimek@msca.pl C: +48 607 763 761	129/130
Udagawa, Kazuhiko	udagawa@seishin.or.jp	103
Umezawa, Keisuke	komezawa@seishin.or.jp	103
Unrun, Wanpen	wanpenu@pitisevi.com	157
Unterforsthuber, Karl	karl.unterforsthuber@moorestephens.de D: +49 8721 9611-26	78
Upton, Roger D.	rupton@bonadio.com C: +1 585-750-5799 D: +1 585-249-2706	211
Uribe R., Jorge David	duribe@mspconsultores.com.ec	67
Urquhart, Adrian	adrian.urquhart@moorestephens.com C: +44 (0)7973 782243	167
Urrutia, Joseina	jaurrutia@moorestephensula.do	66
Urrutia, Pedro	purrutia@moorestephensula.do C: +1 809 223 6003	66
Urso, Mario P.	URSO@bonadio.com C: +1 585-750-5895 D: +1 585-249-2750	211
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Uzunovski, Stefanie	suzunovski@moorestephens.com.au	22
Vaden, Mike	mikevaden@decosimo.com	200
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Van Bosstraeten, Bruno	bruno.vanbosstraeten@moorestephens.be	35
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van der Ahee, Pieter-Louw	pieter@stb.moorestephens.co.za	144



PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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van Dorpe, Koen	koen.vandorpe@moorestephens.be	36
Van Eupen, Koen	koen.vaneupen@moorestephens.be	35
Van Hook, Caroline C.	caroline.vanhook@elliottdavis.com	188
van Loo, Robert C.W.	r.vanloo@moorestephens.nl	120
Van Mieghem, Johan	johan.vanmieghem@moorestephens.be C: + 32 496 286 132	35
Van Peteghem, Geert	geert.vanpeteghem@moorestephens.be	36
van Ravenswoud, Edwin P.H.	e.vanravenswoud@moorestephens.nl C: +31 6 53274245	120
Van Trigt, John	john@hcvr.com	195/217
van Zyl, Jeandré	jevzyl@hd.moorestephens.co.za	141
Vanderwaeren, Kristian	kristian.vanderwaeren@moorestephens.be	36
VanHuss, Kimberly D.	kim.vanhuss@elliottdavis.com	210
Varelas, Panayiotis	panayiotis.varelas@moorestephens.gr C: +30 6977 456762	81
Varisano, Alice	avarisano@grassicpas.com C: +1 516 426-4428 D: +1 516 336-2430	191/202
Varnon, Justin	jvarnon@traviswolff.com D: +1 972 590 5372	184
Vasilev, Marko	marko.vasilev@moorestephens.mk	71
Vassoler, Elaine Renata Santos	evassoler@msbrasil.com.br C: +55 19 98131 5397	40
Vaudreuil, Nicole	nvaudreuil@demersbeaulne.com	45
Vázquez y Vázquez, Miguel	miguel.vazquez@delbarrioycia.com	114
Vega Carrillo, Roberto	rvega@peonderegilvega.com C: +52 1999 9475 000	113
Veljanov, Antonio	antonio.veljanov@moorestephens.mk	71
Verma, A.P.	anilverma@touchtelindia.net C: +91 98101 38669	93
Vermeulen, Johan	johanv@ctn.moorestephens.co.za	139
Verschelden, Andries	andries.verschelden@moorestephens.be C: + 1 415 802 7630	36
Verschelden, Bart	bart.verschelden@moorestephens.be	35
Verschelden, Frans	frans.verschelden@moorestephens.be	5/6/9/35/36
Verschelden, Peter	peter.verschelden@moorestephens.be	36
Verster, Servaas	servaasv@pta.moorestephens.co.za	142/143
Vértiz Vergara, Manuel	mvertiz@moorestephensperu.com C: +51 1 9892 19373	128
Verwey, Jason	jverwey@pe.moorestephens.co.za	143
Vilsecker, Patrick	p.vilsecker@moorestephens.at C: +43 676 897 334 723 D: +43 662 25150 - 723	31
Vince, Andrew	andrew.vince@moorestephens.com C: +44 (0)7884 492095	163/165

PERSONAL CONTACT DETAILS (CONTINUED)

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Visser, Matthew	mv@jhb.moorestephens.co.za	142
Visser, Victor	victorv@nc.moorestephens.co.za	142
Vitale, Frank	fvitale@grassicpas.com	
	C: +1 516-650-9423	
	D: +1 516-336-2404	191/201/202
Viviers, Jo	jjviviers@hd.moorestephens.co.za	141
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	C: +66 81 6370967	5/157
Viwatpanachati, Pana	pana_v@pitisevi.com	
	C: +66 81 4435559	157
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	C: +51 1 9892 90944	128
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	C: +7 (902) 555 85 27	
	D: +44 (0)207 651 1390	134
Voller, Kevin	kevin.voller@moorestephens.com	175
Volz, Herbert	herbert.volz@horntreuhand.de	79
Vuk, Zoran	zoran.vuk@audit.hr	58
Vuksic, Paula	pvuksic@citrincooperman.com	193
Waghela, Harish	info@singhico.com	89
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	C: + 36 30 235 4544	
	D: +3634540770	86
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	D: +44 (0)1243 520618	166/170
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	D: +48 58 300 98 02	129
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PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Wassermeyer, Steffen	s.wassermeyer@moorestephens.de	77
Watkins, Gilbert	gwatkins@citriccooperman.com	205
Watson, Denise	denise.watson@moorestephens.com	172
Watson, Morag	morag.watson@moorestephens.com	168
Watson, Stephen	stephen.watson@moorestephens.com	173
Watson, Valerie	valerie.watson@moorestephens.com C: +44 (0)7887 626275	161
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Welp, Oliver	ow@moorestephens-hamburg.de	72
Welty, Chad	chad.welty@reacpa.com	197
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Wexler, Jeffrey M.	jwexler@bonadio.com	211
Wheeler, Richard	rwheeler@moorestephens.com.au C: +61 (0)412 170 156 D: +61 (0) 7 3640 4061	23/24/26
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Wikman, Barbro	barbro.wikman@moorestephens.se C: +46 70 618 7932	151

PERSONAL CONTACT DETAILS (CONTINUED)

C: Cell phone; D: Direct dial

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Williams, Steve	steve.williams@moorestephens.com	161
Willis, Richard	richard.willis@moorestephens.com	161
Willis, Trina	twillis@moorestephens.com.au C: +61 (0) 409 899 621 D: +61 (0) 7 4796 9938	26
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PERSONAL CONTACT DETAILS (CONTINUED)

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Zito, Joseph A.	zito@doeren.com	185
Zlotowitz, Morris	morris.zlotowitz@hcvt.com	195
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