

TOP 15 SEC Practices in China



AUDITOR	CHINA SEC REGISTRANT COUNT	TOP U.S. ACCOUNTING FIRM RANKING*
Deloitte & Touche	42	#1
Pricewaterhousecoopers LLP	35	#2
Ernst & Young LLP	28	#3
Marcum LLP / Marcum Bernstein & Pinchuk LLP***	23	#15
KPMG LLP	15	#4
Friedman LLP	13	#43
MaloneBailey LLP	11	N/A**
Paritz & Company PA	11	N/A**
BDO China Shu Lun Pan CPAs LLP	10	N/A**
Goldman Kurland & Mohidin (GKM) LLP	10	N/A**
Kabani & Company Inc	9	N/A**
Albert Wong & Co (Hong Kong)	8	N/A**
Crowe Horwath HK CPA Ltd	8	N/A**
KCCW Accountancy Corp	8	N/A**
Child Van Wagoner & Bradshaw PLLC	7	N/A**

* According to *Accounting Today's* Top 100 Accounting Firms 2014

** This Firm does not rank among the 2011 Accounting Today Top 100 Accounting Firms.

*** Marcum Bernstein & Pinchuk LLP operates as a division of Marcum LLP in China.



Source: Audit Analytics, as of December 12, 2014