

APPENDIX B

International Networks of French Firms,  
July 1989

<u>Firm</u>	<u>Revenue in millions of French francs</u>	<u>Staff</u>	<u>International network</u>
Befec/Petiteau Scacchi**	510	919	Price Waterhouse
Helios Streco Durando/ La Villeguérin/Castel Jacquet*	482	900	Ernst & Young
Guy Barbier/Frinault Fiduciaire*	405	666	Arthur Andersen & Co.
De Bois Dieterlé et associés- Payer-Parex-Montagne**	334	688	Deloitte Ross Tohmatsu
ACL Audit*	320	650	Coopers & Lybrand
KMPG Fiduciaire de France*	294	596	KPMG (Peat Marwick and KMG)
Guérard Viala*	232	490	Own network
Salustro Reydel et associés**	175	327	No international network
Calan Ramolino et associés	135	290	Spicer & Oppenheim
Cabinet R. Mazars	105	190	Own network

Note: Temporary classification as at June 30, 1989, based on revenue for 1988. The French franc is worth approximately C\$0.21 (June 8, 1990).

- \* Merger completed.  
\*\* Merger in progress.