

APPENDIX A

Concentration under "Big Eight" Leadership, Mergers over Two Years

- January 1988: Merger announced between Secor-Fra and GDV under the name Guérard Viala, to take effect October 1, 1989;
- January 1988: KPMG merger confirmed and departure of Frinault Fiduciaire to Arthur Andersen & Co.;
- February 1988: Merger between ACL Audit (member of Coopers & Lybrand International) and Pavie et associés;
- September 1988: Merger between Hsd-Arthur & Young and La Villeguérin Audit and La Villeguérin Conseils;
- February 1989: Integration confirmed of Péronnet Gauthier & associés into Guy Barbier-Arthur Andersen & Co.;
- February 1989: Merger project announced between Salustro Vincent Gayet and Seec-Reydel Blanchot;
- April 1989: Merger announced between Calan Ramolino et associés, Fae and Audit et Performance. New firm included in the Spicer & Oppenheim network;
- May 1989: Integration announced of Frinault Fiduciaire into Guy Barbier-Arthur Andersen & Co.;
- June 1989: Merger announced between Befec and Petiteau Scacchi et associés (member of Price Waterhouse).

Source: *La Profession comptable*, No. 78 (June 23, 1989).