

A Global Symphony



The TAG Alliances™



2015
ANNUAL REVIEW

Contents



"The Overture"

Letter to Members 3

"Perfect Harmony"

Success Stories 4

"The Crescendo"

New Members 16

"The Theatre"

Conferences, Regional Meetings and TAG Academy 26

"Our Melody"

Marketing & Branding 32

"The Offertory"

TAG Foundation 34

"The Conductors & Production Team"

TAG Alliances Team, Advisory Board Members, Member Directory and Friends of TAG 36

"The Finale"

The Final Word 47

Letter To Members

Each year in our Annual Review we highlight some of the impressive results achieved from our multi-disciplinary alliance. Over [280 members](#) in [100 countries](#) around the world come together to create this [Global Symphony](#). The thousands of Success Stories resulting from this interaction has a long term impact on our member firms and their clients. We have showcased a selection of these successes in the pages that follow.

The word "Symphony" is of Greek origin meaning "agreement or concord of sound," "concert of vocal or instrumental music," and "harmony." A symphony is a masterpiece created from the collaboration of a number of distinct sections: strings, brass, woodwinds, percussion instruments, and vocals.

Similarly the experience and skills brought to our alliance, from our exceptional membership base of talented lawyers, accountants and strategic partners, ensures that we, as an alliance, continue to provide the highest quality standards of client service worldwide. It is very impressive to see the abundance of international recognitions and awards received by a number of our members and their teams throughout 2015.

When we sit back and review the significant nature of professional activities, breadth of services and charitable efforts that our members deliver throughout the world, we are amazed at the tremendous generosity and influence our community has in the world we live. Our organizational team, now spanning across North America, provides the highest level of support and creativity to help connect members from around the world. The TAG Alliances is truly a global force and has been highly recognized once again by clients, journals, affiliations and ranking agencies from around the world during 2015.

A standing ovation is in order for two of our departing maestros. Retiring President, Bob Sattin and long-time Advisory Board member, Howard Wilkinson, are among the catalysts for the continued success of the TAG Alliances. The foundation they have helped to build will benefit all of us for years to come. A heartfelt "bravo" to both of you.

Without further ado, it is with great pride that we introduce to you the TAG Alliances' 2015 Annual Report. We applaud all of our collective results and we trust that you, your colleagues, your clients, prospective clients and even prospective members will enjoy our year in review!



Richard Attisha
President



Peter Appleton Jones
Chairman & Founder

Perfect Harmony



C K YAU & PARTNERS CPA LIMITED
邱在光合伙會計師行有限公司

Member Success Stories

Harmony is defined as “the combination of simultaneously sounded musical notes to produce chords and chord progressions having a pleasing effect.”

In our opinion, there is no sound more pleasing than the perfect harmony created between members of the TAG Alliances. Similar to a musical ensemble, Success Stories can take different forms such as duets, trios, or full orchestras. Success Stories also take place in different venues. They can occur in the board room, the courtroom, an annual audit or an email introducing a member to your client. Each of these interactions leave a lasting impression on their audience, much like a beautiful piece of music.

Rather than “tell” you how harmonious these Success Stories can sound, we feel it is best to let you experience them first hand—over the next several pages.

Finally, to all those members who have submitted Success Stories to us we say, “Bravo!”

“Since joining TIAG in 2007, we have collaborated with TIAG members in Australia, Singapore, Malaysia, the United States and the United Kingdom. Additionally, through our TIAG and TAGLaw relationships, we have helped our clients seek assistance to setup companies in foreign countries and to secure accounting, financial and legal advice for our clients. As a whole, our TIAG membership provides us with quick access to seek professional advice on legal and accounting matters from countries outside Hong Kong.”

As a TIAG member for 8 years, we have differentiated our firm from the competition as we can now provide a broad range of professional services on a worldwide scale. These are more relationships than a single firm can develop.”

K T Tam
C K Yau & Partners CPA Limited
(Hong Kong, China - TIAG)

The TAG Alliances Combined Global Reach



100+
Countries



280+ / 580+
Members / Offices



16,000+
Professionals



The TAG Alliances™



AccountancyAge

Ranked 3rd Alliance Globally
2012, 2013, 2014, 2015

“Successful year within TAGLaw for us.”

“2015 was a particularly successful year within TAGLaw for us. We were fortunate enough to collaborate with a number of TAGLaw members on a variety of inbound and outbound matters including SMTP Law (Singapore), Burness Paull (Scotland), Racine (France), Elliot Duffy Garrett (Northern Ireland), Kuits (England) and Herrick Feinstein (New York, USA) to name but a few. The types of matters included commercial contracts, defamation, M&A, professional negligence and company incorporation and the clients spanned numerous industries including technology, retail, professional services, manufacturing and finance. In addition, we attended the European and International Conferences giving us the opportunity to renew old friendships and make new acquaintances within the alliance. We look forward to what 2016 has to offer.”

Ed Butler

LK Shields Solicitors (Ireland - TAGLaw)



LK SHIELDS
YOUR LEGAL COUNSEL

Burness Paull

EDG **SMT** **&P.**
ADVOCATES & SOLICITORS

HERRICK
Committed to Your Success.

kuits | solicitors
kuit | steinart | levy LLP

racine
AVOCATS

“...Quick and incredibly thorough responses...”

“We recently had to seek advice from Stephen Rupnarain at Collins Barrow (Ontario, Canada - TAG-SP) regarding two separate matters. On both occasions, we received quick and incredibly thorough responses, which we are very grateful for. Stephen’s helpfulness and the strength of the information he provided led to a very satisfactory outcome with HMRC and positive feedback from our client. We look forward to further developing our relationship with Collins Barrow and working together in the future.”

Lisa Spearman

Mercer & Hole (London, England - TIAG)



mercero&hole
chartered accountants

Collins Barrow
AUDIT | TAX | ADVISORY

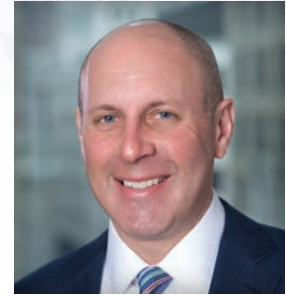
“We have yet to make a request where TIAG was unable to fulfill our needs.”

“TIAG has the requisite relationships in its alliance so that we can offer our clients access to resources and expertise on a global scale. What we have found particularly beneficial is that TIAG facilitates our access to the precise resources we need in the precise spot on the globe that we require. In fact, we have yet to make a request where TIAG was unable to fulfill our needs. Even in rare cases where there was no member in a particular location, TIAG has been able to put us in touch with a resource of expertise to fulfill our need. The true test of a strong alliance.

At any of the TAG Alliances conferences, we always come home with something of value — a new professional connection, insights on a service approach; it's the epitome of education through idea exchange. And as far as revenue generation is concerned, we have gained several new business opportunities from both our TIAG and TAGLaw relationships and have provided a number of referrals to fellow alliance members.”

Ron Storch

Berdon LLP (New York, New York, USA - TIAG)



BERDON ACCOUNTANTS
AND ADVISORS™
LISTEN. SOLVE. DO. >™

“Our cooperation with foreign law firms is immensely growing.”

“Since joining TAGLaw, our cooperation with foreign law firms is immensely growing. Examples of such collaboration with TAGLaw members include: working with Kuit Steinart Levy LLP (Manchester, England) to assist one of the biggest textile businesses in England through an Indonesian joint venture proceeding and working with South Toranomom Law Office (Japan) in providing legal opinion to one of the largest cement producers in Japan. Additionally, B&A is currently in cooperation with Racine Avocats (Paris, France) in assisting a European distributor of home appliances on the transfer of shares of a local timber company in Indonesia.”

Tony Budidjaja

Budidjaja & Associates Lawyers (Indonesia - TAGLaw)



BUDIDJAJA & ASSOCIATES
LAWYERS

kuits | solicitors
kuit | steinart | levy LLP

**SOUTH TORANOMON
LAW OFFICES**

racine
AVOCATS

"I had already received two new referrals..."

"Attending TAGLaw conferences is as important and beneficial as TAGLaw membership itself. In less than a day attending the conference in Santa Monica, I had already received two new referrals from other TAGLaw members attending the conference. One matter came from my dear friend Robert Levy of Kuits in Manchester, England whose partner had a client with a real estate need in Las Vegas. The other involved a piece of work from Karla Vehrs from Lindquist & Vennum in Minnesota regarding a litigation need with serving a document subpoena and other anticipated assistance. "

Dan Waite

Lewis Roca Rothgerber Christie LLP (Nevada & New Mexico, USA – TAGLaw)



Lewis Roca
ROTHGERBER CHRISTIE

kuits | solicitors
kult | steinart | levy LLP

LINDQUIST
LINDQUIST + VENNUM

"Thanks to the relationships we have built..."

"Being a member of TAGLaw since 2010, we have been referring the lawsuits of our clients pursued in foreign jurisdictions to TAGLaw members, and have been very satisfied with this collaboration. The recent examples include our collaboration with Espanha e Associados (Portugal), concerning a lawsuit to be initiated in Portugal. Additionally, the English law firm Blake Morgan (Southampton, England) has been referring to our firm their expert opinions under Turkish law, which should be submitted to English courts. All the law firms listed under TAGLaw are very professional and it is very practical to refer to TAGLaw for reliable law firms worldwide."

Ercüment Erdem

Erdem & Erdem Law Office (Turkey - TAGLaw)



ESPANHA
e associados
sociedade de advogados, RL

BLAKE 
MORGAN

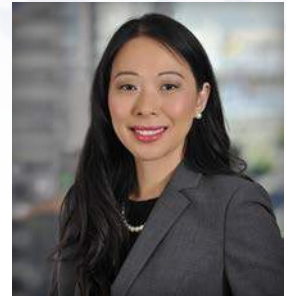
“The client was very happy...”

“One of our largest apparel clients decided to open a manufacturing warehouse in Mexico this year. We reached out Moreno Ontiveros (Guanajuato, Mexico - TIAG) and they helped our client with business set-up, payroll, and the preparation of all necessary legal documents. The client was very happy with the services they received and will continue to use the firm for all their local accounting, bookkeeping and tax needs. This is a perfect example of how the connections we have made through TIAG help us provide exceptional service to our clients, wherever their business takes them.

Also this year, Berdon LLP (New York, New York, USA - TIAG) reached out to us to help with inventory observation for one of their restaurant clients in Malibu. The client was going through a transaction and needed to close their books and to prepare an opening balance sheet as of the date of closing. Working closely with Berdon, we were able to staff the assignment and complete the project in a very short time period. To the client, it was all seamless - as if they were working with only one firm.”

Wendy On

Fineman West & Co. LLP (Los Angeles, California, USA - TIAG)



FINEMAN WEST & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

BERDON ACCOUNTANTS
AND ADVISORS™
LISTEN. SOLVE. DO. >™



MORENO ONTIVEROS
CONTADORES PUBLICOS S.C

“Thanks to TAGLaw, we are an international firm.”

“Our firm has utilized numerous TAGLaw members to our satisfaction, and more importantly, to the satisfaction of our clients. These connections span the globe including markets such as Korea; Manchester, England; Cyprus; Düsseldorf, Germany; and Illinois & Kansas in the US. In servicing our clients’ international needs, responsiveness is key and we are very pleased with the ability to seamlessly connect with TAGLaw colleagues from around the world. Thanks to TAGLaw, we are an international firm.”

Martin von Willebrand

HH Partners Attorneys-at-law Ltd (Finland - TAGLaw)



HH
HH PARTNERS

Succession Success

"Karla Vehrs of Lindquist & Vennum helped our firm secure a victory for a North Carolina airplane parts manufacturer in federal court in Minnesota on a Motion to Dismiss for Lack of Jurisdiction. Karla was a pleasure to work with and helped us navigate the case to victory in an unfamiliar jurisdiction. When the need for Minnesota local counsel arose, I turned to my law partner Mark Thomas who has been one of our firm's long time TAGLaw representatives. I'm honored that Mark is passing the TAGLaw baton to me in 2016. I look forward to carrying the TAGLaw banner at Williams Mullen along with International Tax Partner Anna Derewenda, who practices in the Williams Mullen's Richmond Office, and will replace Ron Raxter, another long time TAGLaw representative for Williams Mullen."

Elizabeth Scott

Williams Mullen (North Carolina & Virginia, USA - TAGLaw)



**WILLIAMS
MULLEN**

LINDQUIST
LINDQUIST + VENNUM

"Only just begun to skim the surface of success..."

"Zinner & Co. has only just begun to skim the surface of success as a result of our membership in TIAG. Since becoming a member in February 2011, we have recognized that our membership provides not only a great opportunity to strengthen the firm, but also to become a contributor to our colleagues in the industry. Simply, Zinner views the success with our membership on multiple levels. We have used the alliance for collaboration and solicited input on questions in which shared expertise is invaluable. From that, our firm has the confidence and assurance in bidding work. Over the past five years, we've collaborated with other TIAG members for both inbound and outbound client issues in Canada, the UK, and within the US."

Howard Kass

Zinner & Co. LLP (Ohio, USA - TIAG)



“Quality TAG Alliances Members Working Together...”

“During the last year our global interaction with TAG Alliances members has included assistance with the establishment of local subsidiary and business operations for Chinese and Singaporean clients, the referral of an international Swiss based client seeking help in India and the development of an appropriate taxation & commercial strategy across the USA, the UK and Australian jurisdictions.

Outside of the client matters, ESV have also taken advantage of the practice specific benefits of our TIAG membership by reaching out to global member firms for the short term secondment of experienced staff during our peak audit & assurance period, reviewing our business development and marketing strategies and interacting at International Conferences with colleagues on future practice management initiatives.

We continue to value the TAG Alliances and the client servicing benefits and sound professional relationships that it brings to our firm offering.”

Kurt Baker,
ESV Accounting and Business Advisors (New South Wales, Australia – TIAG)



ESV  ACCOUNTING AND
BUSINESS ADVISORS

“Further proves the value of membership.”

“We received a call from California TAGLaw counsel at Coblentz, Patch, Duffy & Bass LLP (San Francisco, California, USA) when one of their clients in the financial industry was facing significant litigation in a consumer fraud case. We were offered the opportunity to have members of our litigation team meet with the client and its counsel and that led to our being retained to defend the litigation. This has been one of the largest matters referred to us through TAGLaw and further proves the value of membership.”

Ralph Wellington
Schnader Harrison Segal & Lewis LLP (Pennsylvania & Delaware, USA - TAGLaw)



Schnader
ATTORNEYS AT LAW

Coblentz
Patch Duffy
& Bass LLP

All Around Success

"At the Edinburgh Conference, Paul Tauber of Coblenz Patch Duffy & Bass LLP (San Francisco, California, USA - TAGLaw) asked me if we had someone who could help with a transaction that involved a Kansas company. I put him in touch with Doug Silvius and they recently completed this matter. I know Paul was very pleased with the cooperation and skill Doug brought to the deal and we hope it will continue with on-going work for the Kansas client. "

Jeff Kennedy

Martin, Pringle, Oliver, Wallace & Bauer, LLP (Kansas, USA - TAGLaw)



 MARTIN | PRINGLE
ATTORNEYS AT LAW

Coblenz
Patch Duffy
& Bass LLP

"Enthusiastic about the global potential."

"One of our clients, a global financial institution, approached us to see if we would be able to help them find new accounting firms in various jurisdictions. The bank was previously represented by a Big 4 firm. At the International Conference in Scotland, we held a presentation to propose the project to various TIAG members.

We are so excited to announce that our client has accepted the engagement involving collaboration between our firm and TIAG members Bove Montero y Asociados (Madrid, Spain), Mercer & Hole (London, England), Cornick Garber Sandler (New York, New York, USA) and Ribe Aguirre y Asociados (Mexico City, Mexico).

This large project will provide our members with a number of profitable opportunities. We are enthusiastic about the global potential.

Fedele Gubitosi

Studio Rock Commercialisti Associati (Milan, Italy - TIAG)



STUDIO ROCK
COMMERCIALISTI ASSOCIATI

Bové Montero y Asociados
AUDITORES · CONSULTORES · ASESORES JURÍDICO-TRIBUTARIOS

Cornick Garber Sandler
Certified Public Accountants & Advisors

mercerc&hole
chartered accountants

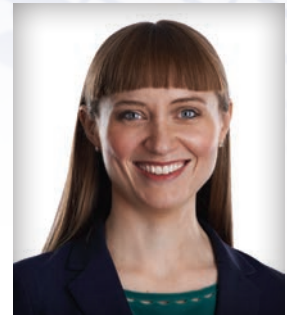

RIBÉ AGUIRRE
Y ASOCIADOS, S.C.

“Working together to achieve success for a client.”

“This year, Sagitec Solutions, LLC, a Twin Cities information technology solutions company and a Lindquist client, received a favorable decision aided by a TAGLaw partner firm. Lindquist provided the bulk of the work on this case, but was assisted throughout by fellow TAGLaw firm Bressler, Amery & Ross in New Jersey. Specifically, Lindquist prepared the affidavits and factual portions of the briefs and Bressler researched New Jersey law and drafted the legal arguments. Ansis Viksnins argued at the injunction and summary judgment hearings and Bressler accompanied and provided valuable insights into local practice and procedure. The result was a very favorable decision for our client and is yet another strong example of two TAGLaw firms working together to achieve success for a client.”

Karla Vehrs

Lindquist & Vennum (Minnesota, Colorado, South Dakota, USA - TAGLaw)



LINDQUIST
LINDQUIST + VENNUM

BRESSLER AMERY ROSS

“Great example of what we can achieve...”

“Guerrero Olivos is a top-tier Chilean firm with which we are glad to have built a robust and, hopefully, longstanding relationship. One of their clients wanted to terminate its distribution relationship with a Uruguayan distributor. The distributor rejected the termination notice and threatened to promote legal actions before the Uruguayan Courts. After several months of diligent collaboration, including various pre-notices, arduous negotiations, and conciliation proceedings, Guerrero’s client managed to successfully terminate its relationship with the local distributor through a favorable out-of-court settlement. We believe that this is a great example of what we can achieve through this excellent legal alliance which is TAGLaw. This is the reason why we encourage and endorse the cooperation between all TAGLaw members.”

Jonás Bergstein

Bergstein Abogados (Uruguay – TAGLaw)



BERGSTEIN

ABOGADOS

GUERRERO OLIVOS

Guerrero Olivos Novoa Errázuriz

“The client was extremely pleased”

“Alex Lever of Nysingh (Netherlands - TAGLaw) referred a client to us last year who was looking to acquire a competitor in British Columbia. The acquired firm also had employees in Wisconsin, and we were able to retain von Briesen to look after US employment and corporate matters there. The client subsequently hired a North American director of sales from a competitor out of New Jersey. We were also able to retain Bressler, Amery & Ross in New Jersey to look after the employment matters and restrictive covenant issues that arose in that jurisdiction. The client was extremely pleased with the exceptional service they received from TAGLaw firms.”

John Sullivan

Harper Grey LLP (British Columbia, Canada - TAGLaw)



Harper Grey LLP

nysingh
advocaten-notarissen

von Briesen
von Briesen & Roper, s.c. | Attorneys at Law

BRESSLERAMERYROSS

“We look forward to future success.”

“In just a few short months since joining TAGLaw, we have had the opportunity to collaborate with several members on inbound and outbound matters. Some of those instances include assisting Kvale (Norway - TAGLaw) with the selling of a Czech subsidiary and coordinating with Vivien Chan (Hong Kong - TAGLaw) and Schnader Harrison (Pennsylvania and Delaware, USA - TAGLaw) for one of our client’s future franchising plans. It was great to meet these members and many others at our first International Conference and we look forward to future success.”

Jirí Ctibor

Z/C/H Legal v.o.s. (Czech Republic - TAGLaw)



ZCH Legal

KVALE

陳韻雲律師行
VIVIEN CHAN & Co.
GREATER CHINA LAWYERS

Schnader
ATTORNEYS AT LAW

“Benefits of the TAG Alliances.”

“We have a client who owns an interest in a U.S. company currently being serviced by another accounting firm. The company was planning a strategic purchase of a Canadian business. The current accounting firm was not able to assist with the company’s cross border needs. After communicating the value provided through our TAG Alliances membership, we were engaged to guide the transaction and set-up a cross border structure to minimize global taxes. Collins Barrow (Ontario, Canada - TAG-SP) provided the resources and guidance in both the Canadian income tax and indirect tax areas in order to help create an efficient structure that worked well on both sides of the border. This opportunity allowed us to demonstrate first hand the benefits of the TAG Alliances.”

Ray Polantz

Cohen & Company (Ohio, USA - TIAG)



Cohen & Company
Certified Public Accountants

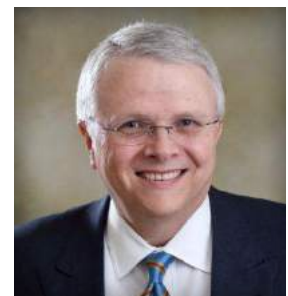
 **Collins Barrow**
AUDIT | TAX | ADVISORY

“We anticipate this will develop into work for all three TAGLaw firms”

“This is a developing story...because of our firms expertise in religious and charitable organizations, Robert Levy of Kuits in Manchester, England contacted me following the Edinburgh Conference to discuss the need of a potential client--a large religious charity based in India, which was looking to expand into North America. When I spoke to the client, it became apparent they needed initial help to consolidate its legal identity in India before moving into other countries. I reached out to TAGLaw Member firm Kochhar & Co. in India to help them prior to resuming their push into the U.S. The client has appreciated the level of expertise we have and the willingness we have shown to share contacts in order to get the work done! We anticipate this will develop into work for all three TAGLaw firms: Kuits, Kirton McConkie and Kochhar & Co.!”

Willis Orton

Kirton McConkie (Utah, USA - TAGLaw)



KIRTON | McCONKIE

kuits | solicitors
kuit | steinart | levy LLP

 **KOCHHAR & Co.**
ADVOCATES & LEGAL CONSULTANTS

The Crescendo

CRESCENDO...

A gradual and steady increase in loudness or force.



New Members

The conductor waves his baton through the air like an expert swordsman. His whole body seems to mirror the rhythm of every stroke, each filled with more conviction and fervor than the last. This gesture signals the percussionists to set a new pace, the woodwind section to gather their breath and the string section to grip their bows tight. It has arrived, the moment the audience and musicians have anticipated. The crescendo.

This year, we have made tremendous strides in our recruiting efforts. For more than a decade, the TAG Alliances have been steadily building, much like the crescendo of a musical piece. This momentum is a result of the efforts of our organizational team, Advisory Board and the recommendations of fellow members. Once identified, a prospective member auditions for a part in our global symphony. Only the finest and highly skilled firms are invited to become members of the TAG Alliances. Their goal and ours is to have a powerful and collective impact on our audience—the clients and prospects in attendance.

We are proud of these new members and look forward to the strength and skill they add to our crescendo.



"Since joining TIAG in mid-2015, FGMK has had the opportunity to work with TIAG and TAGLaw firms in India, Mexico, Germany, China, the UK, Ireland and the UAE, in order to address the tax and legal needs of clients with cross-border transactions. The TIAG & TAG Alliances affiliation has been a key success factor to our international tax practice. Our clients have received accurate, timely and helpful advice in each case, and we are very pleased with our new association with TIAG. Norm Kellerman and myself participated in the October conference and will be at the Lisbon conference as well. We look forward to meeting TIAG colleagues again in person."

Fuad Saba
FGMK (Chicago, Illinois, USA - TIAG)

TAGLaw Current Totals		
Countries: 87 Total Firms: 153 Total Offices: 333		
Region	Lawyers	Firms
Asia Pacific	1467	14
Europe	2525	48
Latin America	693	22
Middle East/Africa	404	14
North America	4470	55
Totals	9559	153

TIAG Current Totals		
Countries: 70 Total Firms: 121 Total Offices: 244		
Region	Employees	Firms
Asia Pacific	1120	22
Europe	2121	37
Latin America	891	26
Middle East/Africa	478	15
North America	2399	21
Totals	7009	121

TAG-SP Current Totals	
Countries: 11 Total Members: 14 Total Offices: 59	
Region	Members
Asia Pacific	1
Europe	5
Latin America	1
Middle East/Africa	2
North America	5
Total Members	14

"This has been our Debut Year in TIAG and in a span of first six months we have had an extremely fulfilling experience of interacting with law and accounting firms in various jurisdictions, ranging across Japan, Italy, Australia, US, Singapore, Portugal and Malta. It was also a matter of great satisfaction for us to assist fellow member firms from the U.S. and Australia and their clients in India for tax structuring and assurance engagements!"

With India poised to grow as one of the world's fastest growing economies, we only see those cross-interactions increasing in the year to come. TIAG offers us an opportunity to play a role in 'Taking India to the World and bringing the World to India!'"

Anand Bathiya
Bathiya & Associates LLP (Mumbai, India)



BATHIYA

"Our company approaches our first anniversary of TAG-SP membership later this year and I have also attended the Santa Monica conference during which I found the standard of sessions to be very good. More importantly the opportunity to meet many professionals who work, like us, in an international dimension was extremely valuable."

We look forward to participating in the Lisbon conference later this year and growing and developing a positive contribution to the TAG Alliances global family."

Paul Beard
Alexander Beard Group (United Kingdom - TAG-SP)



 **Alexander Beard**
Planning Financial Horizons

New TAGLaw Members

Fenech Farrugia Fiott Legal (Malta)

Strategically perched between Sicily and Tunisia in the middle of the Mediterranean Sea, Malta has been invaded over the millennia by Romans, Moors, French and British, each of which have left their traces in the oral folk poetry and ballads known as *għana* (pronounced aa-na). In addition, traditional brass bands enliven the island. More recently, young musicians have won two of the last three Junior Eurovision Song Contests. Similarly, Fenech Farrugia Fiott Legal's integrative approach to supporting an extensive range of clients harmonizes multiple disciplines to achieve creative outcomes in six broad practice areas tied closely to Malta's current commercial development. The firm has demonstrated particular strength in asset financing in the shipping and aircraft industries and has also done significant merger and acquisition work and tax structuring.



(Left to right: Tonio Fenech & Christian Farrugia)



(Left to right: Jens Krogh Petersen & Henrik Sjørølev)



LETT Law Firm (Denmark)

In the 1960's, numerous American jazz artists made Denmark their European home. In 1964, this led the Tivoli Gardens to host a Copenhagen Jazz Festival featuring such luminaries as Theolonious Monk and Miles Davis. Since becoming an annual festival in 1979, it has grown to become one of Europe's premier music events, comprising over 100 venues, 1100 concerts and approximately a quarter-million attendees each year. The LETT Law firm understandably grooves on this musical bonanza since one of its niche practices is entertainment law. Other niches include sports law, logistics, life sciences and energy, with coverage extending to Greenland and the Faroe Islands. All this, of course, is a constructive counterpoint to its full suite of practices serving both the business and public sectors.

Tamrat Assefa Liban Law Offices (Ethiopia)

On a 1924 visit to the Armenian Monastery in Jerusalem, Haile Selassie adopted 40 orphan musicians and brought them to Addis Ababa, where he funded their musical education and established them as the first official orchestra of Ethiopia. Recently, Ethiopian songstress Gigi has stimulated international interest in Ethiopian music. The Ethiopian economy has also benefited from increased international interest, with a 7% to 10% GDP growth rate in recent years. Tamrat Assefa Liban Law Offices are active participants in these developments, specializing in investment and international trade law for corporate clients - both local and international. The firm assists foreign investors in establishing all aspects of business operations as well as trademark filing, maintenance and protection.



(Pictured: Tamrat Assefa Liban)



New TAGLaw Members

Kuri Breña, Sánchez Ugarte and Aznar (Mexico)

During the early 20th century revolution in Mexico, a musical genre called “ranchero” emerged from the ranches of the rural countryside, sung by one performer with a guitar. It was soon adopted by the mariachi groups, which had formed a couple of decades earlier in southern Mexico. Mariachi ensembles have five or more musicians including stringed instruments – both plucked and bowed – and trumpets. Each performer must be a virtuoso and at the same time a “team player.” In a sense, the firm of Kuri Breña, Sánchez Ugarte and Aznar are “mariachis of the law.” Chambers and Partners, Legal500, and IFLR 1000 all recognize members of the firm as being virtuosos in its corporate and M&A, banking & finance, bankruptcy, capital markets and real estate work.



(Left to right: Daniel Kuri Breña & Bernardo Luna)

KURI BREÑA
SÁNCHEZ UGARTE Y AZNAR



(Left to right: Neil Horner & Barclay Simmons)

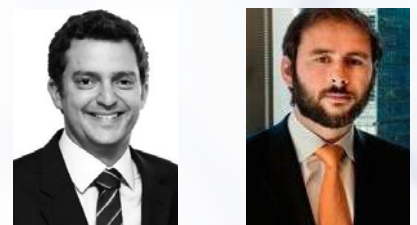
aswlaw

ASW Law (Bermuda)

As the oldest remaining British Colony, it is not so surprising that Bermuda, often conceptually linked with Caribbean Culture, has continually been home to bagpipe bands since the 17th century. Still, this Scottish tradition stands in striking contrast to the more expected calypso and steel pan traditions imported from Trinidad in the early 20th century. More distinctive yet are the Gombey dancers who must be sons of Gombey dancers! Gombey fuses British, African, and indigenous American influences. Similarly multicultural is the composition of ASW Law, whose lawyers have practiced at the Bar in England or at leading law firms in London, New York, Frankfurt, Argentina, New Zealand, Canada and the Cayman Islands. The firm is ranked highly in all of the major legal research directories.

Perlman Vidigal Godoy Advogados (São Paulo, Brazil)

Think of Brazil and you are likely to think of soccer, carnival, samba and bossa nova. But if you are symphonically inclined, you are more likely to think of Heitor Villa-Lobos, arguably Latin America’s most significant “classical” composer, who at a young age explored native Brazilian musical culture, which he later integrated with European musical forms to create such distinctive works as Bachianas Brasileiras. Like the composer, PVG Advogados is adventurous and innovative, with open space work areas where they all work together collaboratively, regardless of seniority, so that trainees and associates learn from and are constantly involved with the more senior lawyers who have earned the firm high marks in leading directories.



(Left to right: Marcelo Perlman & Matheus Bueno de Oliveira)

pvg / perlman vidigal godoy advogados

New TAGLaw Members

Batalla Salto Luna (Costa Rica)

"Start them young" could be the motto of the Costa Rica Youth Symphony. At its debut concert in 1970, the orchestra featured a Mozart violin solo by four-year-old Ana Gabriela Castro-Rosabal. Because she was so small, her father made a wooden box to stand on while performing, earning her the nickname "La niña violinista del Taburete." Although Batalla Salto Luna doesn't need a wooden box, the firm is even younger than La niña violinista, having been formed in 2015 as a merger between two of Costa Rica's leading firms: Batalla Abogados and AFC. Recommended for membership by several of our Latin American members, this highly ranked firm expresses its mission in a unique way, to wit: helping its clients sleep better at night.



(Left to right: Mariano Batalla & Diego Salto)

Batalla Salto Luna
ABOGADOS



(Left to right: Jean-Charles S. Gardetto, & Emeline Elbaz-Mondeux)



Gardetto Law Offices (Monaco)

Considering the fact that the entire country of Monaco could fit inside New York's Central Park, it is remarkable that the Monte Carlo Philharmonic Orchestra is a major figure on the classical music stage, having been led by such prominent conductors as Igor Markevitch and Paul Paray. To encourage musical creation, the Prince Pierre Foundation periodically awards a substantial cash prize to a composer of recent work. Since its founding in 1960, roughly three dozen such composers have joined this exclusive club, about the same number as currently comprise the Monegasque Bar, one of whose members is Jean Charles Gardetto, who founded his ISO9001-certified firm in 1988 and now provides full service capabilities to corporate and private clients of both local and international origin.

New TIAG Members

Jamal AdDosery Accountants and Consultants (Saudi Arabia)

The music of Saudi Arabia is rooted in a migratory culture that traveled light. Under these constraints, music has been understandably limited to clapping hands or beating out rhythms with available implements even today. Since music other than rhythmic percussion is viewed by some devout Muslims as a “distraction from God,” performers must be sensitive to cultural challenges. The same principle is addressed daily by Jamal AdDosery Accountants and Consultants who work at the interface between conventional global accounting standards and the special requirements of Islamic finance. Jamal himself is Saudi but received his higher education (and CPA) in the US and now leads a firm that does tax for non-Saudi companies and Zakat for Saudis.



(Pictured: Jamal AdDosery)



(Left to right: Anand Bathiya & Umesh Lakhani)

BATHIYA

Bathiya & Associates LLP (Mumbai, India)

Hooray for Bollywood! Although the term is often used loosely to apply to the entire Indian film industry, it more accurately refers to Mumbai, the base of Hindi language film making. Ironically, the spectacular song and dance routines that have made such a hit in most of the world are often filmed in Switzerland or Austria. In a way, this is almost symbolic of Indian commercial culture: the willingness to go where the business takes you. That same drive has led Bathiya and Associates over the past 36 years to expand their ISO 9001-qualified firm into five key cities in India, stretching 1500km from Ahmedabad in west central India to Bengaluru in south India. Their ‘India-Inbound’ services help international businesses set-up and operate in India.

Audit Escort (Georgia)

When the Voyager became the first spacecraft to enter interstellar space in 2015, it carried a golden phonograph record with a performance of “Chakrulo”, a song in the Kakhetian style of eastern Georgia, one of sixteen regional styles. Georgia’s position as a gateway between Eastern Europe and Western Asia has resulted in various blends of native polyphony, Middle Eastern monophony and late European harmonic forms. For its part, Audit Escort blends service lines in audit, valuation, accounting and consultancy that it provides to trade, manufacturing, agriculture, service-based business, NGOs, government organizations and others. In the course of providing these services, it has established relationships with several government ministries, a major transport and logistics firm, and the Georgian Football Federation.



New TIAG Members

FGMK, LLC (Illinois, USA)

Chicago presents residents and visitors with a musical menu so rich it is challenging to make a choice, but almost impossible to make a bad one. From the world famous Chicago Symphony to the wonderful Lyric Opera to Chicago blues and “Chicago-style” Dixieland jazz, all-star performers cover the scene. For years, big names ranging from Fritz Reiner to Nat King Cole have graced the city’s venues. Chicago’s FGMK, LLC can claim all-star class in the accounting and consulting fields, performing at a level that has made it one of the Top 50 accounting companies in the United States. Their star quality is especially obvious in the M&A field, where they have become one the largest of top independent U.S. firms based on revenue share.



(Left to right: Fuad Saba & Norm Kellerman)



(Left to right: Antoine Genuyt & Emmanuelle Rouxel)



Actheos (France)

The history of music in France stretches back to the 11th century’s “Chanson de Roland,” the oldest surviving work of French literature. Experimental operas entered the scene in the mid-seventeenth century and Italian style opera became the rage during the reign of Louis XIV. The 19th century was blessed with romantic operas by Bizet and Berlioz and symphonic masterpieces from Debussy and Ravel. Edith Piaf epitomized 20th century “Chanson Française, and hip hop has become significant in the 21st century. Also in the 21st century, Actheos, one of the largest independent accounting firms in the country, joined TIAG. Doing business in Italian and English as well as French, many of the firm’s 90 professionals can fully appreciate the Italian operas that Louis XIV loved so well.

Maguire Caulfield Browne (Western Ireland)

The Eurovision Song Contest is now 50 years old. Ireland has been the biggest winner, with a record seven wins, including four wins within a five year stretch. In 1994 the contest was held in Dublin. Ireland won the song contest, but the show was stolen by the first appearance of Riverdance with Michael Flatley. Less than a year later, the first expanded production of Riverdance made its debut, since which time it has brought performances of Irish step dancing to over 25 million people around the world. The steps of the dance are intricate, quick, and precise. The same might be said of the services provided by Limerick-based Maguire Caulfield Browne, which takes a highly proactive, solution-driven approach to supporting clients in an ever-changing economy.



(Left to right: Richard Maguire & Tom Caulfield)



New TAG-SP Members

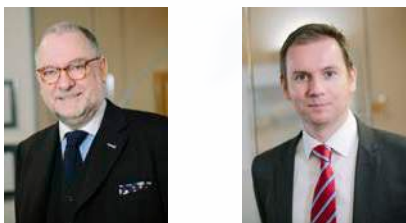
Scopelitis, Garvin, Light, Hanson & Feary, P.C (USA)

Many of the world's most popular songs are connected with modes of transportation, including such classics as "City of New Orleans" (Willie Nelson), "Leaving on a Jet Plane" (John Denver), "Slow Boat to China" (Frank Loesser), and "Take the A-Train" (Duke Ellington and Billy Strayhorn.) Roy Acuff's recording of "The Wabash Cannonball" is one of the few dozen singles that have sold 10 million physical copies worldwide. The Wabash River originates in Indiana, as does the Scopelitis firm, which serves the legal and business needs of the transportation industry on a full-service basis. Although home-based in Indianapolis, its offices are strategically located in many major cities throughout the United States, offering advice and counsel to more than 5,000 transportation-related clients in the 48 contiguous states.



(Left to right: Greg Feary & John Hove)

 **SCOPELITIS**
GARVIN LIGHT HANSON & FEARY



(Left to right: Paul Beard & Philip Teague)



Alexander Beard Group (UK)

In the summer of 1957, a new guitarist joined the Quarrymen, a Liverpool rock band. For six years the group developed their talents, changed their line-up, worked abroad for a while, and then in 1964 exploded on the global music scene as The Beatles, arguably the most influential and most popular musicians of the rock era. In large part, their enduring appeal is due to a combination of their high energy and creative arrangements. Just a dozen miles up the River Mersey from Liverpool, the Alexander Beard Group offers high energy and creative arrangements in the areas of UK Financial Planning, Employee Benefits, Expat & Emigration, and International Schools and Aid Agencies. The Group also has offices in Australia, Netherlands, South Africa, and the USA. Additionally, they have plans to open a French office in early 2016.

The Theatre

"An opera begins long before the curtain goes up and ends long after it has come down. It starts in my imagination, it becomes my life, and it stays part of my life long after I've left the opera house."

—Maria Callas

International Conferences, Regional Meetings & TAG Academy

Music and TAG Alliances events often go hand in hand. Whether it's the sound of bagpipes at our conference in Scotland, or attendees singing karaoke at our final dinner in Santa Monica, music is a universal language that brings members together and our events are the theatre in which they convene.

There are other sounds that bring members together, and those are the sounds of clients being served, member firms growing and strategic relationships being strengthened. These are the reverberations and echoes of every invitation for coffee, exchange of a business card, handshake or bow at a conference or regional meeting.

mercero&hole
chartered accountants

"International Conferences are an ideal way to build relationships with other members, as sometimes there is no substitute for being in the same room. What sometimes starts out as a discussion or a favour can evolve into a significant piece of work which we would not have had the opportunity to develop without TIAG."

At our International Conference in Santa Monica, I was able to meet with Kurt Baker of ESV in Sydney, regarding a client who needed tax advice. The client was very pleased to hear I was meeting with Kurt while we were both in Santa Monica. In addition to meeting with longtime members who I have mutual clients with, I also had the opportunity to meet with new member, Fuad Saba of FGMK in Chicago, who was able to refer me one of his clients. The connections never cease to amaze."

Lisa Spearman
Mercer & Hole (London, England - TIAG)

Conference Success Stories...

"In May 2015 Anderson Anderson & Brown LLP (AAB) and Scottish TAGLaw member firm Burness Paull LLP (Burness Paull) were co-principal sponsors and hosts of the TAG Alliances International Conference in Edinburgh, Scotland. Over the course of the conference there were numerous opportunities for networking and the topics of the various sessions and presentations included the future of Europe, cross-border dispute resolution as well as firm and practice development, hosted by several key and influential speakers.

We were delighted to have been able to participate in the conference which provided an excellent platform for the TAG Alliances to get together to discuss topical issues and developments while sharing knowledge, best practices and strengthening relationships.

It is fantastic to be actively involved in this alliance which brings so many benefits to the firms within it and their clients.

Neil Dinnes

Anderson Anderson & Brown LLP (Scotland – TIAG)

Tricia Walker

Burness Paull LLP (Scotland - TAGLaw)



A²+B[®] ANDERSON
ANDERSON
& BROWN LLP CHARTERED
ACCOUNTANTS



Burness Paull

"When I attended my first conference in May 2014, I was asked if I had any ideas for future conference sessions. I mentioned at the time that I believed that M&A would be a good subject because of its appeal across the TAG Alliances. I was surprised when I was asked to lead a panel discussion on it in Santa Monica. I quickly agreed but told them that being a relatively new member that I wouldn't know who to ask to be on the panel. I was told not to worry and was supplied with a list of likely candidates. I did not know anyone on the list but when I contacted each of them, they provided all the assistance and support I could have ever wanted. They made my job easy. We all spoke several times during the summer leading up to the conference but it wasn't until the first night that we met face-to-face. The night before the conference started, our panel went to dinner and since then, I truly believe that I have four more friends in the TAG Alliances that I can say I am proud to know."

Rob Pritchard

PBGW (Philadelphia, Pennsylvania, USA – TIAG)



**PB
GW** PRITCHARD, BIELER,
GRUVER & WILLISON, P.C.

International Conferences

Spring 2015 - Edinburgh, Scotland

Over six centuries ago, the author of *The Canterbury Tales* included this narrative: "A baggepype wel coude he blowe and sowne, /And ther-with-al he broghte us out of towne." Equally "wel blowne were the pipes that, along with drums and fireworks, closed out the amazing gala event at Hopetoun House on the shores of the Firth of Forth. Nor was that the only bit of Scottish culture shared with the more than 250 TAG Alliance members and guests from 93 different jurisdictions. There was also a dramatic reading of Robert Burns' *Address To A Haggis*. A high note of another nature was the presentation on "The Future of Europe" by the former Chancellor of the Exchequer, Lord Norman Lamont of Lerwick. But many of the attendees were equally moved by the Shelter Box Display, a material manifestation of the good works of the TAG Foundation.



"Beating the Retreat"



Attendees and guests enjoyed the opportunity of wearing traditional Scottish kilts and sashes for the Gala Dinner at the Hopetoun House. Additionally, everyone experienced some of Scotland's most unique customs such as "Beating the retreat" and "Addressing the haggis" (shown right).



"Addressing the haggis"

International Conferences

Fall 2015 - Los Angeles / Santa Monica

Before the conference started, many members and guests took the opportunity to stroll the famous Santa Monica Pier to enjoy the musical offerings of street musicians as well as “the rattle, the rumble, and the roar” of the towering roller coaster. With that as an overture, how could they resist participating in the spirited finale, an evening of exuberant beachfront karaoke at Gladstones. Members, guest, and even TAG staff discarded any mike-fright and joined in the mostly raucous fun. Even the work sessions included a healthy dose of entertainment. Lisa Bloom’s anecdote-filled “How to Avoid the Front Page ...” was a tough act to follow, but a talented cast of accountants and lawyers rose to the challenge in a mock trial demonstrating the differences between effective and poor communication and presentation techniques and the impact the difference can make on an audience.



TAGLaw Members John Sullivan (Vancouver, Canada), John Delaney (Bahamas) and Willis Orton (Utah, USA) in costume after performing in a mock trial on “What Lawyers and Accountants Can Learn From Actors.”



TAG Alliances panelists take questions from the audience during “The Benefits of Leveraging Leadership.”

From left to right: Randy Myeroff of Cohen & Company (Ohio, USA - TIAG), Robert MacKinlay of Cohen & Company (Ohio, USA - TIAG) Ed Butler of LK Shields Solicitors (Ireland - TAGLaw), Deborah Williamson of Dykema Cox Smith (Texas, USA - TAGLaw) and Harry Blum of Collins Barrow Toronto LLP (Ontario, Canada - TAG-SP)

TAGLaw Regional Meetings

- **European**
March 6-8, 2015 in Manchester, England
Host Firm: Kuit Steinart Levy LLP
- **Western North America**
March 6-8, 2015 in Vancouver, British Columbia
Host Firm: Harper Grey LLP
- **Southeastern US**
March 20-22, 2015 in Richmond, Virginia
Host Firm: Williams Mullen
- **Midwestern US**
June 5-6, 2015 in Louisville, Kentucky
Host Firm: Middleton Reutlinger, P.S.C.
- **Asia Pacific**
October 26, 2015 in Santa Monica, California



Louisville, Kentucky



Manchester, England



TAGLaw Members in the midwestern US gather for a Regional Meeting in Louisville, Kentucky.



Richmond, Virginia

TIAG Regional Meetings

- **Western North America**
March 6-8, 2015 in Vancouver, British Columbia
Host Firm: Harper Grey LLP
- **Latin America**
June 11-12, 2015 in Bogota, Colombia
- **Asia Pacific**
October 26, 2015 in Santa Monica, California
- **Brazil**
November 26, 2015 in Curitiba, Brazil
Host Firm: AECompany



Bogota, Colombia



Vancouver, British Columbia



TIAG Brazilian Members gather for a Regional Meeting in Curitiba, Brazil.



Curitiba, Brazil

Managing Partner Summit

For the first time, TIAG Members joined their TAGLaw peers for the annual Managing Partner Summit in St. Petersburg, Florida. The fresh multi-disciplinary nature of the event was a resounding success, allowing attendees to hear unique perspectives to the most trying issues facing today's professional services firms, as well as extended networking opportunities.



"Having the accountants here was fantastic."

– Tom Frantz, Williams Mullen (Virginia & North Carolina, USA - TAGLaw)

"Great to get different perspectives from different people and size firms."

– Randy Myeroff, Cohen and Company (Ohio, USA - TIAG)

"Very beneficial, timely and informative"

– Frederick Martinez, Martínez Odell & Calabria (Puerto Rico - TAGLaw)

"The interdisciplinary mix of attendees was insightful."

– Harry Blum, Collins Barrow Toronto (Ontario, Canada - TAG-SP)

"Great format, good location and efficient."

– Shaun McGaughey, Koley Jessen (Nebraska, USA - TAGLaw)

Member Benefit Series Webinars

- **January: "3 New Trends Impacting the Paperless Office"**
Matt Peterson, CEO & President of eFileCabinet
- **February: "How to Bring in New Partners"**
Marc Rosenberg, The Rosenberg Associates
- **March: "Top Tactics to Convert Website Visitors into Clients"**
Larry Bodine, Web and Marketing Consultant
- **May: "Psychology of Partner Compensation"**
Lisa Rohrer, Fairfax Associates and Harvard Law School
- **June: "How to Pitch"**
Larry Kohn of Kohn Communications
- **July: "How to Truly Differentiate Your Firm"**
Christine M. Hollinden, MBA, CPSM
- **August: "Bring Your Own Device: Risks & Rewards for Service Firms"**
Marcus Bluestein, CTO of Kraft Kennedy
- **September: "What Successful Managing Partners Do"**
August Aquila of Aquila Global Advisors, LLC
- **November: "Next Generation Growth Leaders: How to Identify and Develop Them"**
Dennis MacGillivray of Accountable Growth™
- **December: "What is Competitive Intelligence?"**
Leonard Fuld, Chairman of Fuld + COMPANY



L B LARRY BODINE
Web and Marketing Consultant



fairfax



THE ROSENBERG ASSOCIATES
CONSULTANTS TO THE CPA INDUSTRY

Feedback from members about our webinars...

"I could listen to this for another hour. Excellent find."

– Ben Hildebrandt, Belin McCormick
(Iowa, USA - TAGLaw)

"This has been exceptionally helpful!"

– Simon Fitzpatrick, Boodle Hatfield
(London, England - TAGLaw)

Our Melody



Marketing & Branding

The melody is often the most memorable part of a musical arrangement. Walking out of the theatre or concert hall, you find yourself singing along to what you just heard. It is the part that is fresh in your mind, days or weeks after you first heard it. It is the part you hear someone else humming and can immediately recognize the number.

The melody of the TAG Alliances is becoming well-recognized on a global scale. Members are proud to “sing” or “play” the brand and showcase it in their firm’s marketing initiatives. Equally as memorable and impactful is the reputation of our members and the impression they leave with the tens of thousands of clients they serve together.

BERDON ACCOUNTANTS
AND ADVISORS™

LISTEN. SOLVE. DO. >™

“We are now in the third year of our membership in the TAG Alliances and our ongoing experience continues to reaffirm our decision to become a member. The professionalism of the individuals we work with continues to impress as does the efficiency of the overall operation. TIAG marketing efforts to both help educate individual members in maximizing their own marketing and to promote the overall TIAG brand are particularly impressive.”

Ron Storch

Berdon LLP (New York, New York, USA - TIAG)

Marketing & Branding

Our New Websites

Eighteen months of planning and smart work culminated in the launch of our new websites for TAGLaw, TIAG and TAG-SP. The new sites build on the already strong platforms our members have relied on for years. The sites feature an all new Resource Center and completely redesigned profile pages. Useful features such as timezone support, help you know what time it is in a specific member's location.



Public Relations

We are frequently featured in international publications such as the ones shown below.

LAWYER
MONTHLY

THE LAWYER

CPA Practice
Advisor

accounting**TODAY**

The Offertory



TAG Foundation

Music and charity are both similar, in that both are sometimes the after effects of emotions we experience as human beings. Whether they are brought on by feelings of empathy, sadness or even joy, music and charity can move people to do beautiful and extraordinary things. In various cultures and religions, music and charity are often joined together through rituals or rites.

Since 2010, TAG Alliances members have generously contributed over \$150,000 to numerous causes around the world. Through the TAG Foundation, we are all able to extend charity to those who might be in need after a natural disaster or humanitarian crisis. Time and time again, we ask, and members give—joyfully. Members contribute as a firm, individually or even through an in-person donation at one of our International Conferences. No donation is too small, and most importantly, 100% of the donations go directly to the people who need them most.

That is music to all of our ears.

"It's not how much we give but how much love we put into giving."

—Mother Teresa



PRITCHARD, BIELER,
GRUVER & WILLISON, P.C.



At our recent conference in Santa Monica, the partners of our TIAG member in Philadelphia, PBGW, demonstrated the "brotherly love" after which their city was named. For a number of months, they committed the donations from their firm's casual days to benefit TAG Foundation.

Global Generosity

In 2015, TAG Alliances members supported the following relief efforts through TAG Foundation:

- Cyclone Pam in Vanuatu;
- Mudslides in Guatemala; and
- Hurricane Joaquin in The Bahamas.



At our International Conference in Scotland, Chris Warham, a member of Shelter Box's response team, constructed a Shelter Box kit with help from conference attendees. Shelter Box, a long-time beneficiary of TAG Foundation, provides shelters for families affected by natural disaster.

Special thanks to the following firms and individuals for contributing to TAG Foundation in 2015:

Jamal AdDosery Accountants and Consultants

Aleksander Rakovic

Andrew Turner

Bahar Atamyildiz

Boodle Hatfield

C K Yau & Partners

Catherine Burke

Coblentz, Patch, Duffy & Bass LLP

Cohen & Company

Dan Waite

David Cordell

Deborah Williamson

Fineman West

Harper Grey

James Sullivan

Jeff Heuer

Jeff Kennedy

Jim Shaker

Joseph Kristan

Julie Mulvey

K T Tam

KAP Hertanto, Grace, Karunawan

Keith May

Ken Mayers

Kim Stearns

Kurt and Kathleen Baker

Lisa Karell

Lyndall Dally

Martin, Pringle, Oliver, Wallace & Bauer, LLP

Murray, Jonson, White & Associates

Nicholas J. Harding

Norman Posner

Paul Tauber

Peter Appleton Jones

Pritchard, Bieler, Gruver & Willison

Ralph Wellington

Randolph Jones

Randy Shapiro

Ray Polantz

Robert Sattin

Samet & Company

Sandra Ballowe

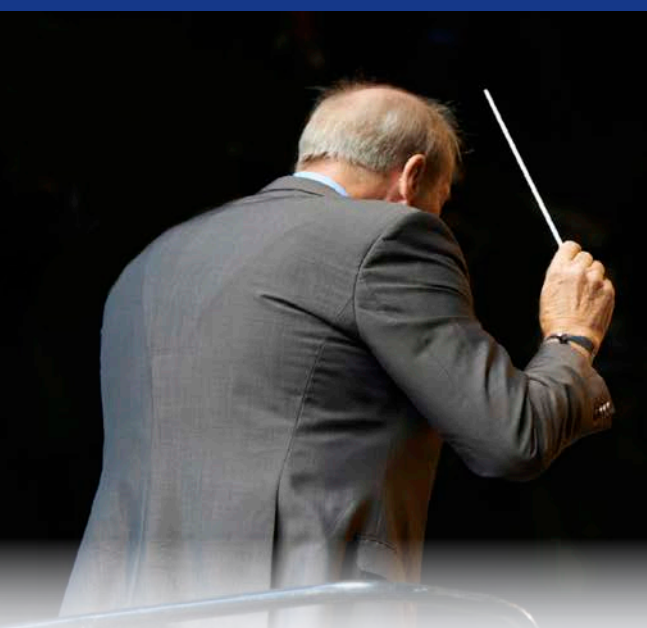
The Appleton Group

Tina Chinyavong

Trevor Raymond

Wendy On

The Conductors & Production Team



The TAG Alliances Team, the Advisory Board, Member Directory and Friends of TAG

The skill and expertise of a conductor and production team in a symphony is similar to skill and expertise of the diverse team who comes together to make the TAG Alliances successful. From the TAG Alliances team to the Advisory Board, our entire membership and a growing list of "Friends of TAG," I feel we have the finest collection of professionals anywhere in the world. Each of them are conductors or working behind the scenes as part of our production team, making sure all of the cues and effects are in sync.

Once again, special thanks to two of our retiring team members: Bob Sattin, our retired President, and Howard Wilkinson, our original TIAG member, have retired after many years of service, leadership and friendship to our organization.

- Peter Appleton Jones, Chairman and Founder

The TAG Alliances Team

Our talented and dedicated team works throughout the year to provide valuable services to TAG Alliances members around the world.

Shown left to right in photo above:

Peter Appleton Jones
Chairman & Founder

Melisa Attisha
Executive Vice President

Chris Cervellera
Sr. Director of Marketing & Technology

Samantha Lutz
Marketing Associate

Bob Sattin
Retired President

Lourdes Allende
Director of Global Member Services

Ken Mayers
Director of Member Relations

Jacky Breeden
Vice President of Operations

Richard Attisha
President

Anne Appleton Jones
Vice President

Retiring Team Members



Retired President of the TAG Alliances,
Bob Sattin and his wife Rhonda.



Retired Advisory Board member, Howard
Wilkinson and his wife Judy.

“Seamless integration of members...”

“A longstanding client, Cooke Aquaculture, came to us to lead its acquisition of Wanchese Fish Company, one of the world’s largest producers of sea scallops. Wanchese has significant operations in Virginia and North Carolina, scallop fisheries in Argentina, and sales offices in France. To lead the Cooke legal team on this complex acquisition and related financing, we brought in TAGLaw members Williams Mullen (North Carolina & Virginia, USA), Brons & Salas (Argentina), and Aubyn/Triplet (Lille, France).

The result was a seamless integration of members working together as a single team. It was essential to be able to bring this expertise to the client and this complex transaction. The high degree of quality of service, professionalism and personal dedication of the lawyers involved was impressive, to us and to our client. This is exactly the way these cross-jurisdiction affiliations are supposed to work. We are proud to be affiliated with TAGLaw and this experience reinforces our commitment to the group.”

David Austin
Eaton Peabody (Maine, USA - TAGLaw)

View a complete list of our members
on the next several pages.



Eaton
Peabody
Attorneys at Law

BRONS & SALAS
ABOGADOS

Triplet & Associés

WILLIAMS
MULLEN

TAGLaw Advisory Board

TAGLaw's 2016 Advisory Board is composed of leading practitioners who provide strategic guidance to the alliance. A special thank you to outgoing board members: Ilmar-Erik Aavakivi (Estonia), Edgardo Balois (Philippines), Quent Boyken (Iowa, USA), Rick Breen (Alberta, Canada), Diego Herrera (Panama) and Bob Sattin (The Appleton Group).



Jean-Christophe Beaury
Racine (Paris, France)



Pablo Brusco
Brons & Salas (Argentina)



Jim Dankenbring
Spencer Fane LLP (Missouri, USA)



John Delaney
Delaney Partners (Bahamas)



Paul Hopkins
Carter Newell (Queensland, Australia)



Irwin Kishner
Herrick, Feinstein LLP
(New York, NY, USA)



Robert Levy
Kuit Steinart Levy LLP
(Manchester, England)



Danielle Muller
Rassers Advocaten
(Breda, Netherlands)



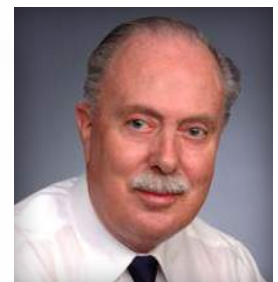
Leonard Samuels
Berger Singerman LLP
(Florida, USA)



Paul Tauber
Coblentz, Patch, Duffy & Bass LLP
(San Francisco, CA, USA)



Deborah Williamson
Dykema Cox Smith (Texas, USA)



Peter Appleton Jones
The Appleton Group, Inc.



Melisa Attisha
The Appleton Group, Inc.



Richard Attisha
The Appleton Group, Inc.

TIAG Advisory Board

TIAG's 2016 Advisory Board is composed of leading practitioners who provide guidance to the alliance and act as a source of professional advice. A special thank you to outgoing board members:

Kay Jess (Hamburg, Germany), Barry Nijkamp (Netherlands), Norm Posner (Massachusetts, USA), Howard Wilkinson (London, England) and Bob Sattin (The Appleton Group).



Kurt Baker
ESV Chartered Accountants
(New South Wales, Australia)



Markus Dankl
INTERCURA (Austria)



Jan Depoorter
SBB Accountants & Advisors
(Belgium)



Paul Maberly
Mercer & Hole
(London, England)



Keith May
Richey, May & Co.
(Colorado, USA)



Randy Myeroff
Cohen & Company (Ohio, USA)



Felipe Pestana
Grupo Planus
(Rio de Janeiro, Brazil)



Dan Ray
Hemming Morse, LLP
(San Francisco, CA, USA)



Ronald Storch
Berdon LLP
(New York, NY, USA)



Peter Appleton Jones
The Appleton Group, Inc.



Melisa Attisha
The Appleton Group, Inc.



Richard Attisha
The Appleton Group, Inc.

TAGLaw Members

Brons & Salas
Argentina

Concern-Dialog Law Firm
Armenia

Carter Newell
Queensland, Australia

Piper Alderman
New South Wales, Australia

Preslmayr Rechtsanwälte
Austria

Delaney Partners
Bahamas

Marx Van Ranst Vermeersch & Partners
Belgium

Arguelles & Company LLC
Belize

ASW Law
Bermuda

Moreno Baldivieso Estudio de Abogados
Bolivia

Perlman Vidigal Godoy Advogados
Brazil

Hunte & Co.
British Virgin Islands

Popov & Partners Law Office
Bulgaria

Abeng Law Firm
Cameroon

McLeod Law LLP
Alberta, Canada

Harper Grey LLP
British Columbia, Canada

Fillmore Riley LLP
Manitoba, Canada

BOYNECLARKE LLP
Nova Scotia, Canada

Blaney McMurtry LLP
Ontario, Canada

Cain Lamarre Casgrain Wells
Quebec, Canada

Solomon Harris
Cayman Islands

Guerrero Olivos
Chile

Golden Gate Lawyers
Beijing, China

Zhong Lun Law Firm
Shanghai, China

Gómez-Pinzón Zuleta Abogados S.A.
Colombia

Batalla Salto Luna
Costa Rica

Tassos Papadopoulos & Associates LLC
Cyprus

Z/C/H Legal v.o.s.
Czech Republic

LETT Law Firm
Denmark

Headrick Rizik Alvarez & Fernandez
Dominican Republic

Corral Rosales Carmigniani Pérez
Ecuador

Karim Adel Law Office
Egypt

Boodle Hatfield LLP
London, England

Kuit Steinart Levy LLP
Manchester, England

Clarkslegal LLP
Reading, England

Blake Morgan LLP
Southampton, England

Aivar Pilv Law Office
Estonia

Tamrat Assefa Liban Law Offices
Ethiopia

HH Partners Attorneys-at-law Ltd
Finland

Aubyn/Triplet
Lille, France

Racine
Paris, France

RWP Rechtsanwälte
Düsseldorf, Germany

GGV Grützmacher / Gravert / Viegener
Frankfurt am Main, Germany

Weiss Walter Fischer-Zernin
Hamburg, Germany

Rowedder Zimmermann Hass
Mannheim, Germany

Heiss & Partner
Munich, Germany

Vainanidis, Economou & Associates Law Firm
Greece

QIL+4 Abogados
Guatemala

Bufete Rosa y Asociados
Honduras

Vivien Chan & Co.
Hong Kong

Germus and Partners
Hungary

JP Attorneys
Iceland

Kochhar & Co.
India

Budidjaja & Associates Lawyers
Indonesia

LK Shields Solicitors
Ireland

DQ Advocates
Isle of Man

Pearl Cohen Zedek Latzer Baratz
Israel

Studio Legale Sutti
Italy

South Toranomom Law Offices
Japan

Voisin
Jersey

Mboya Wangongu & Waiyaki Advocates
Kenya

Hankyul Law Firm
Korea

Taher Group Law Firm
Kuwait

Fogels, Vitols & Paipa (FVP)
Latvia

Baroudi & Associates
Lebanon

Balciunas and Grajauskas
Lithuania

Adam & Bleser
Luxembourg

Zul Rafique & partners
Malaysia

Fenech Farrugia Fiott Legal
Malta

Chambers of A.R.M.A. Peeroo SC GOSK
Mauritius

Kuri Breña, Sanchez Ugarte and Aznar
Mexico

Popa & Asociatii
Moldova

Gardetto Law Offices
Monaco

Nysingh advocaten-notarissen N.V.
Netherlands

Rassers Advocaten
Netherlands

Elliott Duffy Garrett
Northern Ireland

Kvale Advokatfirma DA
Norway

Irfan & Irfan Attorneys at Law
Pakistan

Galindo, Arias & López
Panama

TAGLaw Members

Fiorio Cardozo & Alvarado
Paraguay

Pizarro, Botto & Escobar
Abogados
Peru

Siguion Reyna, Montecillo & Ongsiako Law Offices
Philippines

SSW Spaczynski, Szczepaniak i Wspólnicy S.K.A.
Poland

Espanha e Associados, Sociedade de Advogados, RL
Portugal

Martínez Odell & Calabria
Puerto Rico

Musat & Asociatii
Romania

FDS Law Ltd.
Russia

Burness Paull LLP
Scotland

Cabinet Maître Cheikh Fall
Senegal

Sim Mong Teck & Partners
Singapore

DEDÁK & Partners, s.r.o.
Slovak Republic

Adams & Adams
South Africa

Bufete Escura
Barcelona, Spain

B. Cremades y Asociados
Madrid, Spain

MAQS Law Firm
Sweden

Lemann, Walz & Partner
Bern, Switzerland

Kellerhals Carrard
Lausanne, Switzerland

Erdem & Erdem
Turkey

Al Rowaad Advocates & Legal Consultants
United Arab Emirates

Bergstein Abogados
Uruguay

Osborn Maledon, P.A.
Arizona, USA

Williams & Anderson PLC
Arkansas, USA

Mitchell Silberberg & Knupp LLP
Los Angeles, California, USA

Coblentz, Patch, Duffy & Bass LLP
Los Angeles, California, USA

Lindquist & Venum
Colorado, USA

Reid and Riege, P.C.
Connecticut, USA

Schnader Harrison Segal & Lewis LLP
Delaware, USA

Berger Singerman LLP
Florida, USA

Swift, Currie, McGhee & Hiers, LLP
Georgia, USA

McCorriston Miller Mukai MacKinnon
Hawaii, USA

Barack Ferrazzano Kirschbaum & Nagelberg LLP
Illinois, USA

Barrett McNagny LLP
Fort Wayne, Indiana, USA

Kroger, Gardis and Regas, LLP
Indianapolis, Indiana, USA

Belin McCormick, P.C.
Iowa, USA

Martin, Pringle, Oliver, Wallace & Bauer, L.L.P.
Kansas, USA

Middleton Reutlinger, P.S.C.
Kentucky, USA

Milling Benson Woodward L.L.P.
Louisiana, USA

Eaton Peabody
Maine, USA

Lerch, Early & Brewer
Maryland, USA

Riemer & Braunstein LLP
Massachusetts, USA

Jaffe, Raitt, Heuer & Weiss, P.C.
Michigan, USA

Lindquist & Venum
Minnesota, USA

Holcomb Dunbar, P.A.
Mississippi, USA

Spencer Fane LLP
Missouri, USA

Koley Jessen
Nebraska, USA

Lewis Roca Rothgerber Christie LLP
Nevada, USA

Cook, Little, Rosenblatt & Manson P.L.L.C.
New Hampshire, USA

Bressler, Amery & Ross, P.C.
New Jersey, USA

Lewis Roca Rothgerber Christie LLP
New Mexico, USA

Herrick, Feinstein LLP
New York, New York, USA

Williams Mullen
North Carolina, USA

Kennelly Business Law
North Dakota, USA

Brouse McDowell
Akron, Ohio, USA

Carlile Patchen & Murphy LLP
Columbus, Ohio, USA

Conner & Winters, LLP
Oklahoma, USA

Black Helterline LLP
Oregon, USA

Schnader Harrison Segal & Lewis LLP
Pennsylvania, USA

Smith Moore Leatherwood LLP
South Carolina, USA

Lindquist & Venum
South Dakota, USA

Bone McAllester Norton PLLC
Tennessee, USA

Munsch Hardt Kopf & Harr, P.C.
Texas, USA

Dykema Cox Smith
Texas, USA

Kirton McConkie, PC
Utah, USA

Gravel & Shea PC
Vermont, USA

Williams Mullen
Virginia, USA

Ryan, Swanson & Cleveland, PLLC
Washington, USA

Kelley Drye & Warren LLP
Washington D.C., USA

von Briesen & Roper, s.c.
Wisconsin, USA

Hirst Applegate, LLP
Wyoming, USA

Travieso Evans Arria Rengel & Paz
Venezuela

Simeza, Sangwa & Associates Advocates
Zambia

Wintertons Legal Practitioners
Zimbabwe

TIAG Members

NUCASE

Angola

Roberto Quian Asociados

Argentina

WMS Chartered Accountants

Queensland, Australia

ESV Accounting and Business Advisors

New South Wales, Australia

Lowe Lippmann

Victoria, Australia

INTERCURA Treuhand-und Revisionsgesellschaft m.b.H.

Austria

SBB Accountants & Advisors

Belgium

Marina Contábil

Belo Horizonte, Brazil

Rhodes Contadores Associados S/C

Brasília, Brazil

AECCompany

Curitiba, Brazil

Acctua Contabilidade

Florianópolis, Santa Catarina, Brazil

Ortec Contabilidade, Assessoria e Auditoria SS Ltda

Porto Alegre, Rio Grande do Sul, Brazil

Grupo Planus

Rio de Janeiro, Brazil

BC Control Auditores Independentes S.S.

São Paulo, Brazil

Fontamillas, Donasco & Co. Ltd.

Cambodia

Mallette LLP

Quebec, Canada

Moscoso y Cia

Chile

LehmanBrown

Beijing & Shanghai, China

Sáenz Aguilar & Asociados

Costa Rica

C. Costa & Associates

Cyprus

Hayek, spol. s r.o., holding

Czech Republic

Revisionscentret Aabenraa A/S

Aabenraa, Denmark

Revisionsfirmaet Albrechtsen

Copenhagen, Denmark

AN Consulteam

Dominican Republic

EsRoBross Cia Ltda

Ecuador

Hisham Labib & Co.

Egypt

Contadores Publicos Asociados, SA de CV

El Salvador

Mercer & Hole

London, England

DTE Business Advisers

Manchester, England

Old Mill Accountants

Somerset, England

Burgis & Bullock

Warwickshire, England

Actheos

France

Audit Escort

Georgia

Hartung Consulting GmbH

Düsseldorf, Germany

GGV Grützmaker / Gravert / Viegner

Frankfurt am Main, Germany

Florentz und Partner GbR

Munich, Germany

Schneider & Geiwitz GmbH

Neu-Ulm, Germany

Aisenbrey Weinläder & Partner

Pforzheim, Germany

C K Yau & Partners CPA Limited

Hong Kong

Interauditor Kft.

Hungary

S. Venkatram and Company, Chartered Accountants

Chennai, India

Bathiya & Associates LLP

Mumbai, India

AJSH & Co. / Mercurius Advisory Services

New Delhi, India

Sanjeev Chopra And Company

New Delhi, India

KAP Hertanto, Grace, Karunawan

Indonesia

HSOC Financial & Business Advisors

Dublin, Ireland

Maguire Caulfield Browne

Western Ireland

Browne Craine and Co.

Isle of Man

Dov Weinstein & Co

Israel

Studio Rock Commercialisti Associati

Milan, Italy

Studio Mottura Tron

Rome, Italy

Aska & Co.

Japan

AZ International

Jordan

Devani-Devani and Company

Kenya

Serim Accounting Corporation

Korea

DaoCo Audit

Lebanon

UAB "AV Auditas"

Lithuania

Fiduciaire du Grand-Duché de Luxembourg S.à r.l. (FLUX)

Luxembourg

ACT Partners

Malaysia

Portman International

Malta

Accounting & Consulting Group / Comprehensive Financial Services

Mauritius

Rufo Ibarra, De la Cruz y Mier, S.C.

Baja California, Mexico

Benavides y Asociados Asesores Corporativos, S.C.

Chihuahua, Mexico

Pérez Arzate & Asociados

Coahuila, Mexico

Moreno Ontiveros Contadores Públicos S.C.

Guanajuato, Mexico

Ribé Aguirre y Asociados SC

Mexico City, Mexico

CAF Contadores Públicos, S.C.

Nuevo León, Mexico

GLG Asesores Empresariales, S.C.

Veracruz, Mexico

Ariel Puerto Najera y Asociados, S.C.P.

Yucatán, Mexico

Suvod Associates

Nepal

Witlox VCS

Breda, Netherlands

Van Elderen Accountants

Zwolle, Netherlands

ALS International, S.A.

Nicaragua

Goldblatt McGuigan

Northern Ireland

Tahir Siddiqi & Co

Pakistan

TIAG Members

AES Consulting, S.A.
Panama

Hernandez Randich & Asociados
Peru

Banaria, Banaria & Co. CPAs
Philippines

NUCASE
Portugal

Falcón Sánchez
Puerto Rico

Group Expert Consulting
Romania

Jamal AdDosery Accountants and Consultants
Saudi Arabia

Anderson Anderson & Brown LLP
Scotland

BND Consulting
Senegal

Pinebridge, LLP / Veritas Private
Singapore

Audit Tax Consulting, k.s.
Slovak Republic

O.M.A Professional Advisory Group
South Africa

Bové Montero y Asociados
Barcelona, Spain

Arrabe Asesores, S.A.
Madrid, Spain

A. I. Macan Markar & Co., Chartered Accountants
Sri Lanka

Axion Revisionsbyrå AB
Sweden

Fehlmann & Associés SA
Geneva, Switzerland

SOLIDIS
Olten, Switzerland

P.M. Accountant & Advisory Co., Ltd.
Thailand

BAGE SARL
Togo

Business, Auditing & Consulting
Tunisia

UBD (Ulusal Bagimsiz Denetim ve Y.M.M. A.S.)
Turkey

Jaxa Chartered Accountants
United Arab Emirates

Zolkwer y Asociados – Auditors Consultores
Uruguay

Thomas, Head & Greisen, P.C.
Alaska, USA

KMJ | Corbin & Company
Costa Mesa, California, USA

Fineman West & Co. LLP
Los Angeles, California, USA

GALLINA LLP
Northern California, USA

Hemming Morse, LLP
San Francisco, California, USA

Richey, May & Co.
Colorado, USA

AgeeFisherBarrett, LLC
Georgia, USA

BrookWeiner L.L.C.
Illinois, USA

FGMK, LLC
Illinois, USA

Roth & Company, P.C.
Iowa, USA

Samet & Company
Massachusetts, USA

Dorfman Abrams Music LLC
New Jersey, USA

Berdon LLP
New York, New York, USA

Cornick, Garber & Sandler, LLP
New York, New York, USA

Cohen & Company
Ohio, USA

Zinner & Co. LLP
Ohio, USA

Pritchard, Bieler, Gruver & Willison, PC (PBGW)
Pennsylvania, USA

CF Accountants & Consultants
Dallas, Texas, USA

LBB & Associates Ltd., LLP
Houston, Texas, USA

Murray, Jonson, White & Associates, Ltd., PC
Virginia, USA

Thuy Chung Auditing Company
Vietnam

TAG-SP Members

Collins Barrow Toronto
Ontario, Canada

Peregrine Corporate Services
Isle of Man

Volaw Group
Jersey

GALA Trust and Management Services
Panama

Alexander Beard Group
United Kingdom

Scopelitis, Garvin, Light, Hanson & Feary, P.C
USA

TAG Alumni

John Jennings
(Eastman Chemical - Brussels, Belgium)

David Thomson
(Weedman - Nova Scotia, Canada)

Ken MacLean
(The Municipal Group of

Companies – Halifax, Nova Scotia, Canada)

Hannu Krogerus
(Hannu Krogerus Oy – Mgmt. Consulting - Helsinki, Finland)

Rahul Krishna
(Ericsson – Delhi, India)

Samer Pharaon
(Microsoft – Saudi Arabia)

Mohamed El Roubi
(GE Energy - United Arab Emirates)

Friends of TAG

Special thanks to all of our “Friends of TAG” who have partnered with us to provide our members with special offers on education, marketing and technology services and products.

Friends of TAG

The TAG Alliances™



Best Friends of TAG

See the next page for more information on our “Best Friends” of TAG.



Education and Training Resources



Marketing & Business Development



Technology & Firm Administration



Multi-disciplinary Insurance Broker offering a wide-array of Insurance and Financial Products across North America and Globally through our relationship with World Broker Network.

Hub International is delighted with the strategic relationship we have entered into with The TAG Alliances. We believe we are well positioned to offer TAG members around the globe a complete array of insurance and financial products and risk management services. To ensure we respond to member inquiries in a professional and timely manner, we have set up a team of Hub professionals, "The Hub TAG Team," comprised of experts in various areas of insurance and financial services. If you have an inquiry or wish to discuss anything pertaining to our firm, please contact me.

Serving TAG Alliances members & their clients.

Professional Liability
Property and Casualty
Life & Health
Employee Benefits
Investment
Risk Management



Peter Matson

Executive Managing Director
peter.matson@hubinternational.com
+1 905 305 1054



alliantgroup's mission is one of education and awareness—we exist to help U.S. businesses and the CPA firms that advise them identify and take full advantage of powerful government-sponsored tax credits and incentives.

alliantgroup®

Missy Waites | CPA Alliance Relations

E: missy.waites@alliantgroup.com | **P:** 713.350.3394

www.alliantgroup.com

The Finale

Last Word

Our global symphony produced some of its best scores over 2015 with numerous success stories involving collaboration, cross-marketing and contribution to our international community. We produced a harmony of effort to expand our global orchestra to over 280 members in more than 100 countries around the world. We have introduced new expertise and talent at every level with excellent firms joining from many jurisdictions around the world. Our audience has never been served better and the quality of music created by our members has led to the continued success and prosperity of the TAG Alliances and our members.

Our work to strengthen the orchestra continues. With the transition in 2015 to new conductors in charge, we look forward to finding fresh and unique ways to foster continued success, to add value driven services and to recruit new and emerging talent to the alliance in order to strengthen the organization and to ensure excellence in quality in every player in our orchestra. The transition has been seamless - the baton has passed. We venture onwards from strength to strength.

It is a testament to the talent and excellence in quality of our members that firms are lining up at our door to join our orchestra. Our audition process for new members has been rigorous and careful in order to ensure that we only admit the best and the brightest. From new members in Bermuda to

Monaco to Zimbabwe, we span the globe. Our list of new members in 2015 is impressive indeed and speaks volumes to the expertise and caliber of the lawyers and accountants joining our ranks from around the world. We welcome you all and look forward to your success and prosperity as a new member of our global symphony.

Our member's contributions to their local and international community do not go unnoticed. Through your offerings, we are making the world a better place. The TAG Foundation continues to donate to those in need. Our members are constantly finding unique ways to raise funds for us in order to help contribute to others. We are very proud of the generosity of our members and we will ensure that all contributions are directed to the appropriate humanitarian causes. This selflessness of our members unites us all in the creation of harmony, peace and well-being around the globe.

We are here to support you in any way possible. Our production team is excited to find new ways to contribute to your prosperity. Your success is our success. Our elite status as a global alliance is a product of your talents and expertise. Bravo on a fabulous year in 2015!

We look forward to your continued success in 2016. Let's produce another masterpiece together this year. See you all in Lisbon, Portugal in May. "Tudo de bom!"

The TAG Alliances™



TAGLaw



TIAG



TAG-SP



The TAG Alliances™



TAGLaw



TIAG



TAG-SP

150 Second Avenue N, Suite 710, St Petersburg, Florida 33701

Phone: +1 727 895 3720 • Fax: +1 727 895 3722

www.TAGLaw.com | www.TIAGnet.com | www.TAG-SP.net