

**T**hrough the years, we have become one of the leading CPA firms in Puerto Rico. At present, we are ranked by the Caribbean Business as the **#1 Puerto Rico's Largest Management Consulting Firms**, and as **#9 Puerto Rico's Largest Accounting Firms**. This confirm our commitment to bring value to our clients; commitment demonstrated by our carefully selected engagement professionals ready to provide you with a full range of quality services when you need them.

As Ranked by **CARIBBEAN BUSINESS®**

## PUERTO RICO'S LARGEST ACCOUNTING FIRMS

(Listed According to Total Number of CPAs as of August 2005)

Current/ Previous Ranking	Company Name Telephone/Fax Internet/Email Address	Physical Address	No. of CPAs	No. of Partners	No. of Professional Staff	Three Major Industries Served	Year Est. in P.R.	Top Executive(s) Title
1/1	Pricewaterhouse Coopers LLP (787) 754-9090 / (787) 766-1094 www.pwc.com	254 Muñoz Rivera Ave. Suite 900 Hato Rey 00918	110	6	121	Banking Insurance Pharmaceutical	1925	Roberto E. Santa María Managing Partner
2/2	KPMG LLP (787) 756-6020 / (787) 754-6175 www.kpmg.com	AKG Plaza 250 Muñoz Rivera Ave., Suite 1100 Hato Rey 00918	90	6	107	Local Government Federal Government	1958	Miguel R. Vento Managing Partner
3/4	Deloitte (787) 759-7171 / (787) 756-6340 www.deloitte.com	Westbank World Plaza 268 Muñoz Rivera Ave., Suite 1200 Hato Rey 00918	54	7	91	Financial Services Consumer Business Manufacturing	1947	Fernando J. Nido Managing Partner
4/5	Kovane Soto Pasarell Grant Thornton LLP (787) 754-1915 / (787) 751-1284 www.kovane.com	33 Bolivia St. 4th Floor Hato Rey 00917	48	10	85	Manufacturing Wholesale Retail	1975	Adamina Soto Managing Partner
5/3	Ernst & Young LLP (787) 759-8212 / (787) 753-0808 www.ey.com	Scotiabank Plaza 273 Ponca de León Ave., Suite 1000 Hato Rey 00917	46	5	86	Telecommunications Insurance Utilities	1952	Rodolfo A. Colberg Managing Partner
6/6	Aquino, De Córdova, Alfaro & Co., LLP (787) 253-9595 / (787) 253-9511 www.zadacpa.com	Cecilia's Plaza Cond. 7 Rosa St., Suite C-1 Isla Verde 00979	26	4	53	Construction Food Industry Manufacturing	1995	Jorge Aquino Barraco Managing Partner
7/10	Horwath Vélez & Co. PSC (787) 625-1800 / (787) 625-1812 www.horwathpr.com	Centro Int'l de Mercadeo 100 Rd. 165, Suite 410 Guaynabo 00968	25	3	49	Construction Manufacturing Real Estate	1990	Héctor J. Vélez President
8/6	RSM ROC & Company (787) 751-6164 / (787) 759-7479 www.rocpr.net	Reparto Loyola 1000 San Roberto St. Rio Piedras 00926	22	9	70	Retail/Wholesale Manufacturing Insurance	1977	Fernando Rodríguez Amaro Managing Partner
9/-	Baker Tilly, Rivera-Rodríguez, PSC (787) 622-8855 / (787) 622-8850 www.bakertillyrr.com	Centro Int'l de Mercadeo 90 Rd. 165, Suite 505 Guaynabo 00968	20	5	55	Education Banking Retail	1982	Rafael E. Rivera President

# PUERTO RICO'S LARGEST MANAGEMENT CONSULTING FIRMS

(Listed According to Number of Full-Time Consultants as of July 2005)

Current/ Previous Ranking	Company Name Telephone/Fax Internet/Email Address	Physical Address	No. of Full-Time Consultants	Year Est. in PR.	Specialty Breakdown											Top Executive(s) Title
					Production Distribution	Management Training	Quality Management	Economic Consulting	General Consulting	Strategic Planning	Manufacturing	Compensation	Systems/EDP	Marketing	Other	
1/2	<b>Baker Tilly, Rivera-Rodriguez, PSC</b> (787) 622-8855 / (787) 622-8850 www.bakertillyrr.com	Centro Int'l. de Mercadeo 90 Rd.165, Suite 505 Guaynabo 00968	94	1982	-	2%	-	10%	25%	-	10%	-	8%	-	45%	Rafael E. Rivera President
2/2	<b>Quality for Business Success Inc.</b> (787) 758-1003 / (787) 758-1337 www.qbsteam.com	MCS Plaza, Suite 1210 255 Ponce de León Ave. Hato Rey 00917	62	1989	-	20%	25%	-	15%	10%	-	10%	-	10%	10%	Manuel A. Morales CEO/President
3/3	<b>RSM ROC &amp; Company</b> (787) 751-6164 / (787) 759-7479 www.rocpr.net	Reparto Loyola 1000 San Roberto St. Río Piedras 00926	35	1977	-	-	-	-	15%	15%	-	-	70%	-	-	Carlos M. Cuevas Practice Director
4/6	<b>Hewitt Associates</b> (787) 767-5525 / (787) 767-5503 www.hewitt.com	Westernbank World Plaza 268 Muñoz Rivera Ave. Hato Rey 00918	32	1990	-	20%	-	-	25%	25%	-	30%	-	-	-	Shannon Boyle Regional Manager
5/5	<b>Estudios Técnicos, Inc.</b> (787) 751-1675 / (787) 767-2117 www.estudios-tecnicos.com	133 Domenech Ave. Hato Rey 00918	25	1985	-	-	-	25%	20%	20%	-	-	-	15%	20%	J.J. Villamil CEO/President
6/11	<b>Rodriguez &amp; Luis, CPA, PSC</b> (787) 721-2810 / (787) 721-2813 www.rodriguezandluis.com	351 Tetuán St. San Juan 00901	22	1999	-	-	-	10%	10%	5%	50%	-	-	-	25%	Francisco Luis Ojel Rodriguez Director
7/8	<b>Rodriguez, Rivera &amp; Toro LLP</b> (787) 834-3100 / (787) 831-2909 www.rrrtdlp.com	Las Nereidas Cond. 2nd Floor Mayagüez 00680	19	1967	-	-	-	-	35%	-	-	-	2%	-	63%	Nelson Rodriguez CEO