

**Jurisdictions in Which the PCAOB has Conducted Inspections
(As of Dec. 31, 2009)**

The PCAOB has conducted inspections of one or more registered firms located in the following non-U.S. jurisdictions:

Argentina
Australia
Belize
Bermuda
Bolivia
Brazil
Canada
Cayman Islands
Chile
Colombia
Greece
Hong Kong
India
Indonesia
Ireland
Israel
Japan
Kazakhstan
Republic of Korea
Mexico
New Zealand
Norway
Panama
Papua New Guinea
Peru
Philippines
Russian Federation
Singapore
South Africa
Taiwan
Ukraine
United Arab Emirates
United Kingdom