

**JURISDICTIONS IN WHICH PCAOB HAS CONDUCTED INSPECTIONS
OF REGISTERED NON--U.S. FIRMS
(As of July 31, 2009¹)**

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

Argentina
Australia
Bermuda
Brazil
Canada
Chile
Colombia
Greece
Hong Kong
India
Indonesia
Ireland
Israel
Japan
Kazakhstan
Republic of Korea
Mexico
New Zealand
Norway
Panama
Peru
Philippines
Russian Federation
Singapore
South Africa
Chinese Taipei
United Kingdom

¹ This list will be updated in January and July each year.