

**PCAOB Inspections of Registered Non-U.S. Firms
(Current as of March 31, 2009)**

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

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