

**Registered Public Accounting Firms**  
**With the Public Company Accounting Oversight Board**

**As of Tuesday, January 31, 2012**

The Public Company Accounting Oversight Board has approved the registration applications of the accounting firms listed below. There are currently 910 non U.S. registered firms.

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<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
Schipani Y Asociados	Autonomous City of Buenos Aires		Argentina
Becher y Asociados S.R.L.	Buenos Aires		Argentina
Bertora y Asociados	Buenos Aires		Argentina
MACHO & ASOCIADOS	Buenos Aires		Argentina
Price Waterhouse & Co S.R.L	Buenos Aires		Argentina
SMS San Martin Suarez y Asociados	Buenos Aires		Argentina
ABELOVICH, POLANO & ASOCIADOS S.R.L	BUENOS AIRES		Argentina
Adler, Hasenclever & Asociados Sociedad de Responsabilidad Limitada	CABA		Argentina
Jebsen S.A.	Ciudad Autonoma de Buenos Aires		Argentina
LISICKI, LITVIN & ASOCIADOS CONSULTORES TRIBUTARIOS Y AUDITORES	CIUDAD AUTONOMA DE BUENOS AIRES		Argentina
CANEPA, KOPEC Y ASOCIADOS	CIUDAD AUTONOMA DE BUENOS AIRES		Argentina
Deloitte & Co. S.R.L.	Ciudad Autónoma de Buenos Aires		Argentina
ESTUDIO TORRENT AUDITORES SOCIEDAD CIVIL	Ciudad Autónoma de Buenos Aires		Argentina
Estudio Urien & Asociados	Ciudad Autónoma de Buenos Aires		Argentina
Pistrelli, Henry Martin y Asociados S.R.L.	Ciudad Autónoma de Buenos Aires		Argentina
Elizalde, Casares & Asociados KPMG	Federal Distrit		Argentina
Grant Thornton CJSC	Yerevan		Armenia
UHY Haines Norton Adelaide	Adelaide		Australia
BDO SA	Adelaide		Australia
McBain McCartin & Co	Balwyn		Australia
BDO Audit (QLD) Pty Ltd	Brisbane		Australia
Hayes Knight Audit (Qld) Pty Ltd	Brisbane		Australia
UHY Haines Norton	Brisbane		Australia
BDO Audit (NSW/VIC) Pty Ltd	Melbourne		Australia
DFK Collins Chartered Accountants	Melbourne		Australia
Hayes Knight Audit Pty Ltd	Melbourne		Australia
MDHC Audit Assurance Pty Ltd	MELBOURNE		Australia
Moore Stephens	Melbourne		Australia
Nexia ASR	Melbourne		Australia
Pitcher Partners	Melbourne		Australia
Shinewing McBain Audit Services	Melbourne		Australia
SLA Partners Pty Ltd	Melbourne		Australia
UHY Haines Norton	Melbourne		Australia
UHY Haines Norton (Perth)	Osborne Park		Australia
RSM Bird Cameron Partners	Perth		Australia

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
Skaines Reeves & Jones	Strathpine		Australia
BDO Audit (WA) Pty Ltd	Subiaco		Australia
Crowe Horwath Sydney	SYDNEY		Australia
Accru Felsers Pty Ltd	Sydney		Australia
BDO Kendalls (NSW)	SYDNEY		Australia
Bentleys MRI Sydney Partnership	Sydney		Australia
Deloitte Touche Tohmatsu	Sydney		Australia
DFK Laurence Varnay	Sydney		Australia
Ernst & Young	Sydney		Australia
ESV Chartered Accountants	SYDNEY		Australia
Grant Thornton Audit Pty Ltd	Sydney		Australia
Hall Chadwick	Sydney		Australia
Horwath Sydney Partnership	Sydney		Australia
KPMG	Sydney		Australia
Lawler Partners	Sydney		Australia
Nexia Court & Co	SYDNEY		Australia
PITCHER PARTNERS	SYDNEY		Australia
PKF	Sydney		Australia
PricewaterhouseCoopers	Sydney		Australia
UHY Haines Norton Sydney	Sydney		Australia
WALKER WAYLAND - NSW CHARTERED ACCOUNTANTS	Sydney		Australia
William Buck (NSW) Pty Ltd	Sydney		Australia
Bentleys Audit & Corporate (WA) Pty Ltd	West Perth		Australia
Deloitte Audit Wirtschaftspruefungs GmbH	Vienna		Austria
Ernst & Young Wirtschaftsprüfungsgesellschaft mbH	Vienna		Austria
Grant Thornton Wirtschaftsprüfungs- und Steuerberatungs- GmbH	Vienna		Austria
KPMG Austria GmbH	Vienna		Austria
PwC Wirtschaftsprüfung GmbH	Vienna		Austria
TPA Horwath Wirtschaftsprüfung GmbH	Vienna		Austria
Alan Cole, Chartered Accountant	Nassau		Bahamas
Deloitte & Touche (Bahamas)	Nassau		Bahamas
Ernst & Young	Manama		Bahrain
Ernst & Young	Bridgetown		Barbados
Piet H. Vermeeren	2275 LILLE		Belgium
PKF bedrijfsrevisoren BV o.v.v.e. CVBA	Antwerp		Belgium
Constantin Van Asbroeck	Brussels		Belgium
HERMANT-DODEMONT & c°SCC	Brussels		Belgium
Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren civil CVBA/SCRL	Brussels		Belgium
KPMG Vias	Brussels		Belgium
RSM REVISEURS D'ENTREPRISES - BEDRIJFSREVISOREN Scrrl	Brussels		Belgium
VAN PASSEL, MAZARS & GUERARD	Brussels		Belgium
Deloitte Bedrijfsrevisoren / Reviseurs d'Entreprises	Diegem		Belgium
Ernst & Young Bedrijfsrevisoren C.V.B.A - Réviseurs d'Entreprises S.C.R.L	Diegem		Belgium
Grant Thornton, Lippens&Rabaey	Gent		Belgium
Alaska Antwerpen-Waasland bvba	Hamme		Belgium
Vandelanotte Bedrijfsrevisoren CVBA	Kortrijk		Belgium
PricewaterhouseCoopers Reviseurs d'Entreprises	Sint-Stevens-Woluwe		Belgium
BDO Bedrijfsrevisoren - BDO Réviseurs d'Entreprises	Zaventem		Belgium
HORWATH BELIZE LLP	Belize City		Belize
Deloitte & Touche Ltd.	Hamilton		Bermuda
Ernst & Young Ltd.	Hamilton		Bermuda
KPMG	HAMILTON		Bermuda
PricewaterhouseCoopers	Hamilton		Bermuda
Pozo & Asociados CPA SRL	La Paz		Bolivia, Plurinational State of
PricewaterhouseCoopers S.R.L.	La Paz		Bolivia, Plurinational State of

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Ruizmier, Rivera, Peláez, Auza S.R.L.	La Paz		Bolivia, Plurinational State of
BAKER TILLY BRASIL NORTE SS - AUDITORES INDEPENDENTES	Manaus		Brazil
ROKEMBACH + LAHM, VILLANOVA, GAIS & CIA AUDITORES	PORTO ALEGRE		Brazil
UHY Moreira - Associados	Porto Alegre		Brazil
ACAL CONSULTORIA E AUDITORIA S/S	RIO DE JANEIRO		Brazil
Deloitte Touche Tohmatsu Auditores Independentes Directa Auditores	Sao Paulo		Brazil
Ernst & Young Terco Auditores Independentes S.S. Partnership Auditores Independentes S.S.	Sao Paulo		Brazil
PricewaterhouseCoopers Auditores Independentes	SAO PAULO		Brazil
Horwath Tufani Reis & Soares Auditores Independentes	Sao Paulo		Brazil
BAKER TILLY BRASIL AUDITORES INDEPENDENTES S/S.	SÃO PAULO		Brazil
BDO RCS AUDITORES INDEPENDENTES	SÃO PAULO		Brazil
Grant Thornton Auditores Independentes	São Paulo		Brazil
HLB AUDILINK & CIA AUDITORES	São Paulo		Brazil
KPMG Auditores Independentes	São Paulo		Brazil
Macso Legate Consultores Ltda	São Paulo		Brazil
MGI SengerWagner Auditores Independentes	SÃO PAULO		Brazil
MNP LLP	Calgary	Alberta	Canada
Collins Barrow Calgary LLP	Calgary	Alberta	Canada
Sam S. Mah Inc.	Vancouver	B. C.	Canada
Leed Advisors Inc.	Surrey	B. C.	Canada
DALE MATHESON CARR-HILTON LABONTE LLP	VANCOUVER	B. C.	Canada
Watson Dauphinee & Masuch, Chartered Accountants	Vancouver	B. C.	Canada
De Visser Gray LLP	Vancouver	BC	Canada
K. R. Margetson Ltd.	North Vancouver	British Columbia	Canada
D&H Group LLP	Vancouver	British Columbia	Canada
ACAL GROUP	VANCOUVER	BRITISH COLUMBIA	Canada
Davidson & Company LLP	Vancouver	British Columbia	Canada
Hay & Watson	Vancouver	British Columbia	Canada
I Vellmer inc.	Vancouver	British Columbia	Canada
JAMES STAFFORD, INC.	VANCOUVER	BRITISH COLUMBIA	Canada
Manning Elliott LLP	Vancouver	British Columbia	Canada
Morgan & Company, Chartered Accountants	Vancouver	British Columbia	Canada
Saturna Group Chartered Accountants LLP	Vancouver	British Columbia	Canada
Smythe Ratcliffe LLP	Vancouver	British Columbia	Canada
STS PARTNERS LLP	Vancouver	British Columbia	Canada
MACKAY LLP	VANCOUVER	BRITISH COLUMBIA	Canada
MW Partners LLP	Toronto	ON	Canada
DNTW Chartered Accountants, LLP	Markham	Ontario	Canada
M & CO. CHARTERED ACCOUNTANTS PROFESSIONAL CORPORATION	MARKHAM	ONTARIO	Canada
HS & Partners LLP, Chartered Accountants	Mississauga	Ontario	Canada
JARVIS RYAN ASSOCIATES	Mississauga	Ontario	Canada
parker simone Chartered Accountants LLP	Mississauga	Ontario	Canada
EDDY SIAT LEONG CHIN	Thornhill	Ontario	Canada
Clarke Henning LLP	Toronto	Ontario	Canada
Collins Barrow Toronto LLP	Toronto	Ontario	Canada
BDO Canada LLP	Toronto	Ontario	Canada
Deloitte & Touche LLP	Toronto	Ontario	Canada
Ernst & Young LLP	Toronto	Ontario	Canada
Grant Thornton LLP	Toronto	Ontario	Canada
KPMG LLP	Toronto	Ontario	Canada

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McCarney Greenwood LLP	Toronto	Ontario	Canada
McGovern, Hurley, Cunningham, LLP	Toronto	Ontario	Canada
MSCM LLP	Toronto	Ontario	Canada
PricewaterhouseCoopers LLP	Toronto	Ontario	Canada
RSM Richter LLP	Toronto	Ontario	Canada
Schwartz Levitsky Feldman LLP	Toronto	Ontario	Canada
SF Partnership, LLP	Toronto	Ontario	Canada
Soberman LLP	Toronto	Ontario	Canada
Fazzari + Partners LLP Chartered Accountants	Vaughan	Ontario	Canada
Joern Scholz	Woodbridge	Ontario	Canada
Zeifmans LLP	Toronto	Ontario	Canada
PSB Boisjoli LLP	Montreal	Quebec	Canada
RSM Richter Chamberland LLP	Montreal	Quebec	Canada
SNG Collins Barrow S.E.N.C.R.L./LLP	Montreal	Quebec	Canada
Horwath Leebosh Appel LLP	Westmount	Quebec	Canada
Raymond Chabot Grant Thornton LLP	Montréal	Québec	Canada
Malenfant Dallaire, CA, L.L.P.	Québec city	Québec	Canada
Deloitte & Touche	George Town		Cayman Islands
Grant Thornton	George Town		Cayman Islands
KPMG	George Town		Cayman Islands
PricewaterhouseCoopers	George Town		Cayman Islands
BDO Cayman Ltd.	West Bay		Cayman Islands
Ernst & Young Ltd.			Cayman Islands
Price WaterhouseCoopers Consultores, Auditores y Compañía Limitada	Las Condes, Santiago		Chile
RSM AUDITORES LIMITADA	Santiago		Chile
CPA AUDITORES CONSULTORES S.A.	SANTIAGO		Chile
AGN ABATAS Auditores Consultores Limitada	Santiago		Chile
BDO ACENDER AUDITORES CONSULTORES LTDA.	SANTIAGO		Chile
Ernst & Young Servicios Profesionales de Auditoría y Asesora Limitada	Santiago		Chile
GUERRA & RABY ASOCIADOS LIMITADA	Santiago		Chile
Horwath HB Auditores Consultores Ltda.	Santiago		Chile
KPMG Auditores Consultores Ltda.	SANTIAGO		Chile
Landa Consultores Auditores Limitada	SANTIAGO		Chile
PKF Chile Auditores Consultores Ltda.	Santiago		Chile
UHY MACRO CONSULTORES S.A.	SANTIAGO		Chile
Deloitte Auditores y Consultores Limitada	Santiago de Chile		Chile
JERIA, MARTÍNEZ Y ASOCIADOS LTDA.	SANTIAGO DE CHILE		Chile
SURLATINA AUDITORES LIMITADA	SANTIAGO, PROVIDENCIA		Chile
CONSULTORES Y AUDITORES DE EMPRESAS LTDA.	VALPARAÍSO		Chile
OSSANDON & OSSANDON CONSULTORES LIMITADA	VIÑA DEL MAR		Chile
Crowe Horwath China Certified Public Accountants Co.,Ltd	Beijing		China
Baker Tilly China Ltd.	Beijing		China
BDO China Dahua CPA Co.,Ltd.	Beijing		China
Beijing AnShun International CPAs Co., Ltd.	Beijing		China
Beijing Yongtuo Certified Public Accountants Co., Ltd.	Beijing		China
BEIJING ZHONGXINGYU CERTIFIED PUBLIC ACCOUNTANTS	Beijing		China
Beijing Zhongxuanyu CPA Co.,Ltd.	Beijing		China
Ernst & Young Hua Ming Certified Public Accountants	Beijing		China
Fortune Certified Public Accountants Ltd.	Beijing		China
Grant Thornton	Beijing		China
Hua-Ander Certified Public Accountants	Beijing		China



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Ernst & Young Audit Ltda.	Bogota, D.C.		Colombia
Grant Thornton Ulloa Garzon & Asociados Ltda.	Bogotá, D.C.		Colombia
KPMG Ltda.	Bogotá, D.C.		Colombia
Ernst & Young, S.A.	San Jose		Costa Rica
GRUPO CAMACHO PUBLIC ACCOUNTANTS	SAN JOSE		Costa Rica
Despacho Lara Eduarte, S.C.	San José		Costa Rica
Deloitte & Touche, S.A.	San Pedro		Costa Rica
KPMG S.A.	San Rafael de Escazu		Costa Rica
BDO Croatia d.o.o.	Zagreb		Croatia
Ernst & Young Accountants	Willemstad		Curacao
Ernst & Young Cyprus Limited	Nicosia		Cyprus
BDO Audit s.r.o.	Prague		Czech Republic
Moore Rowland Audit s.r.o.	Prague 1		Czech Republic
Schaffer & Partner Audit s. r. o.	Prague 1		Czech Republic
Ernst & Young Audit, s.r.o.	Prague 2		Czech Republic
Deloitte Audit s.r.o.	Prague 8		Czech Republic
IB Grant Thornton Audit s.r.o.	Praha 2		Czech Republic
BDO Statsautoriseret revisionsaktieselskab	Aarhus		Denmark
Deloitte Statsautoriseret Revisionsaktieselskab	Copenhagen		Denmark
Chr. Mortensen - Revisionsfirma, statsautoriseret revisionsinteressentskab	Copenhagen K		Denmark
PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab	Hellerup		Denmark
Ernst & Young P/S	Soborg		Denmark
BAKER TILLY REPUBLICA DOMINICANA C. POR A.	Santo Domingo		Dominican Republic
Horwath, Sotero Peralta & Asociados	Santo Domingo		Dominican Republic
KPMG Dominicana, S. A.	Santo Domingo		Dominican Republic
BDO ECUADOR CIA. LTDA.	QUITO		Ecuador
Consultative Group-Kreston International	Cairo		Egypt
BDO Khaled & CO.	Cairo		Egypt
UHY Khaled Elfakhrani & Co.	Cairo		Egypt
Crowe Dr A.M.Hegazy & Co	Cairo		Egypt
Figueroa Jiménez & Co., S.A.	San Salvador		El Salvador
Perez-Mejia, Navas y Asociados	San Salvador		El Salvador
Mainor Audit ja Partnerid OU	Tallinn		Estonia
BDO Oy	Helsinki		Finland
Deloitte & Touche Oy	Helsinki		Finland
Ernst & Young Oy	Helsinki		Finland
KPMG Oy Ab	Helsinki		Finland
PricewaterhouseCoopers Oy	Helsinki		Finland
GVA-EURAUDIT SA	75771 PARIS CEDEX 16		France
PRICEWATERHOUSECOOPERS AUDIT	92200 NEUILLY-SUR-SEINE		France
Ernst & Young Audit	Courbevoie		France
Barbier Frinault & Associés	Neuilly-sur-Seine		France
Deloitte&Associés	Neuilly-sur-Seine		France
Ernst & Young et Autres	Neuilly-sur-Seine cedex		France
Bellot Mullenbach & Associés	Paris		France
APLITEC	Paris		France
ACE Auditeurs et Conseils d'Entreprise	Paris		France
CABINET DAUGE ET ASSOCIES	PARIS		France
CADERAS MARTIN	PARIS		France
exafi conseil, audit & expertise	PARIS		France
Grant Thornton & Associés	Paris		France
HARMONY BAKER TILLY	PARIS		France
Léo Jégard et Associés	Paris		France
Sofideec S.A.	PARIS		France
Audit Conseil Holding	Paris		France
BDO France	Paris		France
Compagnie Fiduciaire Franco-Allemande	Paris		France

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AUDIT ET CONSEIL UNION	PARIS		France
Mazars	Paris La Defense		France
KPMG SA	Paris La Défense Cedex		France
Salustro Reydel	Paris La Défense Cedex		France
FCN SOCIETE FRANCAISE DE REVISION	REIMS		France
ORFIS BAKER TILLY	VILLEURBANNE		France
Hoferer + Partner GmbH	Appenweier		Germany
KPMG AG Wirtschaftsprüfungsgesellschaft	Berlin		Germany
PKF FASSELLT SCHLAGE Partnerschaft	Berlin		Germany
RoeverBroenner GmbH & Co. KG	Berlin		Germany
UHY DEUTSCHLAND AG	Berlin		Germany
Wirtschaftsprüfungsgesellschaft			
VHL Revisionsgesellschaft mbH	Berlin		Germany
Wirtschaftsprüfungsgesellschaft			
DHPG Dr. Harzem & Partner KG	Bonn		Germany
DGR Deutsche Genossenschafts-Revision	Bonn		Germany
Wirtschaftsprüfungsgesellschaft GmbH			
FIDES Treuhandgesellschaft KG	Bremen		Germany
Prüfungs- und Beratungsgesellschaft für das	Cologne		Germany
Kreditwesen mbH			
Verhülsdonk & Partner GmbH	Düsseldorf		Germany
Wirtschaftsprüfungsgesellschaft			
S.Audit WPG GmbH Wirtschaftsprüfungsgesellschaft	Erlangen		Germany
MAZARS GmbH	Frankfurt		Germany
Baker Tilly Deutschland GmbH	Frankfurt		Germany
PricewaterhouseCoopers AG	Frankfurt am Main		Germany
Wirtschaftsprüfungsgesellschaft			
BDO AG Wirtschaftsprüfungsgesellschaft	Hamburg		Germany
GHP Revision GmbH	Hamburg		Germany
Grant Thornton GmbH Wirtschaftsprüfungsgesellschaft	Hamburg		Germany
MDS MÖHRLE GmbH Wirtschaftsprüfungsgesellschaft	Hamburg		Germany
PKF Deutschland GmbH	Hamburg		Germany
TAXON GmbH	Hamburg		Germany
FALK GmbH & Co KG Wirtschaftsprüfungsgesellschaft	Heidelberg		Germany
Steuerberatungsgesellschaft			
thp treuhandpartner gmbh	Krefeld		Germany
ECOVIS Wirtschaftstreuhand GmbH	München		Germany
Wirtschaftsprüfungsgesellschaft			
RSI Revision & Steuern International GmbH	München		Germany
Wirtschaftsprüfungsgesellschaft			
Deloitte & Touche GmbH	Munich		Germany
Wirtschaftsprüfungsgesellschaft			
PSP Peters Schoenberger GmbH	Munich		Germany
Wirtschaftsprüfungsgesellschaft			
Dr. Schumacher & Partner GmbH	Münster		Germany
cpa gmbh wirtschaftsprüfungsgesellschaft	Nuremberg		Germany
Schaffer WP Partner GmbH WPG	Nuremberg		Germany
RWT Horwath GmbH	Reutlingen		Germany
Bansbach Schübel Brösztl und Partner GmbH	Stuttgart		Germany
Ebner Stolz Mönning Bachem GmbH & Co. KG	Stuttgart		Germany
Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	Stuttgart		Germany
Stephen J. Staresinic	Stuttgart		Germany
MT Audit GmbH Wirtschaftsprüfungsgesellschaft	Viechtach		Germany
PricewaterhouseCoopers	Accra		Ghana
KPMG Certified Auditors A.E.	Aghia Paraskevi		Greece

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Ernst & Young (Hellas) Certified Auditors Accountants S.A.	Athens		Greece
Grant Thornton SA	Athens		Greece
Baker Tilly Hellas AE	Athens		Greece
PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	HALANDRI - ATHENS		Greece
Deloitte Hadjipavlou,Sofianos, Cambanis SA	MAROUSI		Greece
Experts Conseils & Associés	Petion Ville		Haiti
Chan And Chan	56 Gloucester Road, Wanchai		Hong Kong
Lee, Au & Co. CPA	Causeway Bay		Hong Kong
PKF	Causeway Bay		Hong Kong
Crowe Horwath (HK) CPA Limited	Causeway Bay		Hong Kong
Ernst & Young	Central		Hong Kong
HLB HODGSON IMPEY CHENG	CENTRAL		Hong Kong
KLC KENNIC LUI & CO. LIMITED	CENTRAL		Hong Kong
HKCMCPA Company Limited	Central		Hong Kong
CWCC Co. Ltd.	Hong Kong		Hong Kong
Andrew Ma DFK (CPA) Limited	Hong Kong		Hong Kong
ARTHUR LI, YAU & LEE CPA LIMITED	HONG KONG		Hong Kong
BDO Limited	Hong Kong		Hong Kong
Deloitte Touche Tohmatsu	Hong Kong		Hong Kong
Dominic K. F. Chan & Co	Hong Kong		Hong Kong
EAST ASIA SENTINEL LIMITED	HONG KONG		Hong Kong
HENNY WEE & CO	Hong Kong		Hong Kong
HO AND HO & COMPANY	HONG KONG		Hong Kong
Hong Kong Great Wall Certified Public Accountants Limited	Hong Kong		Hong Kong
James Ngai & Partners CPA Limited	Hong Kong		Hong Kong
Lo and Kwong C.P.A. Company Limited	Hong Kong		Hong Kong
Mazars CPA Limited	Hong Kong		Hong Kong
Moore Stephens	Hong Kong		Hong Kong
Parker Randall CF H.K. CPA Ltd.	Hong Kong		Hong Kong
PricewaterhouseCoopers	Hong Kong		Hong Kong
RSM Nelson Wheeler	Hong Kong		Hong Kong
ShineWing (HK) CPA Limited	HONG KONG		Hong Kong
Tai Kong CPA Limited	Hong Kong		Hong Kong
UHY Vocation HK CPA Limited	Hong Kong		Hong Kong
Wong Brothers & Co	Hong Kong		Hong Kong
World Link CPA Limited	Hong Kong		Hong Kong
Y. H. Lai & Co.	Hong Kong		Hong Kong
Yeung, Chan & Associates CPA Limited	Hong Kong		Hong Kong
Albert Wong & Co.	Hong Kong		Hong Kong
Cosmos Certified Public Accountants Limited	Hong Kong		Hong Kong
BAKER TILLY HONG KONG LIMITED	Hong Kong		Hong Kong
Clement C.W. Chan & Co.	Hong Kong		Hong Kong
Louis Lai & Luk, Certified Public Accountants	KOWLOON		Hong Kong
Gary Cheng & Co.	Kowloon, Hong Kong		Hong Kong
Edward Lau & Co	Sheung Wan		Hong Kong
Zhen Hui Certified Public Accountants	Tsim Sha Tsui, Kowloon, Hong Kong		Hong Kong
Ho, Sneddon, Chow, C.P.A. Limited	TST East		Hong Kong
K.P. CHENG & CO.	Wan Chai		Hong Kong
NHL CPA LIMITED	Wan Chai		Hong Kong
Anderson Li & Ho Certified Public Accountants	Wanchai		Hong Kong
Lau & Au Yeung C.P.A. Limited	Wanchai		Hong Kong
MORISON HENG	WANCHAI		Hong Kong
Morrison CPA Limited	Wanchia		Hong Kong
Aoba CPA Limited			Hong Kong
ECOVIS David Yeung Hong Kong			Hong Kong

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Hopkins CPA Limited			Hong Kong
KL CPA Limited			Hong Kong
TOM CHAN & CO.			Hong Kong
WONG LAM LEUNG & KWOK C.P.A. LIMITED			Hong Kong
Audit Network Hungary Kft	Budapest		Hungary
Ernst & Young Kft.	Budapest		Hungary
IB Grant Thornton Audit Kft.	Budapest		Hungary
KPMG Hungaria Kft.	Budapest		Hungary
PricewaterhouseCoopers Könyvvizsgáló Kft.	Budapest		Hungary
BDO Magyarország Könyvvizsgáló Kft.	Budapest		Hungary
Deloitte hf.	Kopavogur		Iceland
PricewaterhouseCoopers hf.			Iceland
Deloitte Haskins & Sells	Ahmedabad		India
Price Waterhouse (Bangalore)	Bangalore		India
SADASHIV PRASAD & CO.	BANGALORE		India
TAMBAKAD & GOIL	BANGALORE		India
Price Waterhouse & Co (Bangalore)	Bangalore		India
Deloitte Haskins & Sells	Baroda		India
Deloitte Haskins & Sells	Chennai		India
M.KUPPUSWAMY PSG & Co	CHENNAI		India
MANOHAR CHOWDHRY & ASSOCIATES	CHENNAI		India
R BUPATHY & CO	CHENNAI		India
YOGANANDH & RAM	CHENNAI		India
RAJU SITARAMAN NARAYANAN	DELHI		India
AJSH & Co.	Delhi		India
Deloitte Haskins & Sells	Gurgaon		India
Manoj Vatsal & Company	Haldwani		India
akasam & associates	Hyderabad		India
P MURALI & CO.,	HYDERABAD		India
Deloitte Haskins & Sells	Kolkata		India
DOSHI, CHATTERJEE, BAGRI & CO	KOLKATA		India
Lodha & Co.	Kolkata		India
Lovelock & Lewes	Kolkata		India
P K LILHA & CO	KOLKATA		India
Price Waterhouse & Co (Kolkata)	Kolkata		India
Price Waterhouse (Kolkata)	Kolkata		India
S. R. Batliboi & Associates	Kolkata		India
S. R. Batliboi & Co.	Kolkata		India
SINGHI & CO	KOLKATA		India
KOTHARI & COMPANY	KOLKATA		India
KK Thampan & Co	Kozhikode		India
CHANDABHOY & JASSOOBHOY	MUMBAI		India
ANIL ASHOK & ASSOCIATES	Mumbai		India
B S R & Co.	Mumbai		India
Deloitte Haskins & Sells	Mumbai		India
HARIBHAKTI & CO.	MUMBAI		India
K. S. AIYAR & CO.	MUMBAI		India
Kalyaniwalla & Mistry, Chartered Accountants	Mumbai		India
KHANDELWAL JAIN & CO. CHARTERED ACCOUNTANTS	MUMBAI		India
KPMG	Mumbai		India
NANUBHAI DESAI & CO.	MUMBAI		India
P. PARIKH & ASSOCIATES	MUMBAI		India
RSM & Co.	MUMBAI		India
Shankarlal Jain And Associates	Mumbai		India
SURESH SURANA & ASSOCIATES	MUMBAI		India
V. P. Thacker & Co., Chartered Accountants	Mumbai		India
Sudit K Parekh & Co.	Mumbai		India
ASA & ASSOCIATES	NEW DELHI		India
ARORA & BANSAL	NEW DELHI		India

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
Anupam Bansal & Co.	New Delhi		India
Ernst & Young	New Delhi		India
Grant Thornton	New Delhi		India
HDSG & ASSOCIATES	New Delhi		India
K. G. Somani & Co.	New Delhi		India
MEHRA MALHOTRA AND COMPANY	NEW DELHI		India
Mohan L Jain & Co.	New Delhi		India
NANGIA & CO	NEW DELHI		India
S. K. MITTAL & CO.	NEW DELHI		India
Satish S Agarwal & Co.	NEW DELHI		India
T.R.CHADHA & CO., CHARTERED ACCOUNTANTS	NEW DELHI		India
Umesh Chand & Co.	NEW DELHI		India
Vikas Kochhar and Associates	New Delhi		India
Walker, Chandio & Co.	New Delhi		India
BANSAL & CO	NEW DELHI		India
R.R.PONKSHE & CO.	PUNE		India
ROY VARGHESE & ASSOCIATES	TRIVANDRUM		India
BHARAT PARIKH & ASSOCIATES CHARTERED ACCOUNTANTS	Vadodara		India
Hendrawinata Gani & Hidayat	Jakarta		Indonesia
Kantor Akuntan Publik Aryanto, Amir Jusuf, Mawar & Saptoto	Jakarta		Indonesia
KANTOR AKUNTAN PUBLIK JIMMY BUDHI	Jakarta		Indonesia
Kantor Akuntan Publik Tanudiredja, Wibisana & Rekan	Jakarta		Indonesia
KAP MULYAMIN SENSI SURYANTO	JAKARTA		Indonesia
KAP Purwantono, Suherman & Surja	Jakarta		Indonesia
KAP Tanubrata Sutanto Fahmi & Rekan	Jakarta		Indonesia
OSMAN BING SATRIO & REKAN	Jakarta		Indonesia
Anwar & Rekan	Jakarta		Indonesia
Russell Brennan Keane	Athlone		Ireland
CHAPMAN FLOOD MAZARS	DUBLIN		Ireland
Deloitte & Touche Auditors, Accountants and Business Advisors	Dublin		Ireland
Ernst & Young Chartered Accountants	Dublin		Ireland
Grant Thornton	Dublin		Ireland
MOORE STEPHENS CAPLIN MEEHAN	DUBLIN		Ireland
Anne Brady McQuillans DFK, Chartered Accountants & Registered Auditor	Dublin		Ireland
PricewaterhouseCoopers	Dublin 1		Ireland
BDO	Dublin 2		Ireland
KPMG	Dublin 2		Ireland
Boylan & Dodd	Dublin 4		Ireland
Duignan Carthy O'Neill	Dublin 4		Ireland
Baker Tilly Ryan Glennon	Dublin 6		Ireland
FGS	Dublin 8		Ireland
Ernst & Young LLC	Douglas		Isle of Man
KRIHELI EDEN & CO.	ASHKELON		Israel
Gvili and Co	Caesarea		Israel
Barzily&Co Certified Public Accountants	Jerusalem		Israel
Dov Weinstein & Co. C.P.A. (ISR)	Jerusalem		Israel
Baker Tilly Oren Horowitz	Ramat-Gan		Israel
Horowitz Idan Sabo Tevet & Cohen Tabach	Ramat-Gan		Israel
Kost Forer Gabbay & Kasierer	Tel - Aviv		Israel
UHY Shtainmetz Aminoach & Co.	Tel - Aviv		Israel
Yarel + Partners	Tel - Aviv		Israel
Brightman Almagor Zohar & Co.	Tel Aviv		Israel
Chaikin Cohen Rubin & Co	Tel Aviv		Israel
Gai, Goffer, Yahav, Guilman, Udem & Co	Tel Aviv		Israel
Ziv Haft Certified Public Accountants (Isr.)	Tel Aviv		Israel
Fahn Kanne & Co.	Tel-Aviv		Israel

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
Kesselman & Kesselman C.P.A.s	Tel-Aviv		Israel
Rosenblum - Holtzman Certified Public Accountants	TEL-AVIV		Israel
Somekh Chaikin	Tel-Aviv		Israel
Strauss Lazer & Co	Tel-Aviv		Israel
Crowe Horwath AS S.r.l.	Milan		Italy
Deloitte & Touche S.p.A.	Milan		Italy
ITER AUDIT S.R.L.	MILAN		Italy
KPMG S.p.A.	Milan		Italy
MGI DE LEONE-TRIUNFO - STUDIO ASSOCIATO TRIBUTARIO	MILAN		Italy
RIA & Partners SpA	Milan		Italy
RSM ITALY SPA	MILAN		Italy
wpartners srl	Milan		Italy
CONSTANTIN REDIVA SRL	MILAN		Italy
BDO S.P.A.	Milano		Italy
Bompani Audit Srl	Milano		Italy
Mazars Spa	Milano		Italy
PricewaterhouseCoopers spa	Milano		Italy
Fausto Vittucci & Co sas	Roma		Italy
Reconta Ernst & Young S.p.A.	Roma		Italy
PITAGORA REVISIONE S.R.L.	torino		Italy
PRAUDITING SRL	Verona		Italy
PricewaterhouseCoopers	Kingston		Jamaica
BDO Toyo and Co.	Chiyoda-ku		Japan
GYOSEI&CO.	Chiyoda-ku		Japan
Okamoto & Company	Chiyoda-ku		Japan
Yayoi Audit Corporation	Chiyoda-ku		Japan
PricewaterhouseCoopers Aarata	Chuo-ku		Japan
YUSEI AUDIT & CO.	Chuo-ku		Japan
Grant Thornton Taiyo ASG LLC	Minato-ku		Japan
Kyoto Audit Corporation	Shimogyo-ku, Kyoto		Japan
BDO Sanyu & Co.	Shinjuku-ku		Japan
Aska & Co	Tokyo		Japan
Ernst & Young ShinNihon LLC	Tokyo		Japan
Kasumigaseki Audit Corporation	Tokyo		Japan
KDA Audit Corporation	Tokyo		Japan
KPMG AZSA LLC	Tokyo		Japan
Sohken Audit Corporation	Tokyo		Japan
Deloitte Touche Tohmatsu LLC			Japan
Grant Thornton Limited	St Helier		Jersey
PricewaterhouseCoopers CI LLP	St Helier		Jersey
Ernst & Young LLP	Almaty		Kazakhstan
BDO Kazakhstanaudit LLP	Almaty		Kazakhstan
Deloitte LLP	Almaty		Kazakhstan
Baker Tilly Sungto LLC	Seoul		Korea, Republic of
Daemyung Grant Thornton	Seoul		Korea, Republic of
BDO Daejoo LLC	Seoul		Korea, Republic of
Deloitte Anjin LLC	Seoul		Korea, Republic of
Ernst & Young Han Young	Seoul		Korea, Republic of
Horwath Choongjung LLC	Seoul		Korea, Republic of
KPMG Samjong Accounting Corp.	Seoul		Korea, Republic of
MAZARS SeBit	Seoul		Korea, Republic of
Nexia Samduk	Seoul		Korea, Republic of
Samil PricewaterhouseCoopers	Seoul		Korea, Republic of
Shinhan Accounting Corporation	Seoul		Korea, Republic of
Woori Accounting Corporation	Seoul		Korea, Republic of
Horwath Abou Chakra & Co.	Beirut		Lebanon
Ernst & Young S.A.	L 5365 Munsbach		Luxembourg
Deloitte Audit	Luxembourg		Luxembourg
KPMG Luxembourg S.à r.l.	Luxembourg		Luxembourg

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PricewaterhouseCoopers S.à.r.l.	Luxembourg		Luxembourg
P.S. YAP & ASSOCIATES (AF 0851)	AMPANG		Malaysia
PETER CHONG & CO.	GEORGETOWN		Malaysia
BDO	Kuala Lumpur		Malaysia
BAKER TILLY MONTEIRO HENG	KUALA LUMPUR		Malaysia
E. S. Lim & Co.	Kuala Lumpur		Malaysia
Folks DFK & Co	Kuala Lumpur		Malaysia
MAZARS	KUALA LUMPUR		Malaysia
PRICEWATERHOUSECOOPERS	Kuala Lumpur		Malaysia
RSM ROBERT TEO, KUAN & CO	KUALA LUMPUR		Malaysia
Crowe Horwath AF 1018	Kuala Lumpur		Malaysia
UHY	Mid Valley City		Malaysia
ADRIAN YEO & CO	Petaling Jaya		Malaysia
Ernst & Young Malta Limited	Msida		Malta
HORWATH MAURITIUS	Port Louis		Mauritius
Isas y Asociados Contadores Públicos SC	Corregidora		Mexico
Glassman Esquivel y Cia., S.C.	D.F.		Mexico
Castillo Miranda y Compañía, S.C.	Mexico		Mexico
Baker Tilly Mexico, S.C.	Mexico		Mexico
Galaz, Yamazaki, Ruiz, Urquiza, S.C.	Mexico		Mexico
KPMG CARDENAS DOSAL, S. C.	MEXICO		Mexico
PRIETO, RUIZ DE VELASCO Y CÍA., S.C.	Mexico		Mexico
Russell Bedford Mexico, S.C.	Mexico		Mexico
Bargalló, Cardoso y Asociados S.C.	Mexico		Mexico
BDO Hernández Marrón y Cía., S.C.	Mexico City		Mexico
LEBRIJA, ALVAREZ Y COMPAÑIA, S.C.	MEXICO CITY		Mexico
Mancera SC	Mexico City		Mexico
Mazars Auditores, SRL de CV	Mexico City		Mexico
PricewaterhouseCoopers, S.C.	Mexico City		Mexico
RSM Bogarín, Erhard, Padilla, Alvarez, Martínez, S. C.	Mexico City		Mexico
Salles, Sáinz - Grant Thornton, S.C.	Mexico City		Mexico
De la Paz Costemalle - DFK, S.C.	Mexico Distrito Federal		Mexico
Solloa, Tello de Meneses y Compañía, S.C.	NAUCALPAN		Mexico
GOSSLER, SOCIEDAD CIVIL	NAUCALPAN DE JUÁREZ		Mexico
MARCELO DE LOS SANTOS Y CÍA., S. C.	San Luis Potosí		Mexico
Grant Thornton Accountants en Adviseurs B.V.	Alphen aan den Rijn		Netherlands
KPMG Accountants N.V.	Amstelveen		Netherlands
FSV Accountants + Adviseurs B.V.	Amsterdam		Netherlands
PricewaterhouseCoopers Accountants N.V.	Amsterdam		Netherlands
Van Oers Audit B.V.	Breda		Netherlands
Mazars Paardekooper Hoffman	Capelle aan den IJssel		Netherlands
BDO Audit & Assurance B.V.	Eindhoven		Netherlands
Govers Accountants/Adviseurs	Eindhoven		Netherlands
Accountantskantoor Foederer B.V.	Eindhoven		Netherlands
DRV Accountants en Belastingadviseurs	Goes		Netherlands
Baker Tilly Berk N.V.	Gouda		Netherlands
RSM Niehe Lancée B.V.	Haarlem		Netherlands
Lentink Audit B.V.	Huizen		Netherlands
Deloitte Accountants B.V.	Rotterdam		Netherlands
Ernst & Young Accountants LLP	Rotterdam		Netherlands
Bol Accountants B.V.	Venray		Netherlands
Deloitte	Auckland		New Zealand
DFK Oswin Griffiths	Auckland		New Zealand
Ernst & Young	Auckland		New Zealand
Grant Thornton New Zealand Audit Partnership	Auckland		New Zealand
KPMG	Auckland		New Zealand
PricewaterhouseCoopers	Auckland		New Zealand
Staples Rodway	Auckland		New Zealand
UHY Haines Norton (Auckland) Limited	Auckland		New Zealand

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William Buck (NZ) Limited	Auckland		New Zealand
WHK Auckland	Auckland		New Zealand
Carlton DFK	Auckland		New Zealand
BDO Auckland	Auckland		New Zealand
Munro Bengé Chartered Accountants Limited	WELLINGTON		New Zealand
Berman W. Martinez & Asociados	Managua		Nicaragua
MYC CHARTERED ACCOUNTANTS	KANO		Nigeria
Akintola Williams Deloitte	LAGOS		Nigeria
BDO AS	OSLO		Norway
Deloitte AS	Oslo		Norway
Ernst & Young AS	Oslo		Norway
KPMG AS	Oslo		Norway
PricewaterhouseCoopers AS	Oslo		Norway
HLB Ijaz Tabussum and Co., Chartered Accountants	Islamabad		Pakistan
Zia Masood & Co. (Chartered Accountants)	Islamabad		Pakistan
ANJUM ASIM SHAHID RAHMAN	ISLAMABAD		Pakistan
Horwath Hussain Chaudhury & Co	Lahore		Pakistan
Kabani & Company	Lahore		Pakistan
Aslam Malik & Co. Chartered Accountants	Lahore		Pakistan
Deloitte, Inc.	Panama		Panama
Ernst & Young Limited Corporation	Panama		Panama
KPMG	Panama City		Panama
PricewaterhouseCoopers	Port Moresby		Papua New Guinea
Ernst & Young Paraguay - Auditores y Asesores de Negocios	Asuncion		Paraguay
JUAN CARLOS DESCALZO & ASOCIADOS	Asuncion		Paraguay
Controllor Contadores & Auditores	ASUNCION		Paraguay
BDO Auditores Consultores	Asunción		Paraguay
Espinoza y Asociados S.C.	Jesus María - Lima		Peru
Beltrán Gris y Asociados Sociedad Civil de Responsabilidad Limitada	Lima		Peru
Caipo y Asociados S. Civil de R.L.	Lima		Peru
Demichelli, Sarrio & Asociados S.C.	Lima		Peru
Dongo-Soria Gaveglio y Asociados Sociedad Civil de Responsabilidad Limitada	Lima		Peru
Gutierrez Rios Y Asociados Sociedad Civil	Lima		Peru
MEDINA, ZALDIVAR, PAREDES & ASOCIADOS	LIMA		Peru
SOCIEDAD CIVIL DE RESPONSABILIDAD LIMITADA			
Pazos,López de Romaña, Rodríguez Sociedad Civil de Responsabilidad Limitada	Lima		Peru
PORTAL VEGA & ASOCIADOS SOCIEDAD CIVIL	LIMA		Peru
RONCAL, D'ANGELO Y ASOCIADOS S. CIVIL DE R. L.	LIMA		Peru
SANDOVAL ALIAGA Y ASOCIADOS S.C.	LIMA		Peru
ALONSO, CALLIRGOS, MEJIA & ASOCIADOS S.C.	LIMA		Peru
REJAS,ALVA Y ASOCIADOS S.C.R.LTDA.	Lima-Perù		Peru
RAMON F. GARCIA AND COMPANY, CPAS	Makati		Philippines
Manabat Delgado Amper & Co.	Makati		Philippines
Alba Romeo & Co.	Makati City		Philippines
Isla Lipana & Co.	Makati City		Philippines
Punongbayan & Araullo	Makati City		Philippines
REYES TACANDONG & CO.	MAKATI CITY		Philippines
SyCip Gorres Velayo & Co.	Makati City		Philippines
Lopez and Co., CPAs	Manila		Philippines
Grant Thornton Frąckowiak Spółka z ograniczoną odpowiedzialnością Spółka komandytowa	Poznań		Poland
BDO Sp. z o.o.	Warsaw		Poland
Deloitte Audyt Sp. z o.o.	Warsaw		Poland
Ernst&Young Audit Sp .o.o.	Warsaw		Poland

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
KPMG Audyt Sp. z o.o.	Warsaw		Poland
Mac Auditor Sp. z o.o.	Warsaw		Poland
PricewaterhouseCoopers Sp. z o.o.	Warsaw		Poland
KPMG & Associados - Sociedade de Revisores Oficiais de Contas, S.A.	Lisboa		Portugal
BDO & Associados, Sociedade de Revisores Oficiais de Contas, Lda.	Lisbon		Portugal
DELOITTE & ASSOCIADOS, SROC, S.A.	LISBON		Portugal
Ernst & Young Audit & Associados-SROC, S.A.	Lisbon		Portugal
PricewaterhouseCoopers & Associados - Sociedade de Revisores Oficiais de Contas, Lda	Lisbon		Portugal
Deloitte Audit SRL	Bucharest		Romania
KPMG Romania SRL	Bucharest		Romania
Ernst & Young SRL	Bucharest		Romania
Baker Tilly Klitou and Partners SRL	Bucharest		Romania
CJSC The Independent Consulting Group "2K Audit - Business Consulting"	Moscow		Russian Federation
Alinga Consulting and Audit, LLC	Moscow		Russian Federation
ICLC	Moscow		Russian Federation
Audit Firm Femida Audit LLC	Moscow		Russian Federation
AuditProfit LLC	Moscow		Russian Federation
Benefit Management & Consulting	Moscow		Russian Federation
Ernst & Young LLC	Moscow		Russian Federation
'Finances M' close company	Moscow		Russian Federation
Intercom-Audit	Moscow		Russian Federation
Interexpertiza LLC	Moscow		Russian Federation
Nexia Pacioli	Moscow		Russian Federation
OOO Moore Stephens	Moscow		Russian Federation
Rosexpertiza LLC	Moscow		Russian Federation
RSM Top-Audit Limited Liability Company	Moscow		Russian Federation
UHY Yans-Audit, LLC	Moscow		Russian Federation
ZAO BDO	Moscow		Russian Federation
ZAO KPMG	Moscow		Russian Federation
ZAO PricewaterhouseCoopers Audit	Moscow		Russian Federation
ZAO Deloitte & Touche CIS	Moscow		Russian Federation
Al Azem and Al Sudairy Certified Public Accountants	Riyadh		Saudi Arabia
Crowe Horwath First Trust LLP	Singapore		Singapore
Baker Tilly TFW LLP	Singapore		Singapore
Audit Alliance	Singapore		Singapore
BDO LLP	Singapore		Singapore
Deloitte & Touche LLP	Singapore		Singapore
Ernst & Young LLP	Singapore		Singapore
Foo Kon Tan Grant Thornton LLP	Singapore		Singapore
KPMG LLP	Singapore		Singapore
LO HOCK LING & CO.	Singapore		Singapore
LOW YAP & ASSOCIATES	Singapore		Singapore
LTC & ASSOCIATES	Singapore		Singapore
Mazars LLP	Singapore		Singapore
Moore Stephens LLP	Singapore		Singapore
NEXIA TS PUBLIC ACCOUNTING CORPORATION	SINGAPORE		Singapore
PAUL WAN & CO	SINGAPORE		Singapore
PricewaterhouseCoopers LLP	Singapore		Singapore
Rohan . Mah & Partners	Singapore		Singapore
RSM Chio Lim LLP	Singapore		Singapore
Ng, Lee & Associates - DFK	Singapore		Singapore
HLB Loke Lum			Singapore
Loke Lum & Partners			Singapore
ROBERT TAN & CO			Singapore
PricewaterhouseCoopers Slovensko s.r.o.	Bratislava		Slovakia
RSM BETTY & DICKSON (CAPE TOWN)	Cape Town		South Africa

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
SAB&T Chartered Accountants Incorporated	Centurion		South Africa
Mazars	Century City		South Africa
BDO SOUTH AFRICA INC	JOHANNESBURG		South Africa
Charles Orbach & Company	Johannesburg		South Africa
Deloitte & Touche	Johannesburg		South Africa
Ernst & Young Incorporated	Johannesburg		South Africa
Grant Thornton	Johannesburg		South Africa
KPMG Inc	Johannesburg		South Africa
McMurray Aldum Inc	Johannesburg		South Africa
SizweNtsaluba VSP	Johannesburg		South Africa
PricewaterhouseCoopers Incorporated	Sunninghill		South Africa
Bové Montero y Asociados, S.L.	Barcelona		Spain
FÁBREGAS MERCADÉ Y CO. AUDITORES-CONSULTORES, S.L.	Barcelona		Spain
GASSÓ AUDITORES S.L.P.	BARCELONA		Spain
Grant Thornton, S.L.P.	Barcelona		Spain
IBERAUDIT MRM AUDICONSULTING, S.L.P	Barcelona		Spain
MAZARS AUDITORES, S.L.P.	BARCELONA		Spain
AuditiA Barcelona, S.L.	Barcelona		Spain
AUDALIA AUDITORES	MADRID		Spain
AUREN CENTRO AUDITORES Y CONSULTORES, S.L.	Madrid		Spain
BDO AUDITORES, S.L.	MAdrid		Spain
DELOITTE, S.L.	MADRID		Spain
ERNST & YOUNG, S.L.	MADRID		Spain
KPMG Auditores, S.L.	Madrid		Spain
PricewaterhouseCoopers Auditores, S.L.	Madrid		Spain
UHY-FAY AND CO. AUDITORES CONSULTORES, SL	MADRID		Spain
IBERAUDIT AUDITORES HISPANICA, S.L.P.	MALAGA		Spain
Axion Revisionsbyrå AB	Malmö		Sweden
BDO Sweden AB	Stockholm		Sweden
Deloitte AB	Stockholm		Sweden
Ernst & Young AB	Stockholm		Sweden
Grant Thornton Sweden AB	Stockholm		Sweden
KPMG AB	Stockholm		Sweden
Öhrlings PricewaterhouseCoopers AB	Stockholm		Sweden
PricewaterhouseCoopers AB	Stockholm		Sweden
Ernst & Young AG	Basel		Switzerland
BDO Visura International AG	Zurich		Switzerland
Deloitte AG	Zurich		Switzerland
Grant Thornton AG	Zurich		Switzerland
KPMG AG	Zurich		Switzerland
PricewaterhouseCoopers AG	Zurich		Switzerland
HORWATH & COMPANY	Taichung		Taiwan, Province of China
BDO Taiwan	Taipei		Taiwan, Province of China
Candor Taiwan CPAs	Taipei		Taiwan, Province of China
Deloitte & Touche	Taipei		Taiwan, Province of China
Ernst & Young	Taipei		Taiwan, Province of China
Evershine CPAs Firm	Taipei		Taiwan, Province of China
First Horwath & Company, CPAs	Taipei		Taiwan, Province of China
Grant Thornton Losoon	Taipei		Taiwan, Province of China
KPMG	Taipei		Taiwan, Province of China
Moores Rowland CPAs	Taipei		Taiwan, Province of China
PricewaterhouseCoopers, Taiwan	Taipei		Taiwan, Province of China
TiaoHo & Co.,	Taipei		Taiwan, Province of China
VA BUSINESS ASSURANCE SERVICES	ARUSHA		Tanzania, United Republic of
Ernst & Young Office Ltd.	Bangkok		Thailand
KP Associates	Bangkok		Thailand
Mazars Limited	Bangkok		Thailand

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
PricewaterhouseCoopers ABAS Ltd.	Bangkok		Thailand
RSM Audit Services (Thailand) Limited	Bangkok		Thailand
ASV & Associates Limited	Bangkok		Thailand
Baker Tilly Audit and Advisory Services (Thailand) Ltd.	Sathorn		Thailand
Ahmed Mansour & Associes	Tunis		Tunisia
BAŞARAN NAS BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.	ISTANBUL		Turkey
BILGILI BAGIMSIZ DENETİM VE YMM A.S	Istanbul		Turkey
CAN ULUSLARARASI BAGIMSIZ DENETİM ve SMMM A.S.	ISTANBUL		Turkey
Denet Bagimsiz Denetim Yeminli Mali Musavirlik A.S.	Istanbul		Turkey
Denge Bagimsiz Denetim Serbest Muhasebeci Mali Musavirlik A.S.	Istanbul		Turkey
DRT BAGIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MUSAVIRLIK A.S.	ISTANBUL		Turkey
GUNEY BAGIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MUSAVIRLIK A.S.	ISTANBUL		Turkey
IHY BAGIMSIZ DENETİM VE YMM A.S.	ISTANBUL		Turkey
IRFAN BAGIMSIZ DENETİM VE YEMİNLİ MALİ MUSAVIRLIK A.S.	Istanbul		Turkey
ISIK YEMİNLİ MALİ MUSAVIRLIK VE BAGIMSIZ DENETİM A.S.	Istanbul		Turkey
ITIMAT YEMİNLİ MALİ MUSAVIRLIK A.S.	ISTANBUL		Turkey
MERCEK BAGIMSIZ DENETİM VE YEMİNLİ MALİ MUSAVIRLIK A.S.	Istanbul		Turkey
TURKMEN BAGIMSIZ DENETİM VE YEMİNLİ MALİ MUSAVIRLIK A.S.	ISTANBUL		Turkey
Ulusal Bagimsiz Denetim ve Yeminli Mali Müsavirlik A.S.	ISTANBUL		Turkey
Akis Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik AS	Istanbul		Turkey
BAYLAN BAGIMSIZ DENETİM VE YEMİNLİ MALİ MUSAVIRLIK A.S.	İstanbul		Turkey
DETAY BAĞIMSIZ DENETİM VE DANIŞMANLIK ANONİM ŞİRKETİ	İSTANBUL		Turkey
YILDIZLAR BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ	SAMSUN		Turkey
Audit Firm "RSM APiK" Limited Liability Company	Kyiv		Ukraine
Baker Tilly Ukraine LLP	Kyiv		Ukraine
Ernst & Young Audit Services LLC	Kyiv		Ukraine
HLB Ukraine LLC	Kyiv		Ukraine
Zovnishinformaudit C LLC	Kyiv		Ukraine
PJSC Deloitte & Touche Ukrainian Services Company	Kyiv		Ukraine
BDO Chartered Accountants & Advisors	Dubai		United Arab Emirates
Deloitte LLP	Dubai		United Arab Emirates
GRANT THORNTON AUDITING AND ACCOUNTING	Dubai		United Arab Emirates
HORWATH MAK	DUBAI		United Arab Emirates
PricewaterhouseCoopers	Dubai		United Arab Emirates
Sajjad Haider & Co, Chartered Accountants	Dubai		United Arab Emirates
UHY Saxena	Dubai		United Arab Emirates
Baker Tilly MKM	Dubai		United Arab Emirates
Anderson Anderson & Brown	Aberdeen		United Kingdom
Baker Tilly Mooney Moore	Belfast		United Kingdom
UHY Hacker Young (Birmingham) LLP	Birmingham		United Kingdom
Peters Elworthy & Moore	Cambridge		United Kingdom
Reeves & Co LLP	Canterbury		United Kingdom
Clive Owen & Co LLP	Darlington		United Kingdom
Cooper Parry LLP	Derby		United Kingdom
EQ ACCOUNTANTS LLP	DUNDEE		United Kingdom
Bishop Fleming	Exeter		United Kingdom

<b>Registrant</b>	<b>City</b>	<b>State</b>	<b>Country</b>
Campbell Dallas LLP	Glasgow		United Kingdom
HAZLEWOODS LLP	Gloucester		United Kingdom
LANGMEADS LIMITED	Hampton		United Kingdom
HMT Assurance LLP	Henley on Thames		United Kingdom
SR Howell & Co	Huntingdon		United Kingdom
Moffat Gilbert	Leamington Spa		United Kingdom
Duncan Sheard Glass	Liverpool		United Kingdom
Blick Rothenberg	London		United Kingdom
Crowe Clark Whitehill LLP	London		United Kingdom
Baker Tilly UK Audit LLP	London		United Kingdom
BDO LLP	London		United Kingdom
Bright Grahame Murray	LONDON		United Kingdom
Buzzacott LLP	London		United Kingdom
Deloitte LLP	London		United Kingdom
Ernst & Young LLP	London		United Kingdom
Goodman Jones LLP	London		United Kingdom
Grant Thornton UK LLP	London		United Kingdom
H W Fisher & Company	London		United Kingdom
Hazlems Fenton LLP	London		United Kingdom
Jeffreys Henry LLP	London		United Kingdom
Kingston Smith LLP	London		United Kingdom
KPMG AUDIT PLC	LONDON		United Kingdom
KPMG LLP	LONDON		United Kingdom
Littlejohn LLP	London		United Kingdom
Lubbock Fine	LONDON		United Kingdom
Mazars LLP	London		United Kingdom
Mercer & Hole	LONDON		United Kingdom
Moore Stephens LLP	London		United Kingdom
Nexia Smith & Williamson Audit Limited	London		United Kingdom
PKF (UK) LLP	London		United Kingdom
PricewaterhouseCoopers AS LLP	London		United Kingdom
PricewaterhouseCoopers LLP	London		United Kingdom
Saffery Champness N Partnership	London		United Kingdom
SHIPLEYS LLP	LONDON		United Kingdom
UHY Hacker Young LLP	London		United Kingdom
UHY HACKER YOUNG MANCHESTER LLP	MANCHESTER		United Kingdom
MacIntyre Hudson	Milton Keynes		United Kingdom
GW ROBINSONS LLP	NEWCASTLE UPON TYNE		United Kingdom
Lovewell Blake LLP	Norwich		United Kingdom
RSM Tenon Audit Limited	Nottingham		United Kingdom
Critchleys	Oxford		United Kingdom
James Cowper LLP	Reading		United Kingdom
The Norton Practice	Reading		United Kingdom
Hart Shaw LLP	Sheffield		United Kingdom
Hawsons Chartered Accountants	Sheffield		United Kingdom
Hurst & Company Accountants LLP	Stockport		United Kingdom
MGI Midgley Snelling	WEYBRIDGE		United Kingdom
Ward Goodman Limited	WIMBORNE		United Kingdom
Menzies LLP	Woking		United Kingdom
RABJOHNS LLP	wORCESTER		United Kingdom
Garbutt & Elliott LLP	York		United Kingdom
BDO Auditores y Consultores S.R.L.	Montevideo		Uruguay
Molinari & Asociados Contadores	Montevideo		Uruguay
PricewaterhouseCoopers Ltda.	Montevideo		Uruguay
ZOLKWER GERARDO & ZOLKWER MAURICIO	Montevideo		Uruguay
ESPIÑEIRA, SHELDON Y ASOCIADOS	Caracas		Venezuela
Mendoza, Delgado, Labrador & Asociados	Caracas		Venezuela
MGI P&P ASOCIADOS	Caracas		Venezuela
Rodriguez Velázquez & Asociados	Caracas		Venezuela

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León, Delgado & Asociados	Caracas		Venezuela
LARA MARAMBIO & ASOCIADOS	CARACAS		Venezuela
PGFA Perales, Pistone y Asociados	Valencia		Venezuela
Grant Thornton (Vietnam) Ltd.	Hanoi		Viet Nam
Ernst & Young Vietnam Limited	Ho Chi Minh City		Viet Nam
MAZARS VIETNAM LIMITED COMPANY	Ho Chi Minh City		Viet Nam
BDO Limited	Road Town		Virgin Islands (British)
Deloitte & Touche	Road Town		Virgin Islands (British)