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**ISSUER AUDIT CLIENTS OF NON-U.S. REGISTERED FIRMS IN JURISDICTIONS
 WHERE THE PCAOB IS DENIED ACCESS TO CONDUCT INSPECTIONS**

Sorted by Issuer

The PCAOB is publishing a list of the issuers that, in 2009 or 2010 (through mid-April), filed with the SEC financial statements audited by a PCAOB-registered firm located in a jurisdiction where the PCAOB is currently prevented from conducting inspections, or located in Hong Kong, where the PCAOB may be prevented from inspecting a firm’s audit work related to a company’s operations in China. Additional information, as well as a version of this list sorted by jurisdiction and auditor, is available [here](#).

Issuer	Auditor	Auditor’s Location
3SBio Inc.	KPMG Huazhen	China
51JOB, INC.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
7 Days Group Holdings LTD	KPMG Huazhen	China
AB InBev France S.A.S.	Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren civil CVBA/SCRL	Belgium
ABB LTD	Ernst & Young AG	Switzerland
ACERGY S.A.	Deloitte LLP	United Kingdom
ACL SEMICONDUCTOR INC	JTC Fair Song CPA Firm	China
Acorn International, Inc.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
Actions Semiconductor Co., Ltd.	Deloitte Touche Tohmatsu	Hong Kong
Advanced Biomedical Technologies Inc.	JIMMY C. H. CHEUNG & CO	Hong Kong
ADVANCED OXYGEN TECHNOLOGIES INC	Horwath Revisorerne v.m.b.a	Denmark
AEGEAN MARINE PETROLEUM NETWORK INC.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece

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Issuer	Auditor	Auditor's Location
AEGON NV	Ernst & Young Accountants LLP	Netherlands
AerCap Holdings N.V.	PricewaterhouseCoopers Accountants N.V.	Netherlands
AGRIA CORP	Ernst & Young	Hong Kong
AIRMEDIA GROUP INC.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
AIXTRON AG	Deloitte & Touche GmbH Wirtschaftsprüfungsgesellschaft	Germany
ALCATEL LUCENT	Deloitte & Associates	France
ALCATEL LUCENT	Ernst & Young Audit	France
ALLIANZ SE	KPMG AG Wirtschaftsprüfungsgesellschaft	Germany
ALLIED IRISH BANKS PLC	KPMG	Ireland
AllShips Ltd.	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
Alma Maritime Ltd	Grant Thornton S.A.	Greece
ALUMINUM CORP OF CHINA LTD	PricewaterhouseCoopers	Hong Kong
AMARIN CORP PLC/UK	PricewaterhouseCoopers	Ireland
AMERICAN DAIRY INC	Grant Thornton	Hong Kong
AMERICAN ORIENTAL BIOENGINEERING INC	Ernst & Young Hua Ming Certified Public Accountants	China
Anheuser-Busch InBev S.A.	Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren civil CVBA/SCRL	Belgium
ANTIVIRAL TECHNOLOGIES, INC.	ALBERT WONG & CO.	Hong Kong
APT SATELLITE HOLDINGS LTD	KPMG Huazhen	China
ArcelorMittal	DELOITTE S.A.	Luxembourg
ARM HOLDINGS PLC	PricewaterhouseCoopers LLP	United Kingdom
ASIA GLOBAL HOLDINGS CORP.	ZYCPA COMPANY LIMITED	Hong Kong
ASIA HEALTH & BEAUTY TREASURE INC	Parker Randall CF H.K. CPA Ltd.	Hong Kong
ASIA PROPERTIES INC	JTC Fair Song CPA Firm	China

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Issuer	Auditor	Auditor's Location
ASIAINFO HOLDINGS INC	Deloitte Touche Tohmatsu	Hong Kong
ASIAMART, INC.	ZYCPA COMPANY LIMITED	Hong Kong
ASM INTERNATIONAL N V	Deloitte Accountants B.V.	Netherlands
ASML HOLDING NV	Deloitte Accountants B.V.	Netherlands
ASPEN INSURANCE HOLDINGS LTD	KPMG Audit Plc	United Kingdom
ASTRAZENECA PLC	KPMG Audit Plc	United Kingdom
ATA Inc.	KPMG Huazhen	China
Aurum Explorations, Inc.	ALBERT WONG & CO.	Hong Kong
AUTOLIV INC	Ernst & Young AB	Sweden
AVANI INTERNATIONAL GROUP INC //	Jeffrey Tsang & Co.	Hong Kong
AVIVA PLC	Ernst & Young LLP	United Kingdom
AXA	PricewaterhouseCoopers Audit	France
Baidu, Inc.	Ernst & Young	Hong Kong
BANCO BILBAO VIZCAYA ARGENTARIA, S.A.	DELOITTE, S.L.	Spain
Banco Santander, S.A.	DELOITTE, S.L.	Spain
Baoshinn Corp	Dominic K.F. Chan & Co., CPA	Hong Kong
BARCLAYS BANK PLC /ENG/	PricewaterhouseCoopers LLP	United Kingdom
BARCLAYS PLC	PricewaterhouseCoopers LLP	United Kingdom
BHP BILLITON LTD	KPMG Audit Plc	United Kingdom
BIOPACK ENVIRONMENTAL SOLUTIONS INC.	WONG LAM LEUNG & KWOK C.P.A. LIMITED	Hong Kong
Biostar Pharmaceuticals, Inc.	Mazars CPA Limited	Hong Kong
BJB Career Education Company, Ltd	KPMG Huazhen	China
BMP Sunstone CORP	Grant Thornton	Hong Kong
BONSO ELECTRONICS INTERNATIONAL INC	Moore Stephens	Hong Kong
BP PLC	Ernst & Young LLP	United Kingdom
BRITISH SKY BROADCASTING GROUP PLC	Deloitte LLP	United Kingdom

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BRITISH TELECOMMUNICATIONS PLC /ADR	PricewaterhouseCoopers LLP	United Kingdom
BSN SYSTEMS, INC.	BDO Visura International	Switzerland
BT GROUP PLC	PricewaterhouseCoopers LLP	United Kingdom
Business Development Solutions, Inc.	PKF	Hong Kong
CADBURY PUBLIC LTD CO	Deloitte LLP	United Kingdom
CALCITECH LTD	H. W. Fisher & Company	United Kingdom
Canadian Solar Inc.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
Capital Product Partners L.P.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
Cascal N.V.	PricewaterhouseCoopers Accountants N.V.	Netherlands
CENTRAL EUROPEAN DISTRIBUTION CORP	PricewaterhouseCoopers Sp. z o.o.	Poland
CENTRAL EUROPEAN MEDIA ENTERPRISES LTD	Deloitte LLP	United Kingdom
CGG VERITAS	Ernst & Young Audit	France
CGG VERITAS	Mazars SA	France
Changda International Holdings, Inc.	Mazars CPA Limited	Hong Kong
Changyou.com Ltd	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
Charm Communications Inc.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
Chemspec International Ltd	KPMG Huazhen	China
China Acquisition Group, Inc.	PKF	Hong Kong
CHINA ADVANCED MEDITECH, INC	Parker Randall CF H.K. CPA Ltd.	Hong Kong
CHINA BAK BATTERY INC	PKF	Hong Kong
China Cablecom Holdings, Ltd.	UHY Vocation HK CPA Limited	Hong Kong
China Ceramics Co., Ltd	Grant Thornton	China

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Issuer	Auditor	Auditor's Location
China Cord Blood Corp	KPMG Huazhen	China
China Digital TV Holding Co., Ltd.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
CHINA DIGITAL VENTURES CORP	ALBERT WONG & CO.	Hong Kong
China Distance Education Holdings LTD	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
CHINA EASTERN AIRLINES CORP LTD	PricewaterhouseCoopers	Hong Kong
China Education Acquisition Corp.	BEIJING TRUST CERTIFIED PUBLIC ACCOUNTANTS, CO., LTD.	China
CHINA ENTERPRISES LTD	Deloitte Touche Tohmatsu	Hong Kong
China Finance Online Co. LTD	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
China Food & Beverage Acquisition Corp.	BEIJING TRUST CERTIFIED PUBLIC ACCOUNTANTS, CO., LTD.	China
CHINA GENSHENG MINERALS, INC.	PKF	Hong Kong
China Gerui Advanced Materials Group Ltd	UHY Vocation HK CPA Limited	Hong Kong
China Green, Inc.	Parker Randall CF H.K. CPA Ltd.	Hong Kong
China GrenTech CORP LTD	KPMG Huazhen	China
China High Technology Acquisition Corp.	BEIJING TRUST CERTIFIED PUBLIC ACCOUNTANTS, CO., LTD.	China
China Hydroelectric Corp	Ernst & Young	Hong Kong
CHINA LIFE INSURANCE CO LTD	PricewaterhouseCoopers	Hong Kong
CHINA LINEN TEXTILE INDUSTRY, LTD	UHY Vocation HK CPA Limited	Hong Kong
China Lodging Group, Ltd	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
CHINA MARINE FOOD GROUP LTD	ZYCPA COMPANY LIMITED	Hong Kong
China Mass Media Corp.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
China Media Group CORP	ALBERT WONG & CO.	Hong Kong
China MediaExpress Holdings, Inc.	Deloitte Touche Tohmatsu	Hong Kong

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China Medical Technologies, Inc.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
China Metallic Resources, Inc	Parker Randall CF H.K. CPA Ltd.	Hong Kong
CHINA METRO-RURAL HOLDINGS Ltd	Grant Thornton	Hong Kong
CHINA MOBILE LTD /ADR/	KPMG Huazhen	China
CHINA MULTIMEDIA, INC.	PKF	Hong Kong
China Nepstar Chain Drugstore Ltd.	KPMG Huazhen	China
CHINA NORTH EAST PETROLEUM HOLDINGS LTD	JIMMY C. H. CHEUNG & CO	Hong Kong
China Nuokang Bio-Pharmaceutical Inc.	Ernst & Young	Hong Kong
China Nutrifruit Group LTD	HLB HODGSON IMPEY CHENG	Hong Kong
CHINA PETROLEUM & CHEMICAL CORP	KPMG Huazhen	China
China Precision Steel, Inc.	Moore Stephens	Hong Kong
China Real Estate Acquisition Corp.	BEIJING TRUST CERTIFIED PUBLIC ACCOUNTANTS, CO., LTD.	China
China Real Estate Information Corp	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
CHINA SOUTHERN AIRLINES CO LTD	KPMG Huazhen	China
CHINA SUN GROUP HIGH-TECH CO	ZYCPA COMPANY LIMITED	Hong Kong
China Sunergy Co., Ltd.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
China Techfaith Wireless Communication Technology LTD	Deloitte Touche Tohmatsu	Hong Kong
CHINA TECHNOLOGY DEVELOPMENT GROUP CORP	Deloitte Touche Tohmatsu	Hong Kong
CHINA TELECOM CORP LTD	KPMG Huazhen	China
China Timber Work Enterprises Inc.	Parker Randall CF H.K. CPA Ltd.	Hong Kong
China TopReach Inc.	UHY Vocation HK CPA Limited	Hong Kong
CHINA UNICOM	PricewaterhouseCoopers	Hong Kong

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CHINA VITUP HEALTH CARE HOLDINGS, INC.	ZYCPA COMPANY LIMITED	Hong Kong
China Voice Holding Corp.	JIMMY C. H. CHEUNG & CO	Hong Kong
China XD Plastics Co Ltd	Moore Stephens	Hong Kong
CHINA-BIOTICS, INC	BDO Limited	Hong Kong
CHINACAST EDUCATION CORP	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
ChinaEdu CORP	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
CHINAWE COM INC	Mazars CPA Limited	Hong Kong
CHIPMOS TECHNOLOGIES BERMUDA LTD	Moore Stephens	Hong Kong
Chisen Electric Corp	Mazars CPA Limited	Hong Kong
CITY TELECOM	KPMG Huazhen	China
CNINSURE INC.	Deloitte Touche Tohmatsu	Hong Kong
CNOOC LTD	Ernst & Young	Hong Kong
COCA-COLA HELLENIC BOTTLING CO SA	PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
Cogo Group, Inc.	KPMG	Hong Kong
COL CHINA ONLINE INTERNATIONAL INC	Mazars CPA Limited	Hong Kong
Concord Medical Services Holdings Ltd	Ernst & Young	Hong Kong
CREDIT SUISSE GROUP AG	KPMG AG	Switzerland
CRH PUBLIC LTD CO	Ernst & Young Chartered Accountants	Ireland
CRONOS GLOBAL INCOME FUND XV LP	Deloitte LLP	United Kingdom
CRONOS GLOBAL INCOME FUND XVI LP	Deloitte LLP	United Kingdom
CRUCCELL NV	Deloitte Accountants B.V.	Netherlands
CRUDE CARRIERS CORP.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece

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CRYPTOLOGIC LTD	Grant Thornton	Ireland
CSR PLC	Deloitte LLP	United Kingdom
CTRIP COM INTERNATIONAL LTD	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
Cyclacel Pharmaceuticals, Inc.	Ernst & Young LLP	United Kingdom
DAIMLER AG	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
Danaos Corp	PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
DAQO NEW ENERGY CORP.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
DELHAIZE GROUP	Deloitte Bedrijfsrevisoren / Reviseurs d'Entreprises	Belgium
DESWELL INDUSTRIES INC	BDO Limited	Hong Kong
DEUTSCHE BANK AKTIENGESELLSCHAFT	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
DEUTSCHE TELEKOM AG	Ernst & Young GmbH Wirtschaftspruefungsgesellschaft	Germany
DEUTSCHE TELEKOM AG	PricewaterhouseCoopers AG Wirtschaftspruefungsgesellschaft	Germany
DHT Holdings, Inc.	Ernst & Young AS	Norway
DIAGEO PLC	KPMG Audit Plc	United Kingdom
DIANA SHIPPING INC.	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
DIGUANG INTERNATIONAL DEVELOPMENT CO., LTD.	BDO China Li Xin Da Hua CPA Co., Ltd.	China
DNA Systems, Inc.	PKF	Hong Kong
Domain Extremes Inc.	Dominic K.F. Chan & Co., CPA	Hong Kong
DryShips Inc.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
DUOYUAN GLOBAL WATER INC.	Grant Thornton	Hong Kong
EDAP TMS SA	Ernst & Young Audit	France

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Issuer	Auditor	Auditor's Location
eFuture Information Technology Inc.	Grant Thornton	Hong Kong
E-HOUSE	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
EKSPORTFINANS ASA	PricewaterhouseCoopers AS	Norway
ELAN CORP PLC	KPMG	Ireland
Elixir Gaming Technologies, Inc.	Ernst & Young	Hong Kong
eLong, Inc.	Ernst & Young	Hong Kong
ENI SPA	PricewaterhouseCoopers S.p.A.	Italy
ENSIGN SERVICES, INC.	ZYCPA COMPANY LIMITED	Hong Kong
ERICSSON LM TELEPHONE CO	PricewaterhouseCoopers AB	Sweden
EURAND N.V.	Ernst & Young Accountants LLP	Netherlands
EURO TECH HOLDINGS CO LTD	BDO Limited	Hong Kong
EUROSEAS LTD.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
Evotec AG	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
Eworld Interactive, Inc.	Shanghai Perfect C.P.A Partnership	China
EXCEL MARITIME CARRIERS LTD	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
FLAMEL TECHNOLOGIES SA	PricewaterhouseCoopers Audit	France
Focus Media Holding LTD	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
FORESTS GLOBAL INC	JIMMY C. H. CHEUNG & CO	Hong Kong
FRANCE TELECOM /	Deloitte & Associes	France
FRANCE TELECOM /	Ernst & Young Audit	France
FreeSeas Inc.	PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
Fresenius Medical Care AG & Co. KGaA	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
FRONTLINE LTD /	PricewaterhouseCoopers AS	Norway
GDF SUEZ	Deloitte & Associes	France
GDF SUEZ	Ernst & Young Audit	France

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Issuer	Auditor	Auditor's Location
GDF SUEZ	Mazars SA	France
Genesis Lease LTD	KPMG	Ireland
Gentium S.p.A.	Reconta Ernst & Young S.p.A.	Italy
GHN Agrispan Holding Co	ZYCPA COMPANY LIMITED	Hong Kong
Giant Interactive Group Inc.	Ernst & Young	Hong Kong
GLAXOSMITHKLINE PLC	PricewaterhouseCoopers LLP	United Kingdom
GLG Partners, Inc.	Ernst & Young LLP	United Kingdom
GLOBAL CROSSING UK TELECOMMUNICATIONS LTD	Ernst & Young LLP	United Kingdom
Global Ship Lease, Inc.	PricewaterhouseCoopers Audit	France
GLOBAL-TECH ADVANCED INNOVATIONS INC.	Ernst & Young	Hong Kong
GOLAR LNG LTD	PricewaterhouseCoopers LLP	United Kingdom
Golden Elephant Glass Technology, Inc.	PKF	Hong Kong
GOLDEN STATE PETRO IOM I A PLC	PricewaterhouseCoopers AS	Norway
GOLDEN STATE PETRO IOM I B PLC	PricewaterhouseCoopers AS	Norway
GOVERNOR & CO OF THE BANK OF IRELAND	PricewaterhouseCoopers	Ireland
GREEN DRAGON WOOD PRODUCTS, INC.	ZYCPA COMPANY LIMITED	Hong Kong
Green Planet Bio Engineering Co. Ltd.	PKF	Hong Kong
GUANGSHEN RAILWAY CO LTD	PricewaterhouseCoopers	Hong Kong
Guanwei Recycling Corp.	BDO Limited	Hong Kong
GULF RESOURCES, INC.	BDO Limited	Hong Kong
Gushan Environmental Energy LTD	KPMG	Hong Kong
HELLENIC TELECOMMUNICATIONS ORGANIZATION SA	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
HIGHWAY HOLDINGS LTD	Deloitte Touche Tohmatsu	Hong Kong
Hollysys Automation Technologies, Ltd.	BDO Limited	Hong Kong
Home Inns & Hotels Management Inc.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China

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Issuer	Auditor	Auditor's Location
HOME TOUCH HOLDING Co	ZYCPA COMPANY LIMITED	Hong Kong
Hong Kong Highpower Technology, Inc.	Dominic K.F. Chan & Co., CPA	Hong Kong
HSBC HOLDINGS PLC	KPMG Audit Plc	United Kingdom
HUANENG POWER INTERNATIONAL INC	PricewaterhouseCoopers	Hong Kong
Huifeng Bio-Pharmaceutical Technology, Inc.	JIMMY C. H. CHEUNG & CO	Hong Kong
HUIHENG MEDICAL, INC.	UHY Vocation HK CPA Limited	Hong Kong
Hurray! Holding Co., Ltd.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
Hutchison Telecommunications International LTD	PricewaterhouseCoopers	Hong Kong
ICON PLC /ADR/	KPMG	Ireland
IFM Investments Ltd	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
INFINEON TECHNOLOGIES AG	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
Infosmart Group, Inc.	Parker Randall CF H.K. CPA Ltd.	Hong Kong
ING GROEP NV	Ernst & Young Accountants LLP	Netherlands
Inmarsat Finance II plc	Deloitte LLP	United Kingdom
Inmarsat Finance plc	Deloitte LLP	United Kingdom
Inmarsat Global Ltd	Deloitte LLP	United Kingdom
Inmarsat Group LTD	Deloitte LLP	United Kingdom
Inmarsat Holdings LTD	Deloitte LLP	United Kingdom
Inmarsat Investments Ltd	Deloitte LLP	United Kingdom
Inmarsat Launch CO Ltd	Deloitte LLP	United Kingdom
Inmarsat Leasing	Deloitte LLP	United Kingdom
Inmarsat Ventures Ltd	Deloitte LLP	United Kingdom
INNOCOM TECHNOLOGY HOLDINGS, INC.	ZYCPA COMPANY LIMITED	Hong Kong

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Issuer	Auditor	Auditor's Location
INNOSPEC INC.	PricewaterhouseCoopers LLP	United Kingdom
INTERCONTINENTAL HOTELS GROUP PLC /NEW/	Ernst & Young LLP	United Kingdom
INTERMOST CORP	ALBERT WONG & CO.	Hong Kong
Invitel Holdings A/S	PricewaterhouseCoopers Konyvvizsgalos Gazdasagi Tanacsado Kft.	Hungary
JA Solar Holdings Co., Ltd.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
JinkoSolar Holding Co., Ltd.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
Jinmimi Network Inc	ALBERT WONG & CO.	Hong Kong
JINPAN INTERNATIONAL LTD	Grant Thornton	Hong Kong
Kabel Deutschland GmbH	Ernst & Young GmbH Wirtschaftspruefungsgesellschaft	Germany
Kabel Deutschland Vertrieb und Service GmbH & Co. KG	Ernst & Young GmbH Wirtschaftspruefungsgesellschaft	Germany
Kandi Technologies Corp	ALBERT WONG & CO.	Hong Kong
KONGZHONG CORP	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
KONINKLIJKE PHILIPS ELECTRONICS NV	KPMG Accountants N.V.	Netherlands
Kun Run Biotechnology, Inc.	PKF	Hong Kong
LDK Solar Co., Ltd.	KPMG Huazhen	China
Linkage Technologies International Holdings Ltd	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
LINKTONE LTD	Grant Thornton	Hong Kong
Lloyds Banking Group plc	PricewaterhouseCoopers LLP	United Kingdom
LONGTOP FINANCIAL TECHNOLOGIES LTD	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
LUXOTTICA GROUP SPA	Deloitte & Touche S.p.A.	Italy
Magyar Telekom Plc.	PricewaterhouseCoopers Konyvvizsgalos Gazdasagi Tanacsado Kft.	Hungary

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MAN SANG HOLDINGS INC	Grant Thornton	Hong Kong
MANAS PETROLEUM Corp	BDO Visura International (2010)	Switzerland
MANAS PETROLEUM Corp	Deloitte AG	Switzerland
MAXCONCEPT INTERNATIONAL HOLDINGS, INC	Parker Randall CF H.K. CPA Ltd.	Hong Kong
Melco Crown Entertainment LTD	Deloitte Touche Tohmatsu	Hong Kong
MELO BIOTECHNOLOGY HOLDINGS INC.	JTC Fair Song CPA Firm	China
MEZABAY INTERNATIONAL INC.	ZYCPA COMPANY LIMITED	Hong Kong
MILLICOM INTERNATIONAL CELLULAR SA	PricewaterhouseCoopers S.a r. l.	Luxembourg
Mindray Medical International LTD	PricewaterhouseCoopers	Hong Kong
NAM TAI ELECTRONICS INC	Deloitte Touche Tohmatsu	Hong Kong
NAM TAI ELECTRONICS INC	Moore Stephens (2010)	Hong Kong
NATIONAL BANK OF GREECE SA	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
NATIONAL GRID PLC	PricewaterhouseCoopers LLP	United Kingdom
NATIONAL WESTMINSTER BANK PLC /ENG/	Deloitte LLP	United Kingdom
NATUZZI S P A	KPMG S.p.A.	Italy
Navios Maritime Holdings Inc.	PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
Navios Maritime Partners L.P.	PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
Neonode, Inc	BDO Sweden AB	Sweden
NETEASE.COM, INC.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
NETWORK CN INC	Baker Tilly Hong Kong (2010)	Hong Kong
NETWORK CN INC	JIMMY C. H. CHEUNG & CO	Hong Kong
NEW DRAGON ASIA CORP	Baker Tilly Hong Kong	Hong Kong
New Oriental Education & Technology Group Inc.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China

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Issuer	Auditor	Auditor's Location
NewLead Holdings Ltd.	PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
NF Energy Saving Corp	ZYCPA COMPANY LIMITED	Hong Kong
NOAH EDUCATION HOLDINGS LTD.	Deloitte Touche Tohmatsu	Hong Kong
NOKIA CORP	PricewaterhouseCoopers Oy	Finland
NORDIC AMERICAN TANKER SHIPPING LTD	Deloitte AS	Norway
Northport Network Systems, Inc.	JIMMY C. H. CHEUNG & CO	Hong Kong
NOVARTIS AG	PricewaterhouseCoopers AG	Switzerland
NOVO NORDISK A S	PricewaterhouseCoopers Statsautoriseret Revisionsaktieselskab	Denmark
NXP B.V.	Deloitte Accountants B.V.	Netherlands
OAKRIDGE INTERNATIONAL CORP	ALBERT WONG & CO.	Hong Kong
OCEANFREIGHT INC.	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
OCZ TECHNOLOGY GROUP INC	Horwath Clark Whitehill LLP	United Kingdom
OESTERREICHISCHE KONTROLLBANK AKTIENGESELLSCHAFT	KPMG Wirtschaftsprüfungs- und Steuerberatungs GmbH	Austria
Omega Navigation Enterprises, Inc.	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
OmniaLuo, Inc.	PKF	Hong Kong
ORIENT EXPRESS HOTELS LTD	Deloitte LLP	United Kingdom
Orient Paper Inc.	BDO Limited	Hong Kong
Origin Agritech LTD	BDO Limited	Hong Kong
Orsus Xelent Technologies Inc	PKF	Hong Kong
PACIFIC VEGAS GLOBAL STRATEGIES INC	Mazars CPA Limited	Hong Kong
Paragon Shipping Inc.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece

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Issuer	Auditor	Auditor's Location
PEARSON PLC	PricewaterhouseCoopers LLP	United Kingdom
Perfect World Co., Ltd.	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
PETROCHINA CO LTD	PricewaterhouseCoopers	Hong Kong
PHYSICAL PROPERTY HOLDINGS, INC.	Mazars CPA Limited	Hong Kong
PORTUGAL TELECOM SGPS SA	DELOITTE & ASSOCIADOS, SROC, S.A.	Portugal
Power of The Dream Ventures Inc	BDO Magyarorszag Konyvvizsgalo Kft.	Hungary
PRIVATE MEDIA GROUP INC	BDO Auditores, S.L.	Spain
Procter & Gamble- Procter & Gamble 1-4-1 Plan	Deloitte LLP	United Kingdom
Procter & Gamble-Group Profit Sharing, Incentive and Employer Contribution Plan (France)	Deloitte & Associes	France
Procter & Gamble-Procter & Gamble Ireland Employees Share Ownership Plan	Deloitte LLP	United Kingdom
PRUDENTIAL PLC	KPMG Audit Plc	United Kingdom
Puda Coal, Inc.	Moore Stephens	Hong Kong
QIAGEN NV	Ernst & Young GmbH Wirtschaftspruefungsgesellschaft	Germany
QKL Stores Inc.	BDO China Li Xin Da Hua CPA Co., Ltd. (2010)	China
QKL Stores Inc.	ALBERT WONG & CO.	Hong Kong
Qnective, Inc.	BDO Visura International	Switzerland
RANDGOLD RESOURCES LTD	BDO LLP	United Kingdom
RBS Holdings N.V.	Deloitte Accountants B.V.	Netherlands
Redgate Media Group	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
REED ELSEVIER NV	Deloitte LLP	United Kingdom
REED ELSEVIER PLC	Deloitte LLP	United Kingdom
REMEDENT, INC.	PKF Bedrijfsrevisoren BCVBA	Belgium

**ISSUER AUDIT CLIENTS OF NON-U.S. REGISTERED FIRMS IN JURISDICTIONS
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Issuer	Auditor	Auditor's Location
ReneSola Ltd	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
REPSOL YPF SA	DELOITTE, S.L.	Spain
RIO TINTO PLC	PricewaterhouseCoopers LLP	United Kingdom
ROYAL BANK OF SCOTLAND GROUP PLC	Deloitte LLP	United Kingdom
Royal Dutch Shell plc	PricewaterhouseCoopers LLP	United Kingdom
RYANAIR HOLDINGS PLC	KPMG	Ireland
SAFE BULKERS, INC.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
SANOFI-AVENTIS	Ernst & Young Audit	France
SANOFI-AVENTIS	PricewaterhouseCoopers Audit	France
Santander UK plc	Deloitte LLP	United Kingdom
SAP AG	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
SCM MICROSYSTEMS INC	Deloitte & Touche GmbH Wirtschaftspruefungsgesellschaft	Germany
Scorpio Tankers Inc.	Deloitte LLP	United Kingdom
SeaDrill LTD	PricewaterhouseCoopers AS	Norway
Seanergy Maritime Holdings Corp.	KPMG Certified Auditors A.E.	Greece
SEMICONDUCTOR MANUFACTURING INTERNATIONAL CORP	Deloitte Touche Tohmatsu	Hong Kong
SES SOLAR INC.	BDO Visura International	Switzerland
Shanda Games Ltd	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
SHANDA INTERACTIVE ENTERTAINMENT LTD	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
ShengdaTech, Inc.	KPMG	Hong Kong
Shengkai Innovations, Inc.	ALBERT WONG & CO.	Hong Kong
Shire plc	Deloitte LLP	United Kingdom
SIEMENS AKTIENGESELLSCHAFT	Ernst & Young GmbH	Germany

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Issuer	Auditor	Auditor's Location
	Wirtschaftspruefungsgesellschaft	
SIGNET JEWELERS LTD	KPMG Audit Plc	United Kingdom
Simcere Pharmaceutical Group	KPMG Huazhen	China
SINA CORP	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
SINO ASSURANCE INC.	ZYCPA COMPANY LIMITED	Hong Kong
SINOHUB, INC.	Baker Tilly Hong Kong (2010)	Hong Kong
SINOHUB, INC.	JIMMY C. H. CHEUNG & CO	Hong Kong
SINOPEC SHANGHAI PETROCHEMICAL CO LTD	KPMG Huazhen	China
SIRONA DENTAL SYSTEMS, INC.	KPMG AG Wirtschaftspruefungsgesellschaft	Germany
SkyPeople Fruit Juice, Inc	BDO Limited	Hong Kong
SMARTPAY EXPRESS, INC.	Mazars CPA Limited	Hong Kong
SMITH & NEPHEW PLC	Ernst & Young LLP	United Kingdom
SOHU COM INC	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
SOLAR ENERTECH CORP	Ernst & Young Hua Ming Certified Public Accountants	China
Solarfun Power Holdings Co., Ltd.	Ernst & Young	Hong Kong
Sound Worldwide Holdings, Inc.	Dominic K.F. Chan & Co., CPA	Hong Kong
SOUTH HERTFORDSHIRE UNITED KINGDOM FUND LTD	Ernst & Young LLP	United Kingdom
SPREADTRUM COMMUNICATIONS INC	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
Star Bulk Carriers Corp.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
STATOIL ASA	Ernst & Young AS	Norway
StealthGas Inc.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
STENA AB	KPMG AB	Sweden

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Issuer	Auditor	Auditor's Location
STMICROELECTRONICS NV	PricewaterhouseCoopers AG	Switzerland
SUNRISE REAL ESTATE GROUP INC	BDO Limited	Hong Kong
Sunset Suits Holdings, Inc.	BDO Polska Sp. z o.o.	Poland
Suntech Power Holdings Co., Ltd.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
Sunway Global Inc.	ALBERT WONG & CO.	Hong Kong
Super Luck, Inc.	Parker Randall CF H.K. CPA Ltd.	Hong Kong
Super Luck, Inc.	PKF	Hong Kong
SWEDISH EXPORT CREDIT CORP /SWED/	Ernst & Young AB	Sweden
SYNGENTA AG	Ernst & Young AG	Switzerland
Synutra International, Inc.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
T BAY HOLDINGS INC	Moore Stephens	Hong Kong
Technicolor	KPMG SA	France
Technicolor	Mazars SA	France
TELECOM ITALIA S P A	Reconta Ernst & Young S.p.A.	Italy
TELEFONICA S A	Ernst & Young, S.L.	Spain
TELESTONE TECHNOLOGIES CORP	Mazars CPA Limited	Hong Kong
TELVENT GIT S A	DELOITTE, S.L.	Spain
The9 LTD	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
THT Heat Transfer Technology, Inc.	PKF	Hong Kong
Titanium Group LTD	ZYCPA COMPANY LIMITED	Hong Kong
TOMKINS PLC	Deloitte LLP	United Kingdom
TONGJITANG CHINESE MEDICINES CO	Deloitte Touche Tohmatsu	Hong Kong
TOP SHIPS INC.	Deloitte Hadjipavlou Sofianos Cambanis S.A.	Greece
TORM A/S	Deloitte Statsautoriseret Revisionsaktieselskab	Denmark

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Issuer	Auditor	Auditor's Location
TOTAL SA	Ernst & Young Audit	France
TOTAL SA	KPMG SA (2010)	France
Travelport LTD	Deloitte & Touche LLP	United Kingdom
Trina Solar LTD	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
TRINITY BIOTECH PLC	Grant Thornton	Ireland
TRINTECH GROUP PLC	Ernst & Young Chartered Accountants	Ireland
Trony Solar Holdings Co Ltd	Deloitte Touche Tohmatsu	Hong Kong
TSAKOS ENERGY NAVIGATION LTD	Ernst & Young (Hellas) Cert. Auditors Accts.	Greece
UBS AG	Ernst & Young AG	Switzerland
UNILEVER N V	PricewaterhouseCoopers LLP	United Kingdom
UNILEVER PLC	PricewaterhouseCoopers LLP	United Kingdom
UONLIVE CORP	ZYCPA COMPANY LIMITED	Hong Kong
UTSTARCOM INC	PricewaterhouseCoopers Zhong Tian CPAs Limited Company	China
VancelInfo Technologies Inc.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
VEOLIA ENVIRONNEMENT	Ernst & Young Audit	France
VEOLIA ENVIRONNEMENT	KPMG SA	France
Vimicro International CORP	Ernst & Young	Hong Kong
VIRGIN MEDIA INC.	Ernst & Young LLP	United Kingdom
VIRGIN MEDIA INVESTMENT HOLDINGS LTD	Ernst & Young LLP	United Kingdom
VISIONCHINA MEDIA INC.	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
VODAFONE GROUP PUBLIC LTD CO	Deloitte LLP	United Kingdom
WABCO Holdings Inc.	Ernst & Young Bedrijfsrevisoren - Reviseurs d'Entreprises S.C.C.	Belgium

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WILLIS GROUP HOLDINGS PLC	Deloitte LLP	United Kingdom
WINNER MEDICAL GROUP INC	BDO Limited	Hong Kong
WLG INC	Mazars CPA Limited	Hong Kong
Wonder Auto Technology, Inc	PKF	Hong Kong
WPP plc	Deloitte LLP	United Kingdom
WSP Holdings LTD	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
WuXi PharmaTech	Deloitte Touche Tohmatsu Certified Public Accountants Ltd	China
XINHUA SPORTS & ENTERTAINMENT Ltd	Deloitte Touche Tohmatsu	Hong Kong
XINYINHAI TECHNOLOGY, LTD.	PKF	Hong Kong
Xinyuan Real Estate Co., Ltd.	Ernst & Young	Hong Kong
XYRATEX LTD	PricewaterhouseCoopers LLP	United Kingdom
Yanglin Soybean, Inc.	ALBERT WONG & CO.	Hong Kong
YANZHOU COAL MINING CO LTD	Grant Thornton	Hong Kong
YINGLI GREEN ENERGY HOLDING CO LTD	KPMG Huazhen	China
Yongye International, Inc.	KPMG	Hong Kong
Yucheng Technologies LTD	BDO Limited	Hong Kong
ZHONGPIN INC.	BDO China Li Xin Da Hua CPA Co., Ltd.	China