



Public Company Accounting Oversight Board

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(with corrections as of July 21, 2010)

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

Sorted by Jurisdiction and Auditor

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 arranged alphabetically by issuer, is available [here](#).

EUROPE

Auditor	Issuers
AUSTRIA	
KPMG Wirtschaftsprüfungs- und Steuerberatungs GmbH	OESTERREICHISCHE KONTROLLBANK AKTIENGESELLSCHAFT
BELGIUM	
Deloitte Bedrijfsrevisoren / Reviseurs d'Entreprises	DELHAIZE GROUP
Ernst & Young Bedrijfsrevisoren - Reviseurs d'Entreprises S.C.C.	WABCO Holdings Inc.
Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren civil CVBA/SCRL	AB InBev France S.A.S. Anheuser-Busch InBev S.A.
PKF Bedrijfsrevisoren BCBVA	REMEDENT, INC.

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DENMARK	
Deloitte Statsautoriseret Revisionsaktieselskab	TORM A/S
Horwath Revisorerne v.m.b.a	ADVANCED OXYGEN TECHNOLOGIES INC
PricewaterhouseCoopers Statsautoriseret Revisionsaktieselskab	NOVO NORDISK A S
FINLAND	
PricewaterhouseCoopers Oy	NOKIA CORP
FRANCE	
Deloitte & Associates	Proctor & Gamble-Group Profit Sharing, Incentive and Employer Contribution Plan (France) ALCATEL LUCENT FRANCE TELECOM / GDF SUEZ
Ernst & Young Audit	ALCATEL LUCENT CGG VERITAS EDAP TMS SA FRANCE TELECOM / GDF SUEZ SANOFI-AVENTIS TOTAL SA VEOLIA ENVIRONNEMENT
KPMG SA	Technicolor TOTAL SA VEOLIA ENVIRONNEMENT
Mazars SA	CGG VERITAS GDF SUEZ Technicolor

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Auditor	Issuers
FRANCE (cont'd)	
PricewaterhouseCoopers Audit	AXA FLAMEL TECHNOLOGIES SA Global Ship Lease, Inc. SANOFI-AVENTIS
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GERMANY	
Deloitte & Touche GmbH Wirtschaftsprüfungsgesellschaft	AIXTRON AG SCM MICROSYSTEMS INC
Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	DEUTSCHE TELEKOM AG Kabel Deutschland GmbH Kabel Deutschland Vertrieb und Service GmbH & Co. KG QIAGEN NV SIEMENS AKTIENGESELLSCHAFT
KPMG AG Wirtschaftsprüfungsgesellschaft	ALLIANZ SE DAIMLER AG DEUTSCHE BANK AKTIENGESELLSCHAFT Evotec AG Fresenius Medical Care AG & Co. KGaA INFINEON TECHNOLOGIES AG SAP AG SIRONA DENTAL SYSTEMS, INC.
PricewaterhouseCoopers AG Wirtschaftsprüfungsgesellschaft	DEUTSCHE TELEKOM AG
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GREECE	
Deloitte Hadjipavlou Sofianos Cambanis S.A.	AEGEAN MARINE PETROLEUM NETWORK INC. Capital Product Partners L.P. CRUDE CARRIERS CORP. DryShips Inc. EUROSEAS LTD. NATIONAL BANK OF GREECE SA Paragon Shipping Inc. SAFE BULKERS, INC. Star Bulk Carriers Corp. StealthGas Inc. TOP SHIPS INC.
Ernst & Young (Hellas) Cert. Auditors Accts.	AllShips Ltd. DIANA SHIPPING INC. EXCEL MARITIME CARRIERS LTD HELLENIC TELECOMMUNICATIONS ORGANIZATION SA OCEANFREIGHT INC. Omega Navigation Enterprises, Inc. TSAKOS ENERGY NAVIGATION LTD
Grant Thornton S.A.	Alma Maritime Ltd
KPMG Certified Auditors A.E.	Seanergy Maritime Holdings Corp.
PricewaterhouseCoopers Auditing Company SA	COCA-COLA HELLENIC BOTTLING CO SA Danaos Corp FreeSeas Inc. Navios Maritime Holdings Inc. Navios Maritime Partners L.P. NewLead Holdings Ltd.
HUNGARY	
BDO Magyarország Könyvvizsgáló Kft.	Power of The Dream Ventures Inc
PricewaterhouseCoopers Könyvvizsgáló és Gazdasági Tanácsadó Kft.	Invitel Holdings A/S Magyar Telekom Plc.

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Auditor	Issuers
IRELAND	
Ernst & Young Chartered Accountants	CRH PUBLIC LTD CO TRINTECH GROUP PLC
Grant Thornton	CRYPTOLOGIC LTD TRINITY BIOTECH PLC
KPMG	ALLIED IRISH BANKS PLC ELAN CORP PLC Genesis Lease LTD ICON PLC /ADR/ RYANAIR HOLDINGS PLC
PricewaterhouseCoopers	AMARIN CORP PLC/UK GOVERNOR & CO OF THE BANK OF IRELAND
ITALY	
Deloitte & Touche S.p.A.	LUXOTTICA GROUP S.P.A.
KPMG S.p.A.	NATUZZI S.P.A.
PricewaterhouseCoopers S.p.A.	ENI S.P.A.
Reconta Ernst & Young S.p.A.	Gentium S.p.A. TELECOM ITALIA S.P.A.
LUXEMBOURG	
DELOITTE S.A.	ArcelorMittal
PricewaterhouseCoopers S.a r. l.	MILLICOM INTERNATIONAL CELLULAR SA

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NETHERLANDS	
Deloitte Accountants B.V.	ASM INTERNATIONAL N V ASML HOLDING NV CRUCCELL NV NXP B.V. RBS Holdings N.V.
Ernst & Young Accountants LLP	AEGON NV EURAND N.V. ING GROEP NV
KPMG Accountants N.V.	KONINKLIJKE PHILIPS ELECTRONICS NV
PricewaterhouseCoopers Accountants N.V.	AerCap Holdings N.V. Cascaal N.V.
NORWAY	
Deloitte AS	NORDIC AMERICAN TANKER SHIPPING LTD
Ernst & Young AS	DHT Holdings, Inc. STATOIL ASA
PricewaterhouseCoopers AS	EKSPORTFINANS ASA FRONTLINE LTD / GOLDEN STATE PETRO IOM I A PLC GOLDEN STATE PETRO IOM I B PLC SeaDrill LTD
POLAND	
BDO Polska Sp. z o.o.	Sunset Suits Holdings, Inc.
PricewaterhouseCoopers Sp. z o.o.	CENTRAL EUROPEAN DISTRIBUTION CORP
PORTUGAL	
DELOITTE & ASSOCIADOS, SROC, S.A.	PORTUGAL TELECOM SGPS SA

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SPAIN	
BDO Auditores, S.L.	PRIVATE MEDIA GROUP INC
DELOITTE, S.L.	BANCO BILBAO VIZCAYA ARGENTARIA, S.A. Banco Santander, S.A. REPSOL YPF SA TELVENT GIT S A
Ernst & Young, S.L.	TELEFONICA S A
SWEDEN	
BDO Sweden AB	Neonode, Inc
Ernst & Young AB	AUTOLIV INC SWEDISH EXPORT CREDIT CORP /SWED/
KPMG AB	STENA AB
PricewaterhouseCoopers AB	ERICSSON LM TELEPHONE CO
SWITZERLAND	
BDO Visura International	BSN SYSTEMS, INC. MANAS PETROLEUM Corp Qnective, Inc. SES SOLAR INC.
Deloitte AG	MANAS PETROLEUM Corp
Ernst & Young AG	ABB LTD SYNGENTA AG UBS AG
KPMG AG	CREDIT SUISSE GROUP AG
PricewaterhouseCoopers AG	NOVARTIS AG STMICROELECTRONICS NV

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Auditor	Issuers	
UNITED KINGDOM	BDO LLP	RANDGOLD RESOURCES LTD
	Deloitte & Touche LLP	Proctor & Gamble- Procter & Gamble 1-4-1 Plan Proctor & Gamble-Procter & Gamble Ireland Employees Share Ownership Plan ACERGY S.A. BRITISH SKY BROADCASTING GROUP PLC CADBURY PUBLIC LTD CO CENTRAL EUROPEAN MEDIA ENTERPRISES LTD CRONOS GLOBAL INCOME FUND XV LP CRONOS GLOBAL INCOME FUND XVI LP CSR PLC Inmarsat Finance II plc Inmarsat Finance plc Inmarsat Global Ltd Inmarsat Group LTD Inmarsat Holdings LTD Inmarsat Investments Ltd Inmarsat Launch CO Ltd Inmarsat Leasing Inmarsat Ventures Ltd NATIONAL WESTMINSTER BANK PLC /ENG/ ORIENT EXPRESS HOTELS LTD REED ELSEVIER NV REED ELSEVIER PLC ROYAL BANK OF SCOTLAND GROUP PLC Santander UK plc Scorpio Tankers Inc. Shire plc TOMKINS PLC Travelport LTD VODAFONE GROUP PUBLIC LTD CO WILLIS GROUP HOLDINGS PLC WPP plc
	Ernst & Young LLP	AVIVA PLC BP PLC Cyclacel Pharmaceuticals, Inc. GLG Partners, Inc. GLOBAL CROSSING UK TELECOMMUNICATIONS LTD INTERCONTINENTAL HOTELS GROUP PLC /NEW/ SMITH & NEPHEW PLC SOUTH HERTFORDSHIRE UNITED KINGDOM FUND LTD VIRGIN MEDIA INC. VIRGIN MEDIA INVESTMENT HOLDINGS LTD

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UNITED KINGDOM (cont'd)	H. W. Fisher & Company	CALCITECH LTD
	Horwath Clark Whitehill LLP	OCZ TECHNOLOGY GROUP INC
	KPMG Audit Plc	ASPEN INSURANCE HOLDINGS LTD ASTRAZENECA PLC BHP BILLITON LTD DIAGEO PLC HSBC HOLDINGS PLC PRUDENTIAL PLC SIGNET JEWELERS LTD
	PricewaterhouseCoopers LLP	ARM HOLDINGS PLC BARCLAYS BANK PLC /ENG/ BARCLAYS PLC BRITISH TELECOMMUNICATIONS PLC /ADR BT GROUP PLC GLAXOSMITHKLINE PLC GOLAR LNG LTD INNOSPEC INC. Lloyds Banking Group plc NATIONAL GRID PLC PEARSON PLC RIO TINTO PLC Royal Dutch Shell plc UNILEVER N V UNILEVER PLC XYRATEX LTD

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CHINA and HONG KONG

Auditor	Issuers
CHINA	
BDO China Li Xin Da Hua CPA Co., Ltd.	DIGUANG INTERNATIONAL DEVELOPMENT CO., LTD. QKL Stores Inc. ZHONGPIN INC.
Beijing Trust Certified Public Accountants, Co., Ltd.	China Education Acquisition Corp. China Food & Beverage Acquisition Corp. China High Technology Acquisition Corp. China Real Estate Acquisition Corp.
Deloitte Touche Tohmatsu Certified Public Accountants Ltd	Acorn International, Inc. AIRMEDIA GROUP INC. Canadian Solar Inc. Charm Communications Inc. China Digital TV Holding Co., Ltd. China Distance Education Holdings LTD China Finance Online Co. LTD China Lodging Group, Ltd China Real Estate Information Corp China Sunergy Co., Ltd. CHINACAST EDUCATION CORP ChinaEdu CORP DAQO NEW ENERGY CORP. E-HOUSE Focus Media Holding LTD Hurray! Holding Co., Ltd. KONGZHONG CORP Linkage Technologies International Holdings Ltd LONGTOP FINANCIAL TECHNOLOGIES LTD New Oriental Education & Technology Group Inc. ReneSola Ltd SPREADTRUM COMMUNICATIONS INC Suntech Power Holdings Co., Ltd. Synutra International, Inc. Trina Solar LTD VancelInfo Technologies Inc. VISIONCHINA MEDIA INC. WSP Holdings LTD WuXi PharmaTech
Ernst & Young Hua Ming Certified Public Accountants	AMERICAN ORIENTAL BIOENGINEERING INC SOLAR ENERTECH CORP
Grant Thornton	China Ceramics Co., Ltd

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CHINA (cont'd)	
JTC Fair Song CPA Firm	ACL SEMICONDUCTOR INC ASIA PROPERTIES INC MELO BIOTECHNOLOGY HOLDINGS INC.
KPMG Huazhen	3SBio Inc. 7 Days Group Holdings LTD APT SATELLITE HOLDINGS LTD ATA Inc. BJB Career Education Company, Ltd Chemspec International Ltd China Cord Blood Corp China GrenTech CORP LTD CHINA MOBILE LTD /ADR/ China Nepstar Chain Drugstore Ltd. CHINA PETROLEUM & CHEMICAL CORP CHINA SOUTHERN AIRLINES CO LTD CHINA TELECOM CORP LTD CITY TELECOM LDK Solar Co., Ltd. Simcere Pharmaceutical Group SINOPEC SHANGHAI PETROCHEMICAL CO LTD YINGLI GREEN ENERGY HOLDING CO LTD
PricewaterhouseCoopers Zhong Tian CPAs Limited Company	51JOB, INC. Changyou.com Ltd China Mass Media Corp. China Medical Technologies, Inc. CTRIP COM INTERNATIONAL LTD IFM Investments Ltd JA Solar Holdings Co., Ltd. JinkoSolar Holding Co., Ltd. NETEASE.COM, INC. Perfect World Co., Ltd. Redgate Media Group Shanda Games Ltd SHANDA INTERACTIVE ENTERTAINMENT LTD SINA CORP SOHU COM INC The9 LTD UTSTARCOM INC
Shanghai Perfect C.P.A Partnership	Eworld Interactive, Inc.

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HONG KONG	
Albert Wong & Co.	ANTIVIRAL TECHNOLOGIES, INC. Aurum Explorations, Inc. CHINA DIGITAL VENTURES CORP China Media Group CORP INTERMOST CORP Jinmimi Network Inc Kandi Technologies Corp OAKRIDGE INTERNATIONAL CORP QKL Stores Inc. Shengkai Innovations, Inc. Sunway Global Inc. Yanglin Soybean, Inc.
Baker Tilly Hong Kong	NETWORK CN INC NEW DRAGON ASIA CORP SINOHUB, INC.
BDO Limited	CHINA-BIOTICS, INC DESWELL INDUSTRIES INC EURO TECH HOLDINGS CO LTD Guanwei Recycling Corp. GULF RESOURCES, INC. Hollysys Automation Technologies, Ltd. Orient Paper Inc. Origin Agritech LTD SkyPeople Fruit Juice, Inc SUNRISE REAL ESTATE GROUP INC WINNER MEDICAL GROUP INC Yucheng Technologies LTD
Deloitte Touche Tohmatsu	Actions Semiconductor Co., Ltd. ASIAINFO HOLDINGS INC CHINA ENTERPRISES LTD China MediaExpress Holdings, Inc. China Techfaith Wireless Communication Technology LTD CHINA TECHNOLOGY DEVELOPMENT GROUP CORP CNINSURE INC. HIGHWAY HOLDINGS LTD Melco Crown Entertainment LTD NAM TAI ELECTRONICS INC NOAH EDUCATION HOLDINGS LTD. SEMICONDUCTOR MANUFACTURING INTERNATIONAL CORP TONGJITANG CHINESE MEDICINES CO Trony Solar Holdings Co Ltd XINHUA SPORTS & ENTERTAINMENT Ltd

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HONG KONG (cont'd)	
Dominic K.F. Chan & Co., CPA	Baoshinn Corp Domain Extremes Inc. Hong Kong Highpower Technology, Inc. Sound Worldwide Holdings, Inc.
Ernst & Young	AGRIA CORP Baidu, Inc. China Hydroelectric Corp China Nuokang Bio-Pharmaceutical Inc. CNOOC LTD Concord Medical Services Holdings Ltd Elixir Gaming Technologies, Inc. eLong, Inc. Giant Interactive Group Inc. GLOBAL-TECH ADVANCED INNOVATIONS INC. Solarfun Power Holdings Co., Ltd. Vimicro International CORP Xinyuan Real Estate Co., Ltd.
Grant Thornton	AMERICAN DAIRY INC BMP Sunstone CORP CHINA METRO-RURAL HOLDINGS Ltd DUOYUAN GLOBAL WATER INC. eFuture Information Technology Inc. JINPAN INTERNATIONAL LTD LINKTONE LTD MAN SANG HOLDINGS INC YANZHOU COAL MINING CO LTD
HLB Hodgson Impey Cheng	China Nutrifruit Group LTD
Jeffrey Tsang & Co.	AVANI INTERNATIONAL GROUP INC //
Jimmy C.H. Cheung & Co.	Advanced Biomedical Technologies Inc. CHINA NORTH EAST PETROLEUM HOLDINGS LTD China Voice Holding Corp. FORESTS GLOBAL INC Huifeng Bio-Pharmaceutical Technology, Inc. NETWORK CN INC Northport Network Systems, Inc. SINOHUB, INC.

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HONG KONG (cont'd)	KPMG Cogo Group, Inc. Gushan Environmental Energy LTD ShengdaTech, Inc. Yongye International, Inc.
	Mazars CPA Limited Biostar Pharmaceuticals, Inc. Changda International Holdings, Inc. CHINAWE COM INC Chisen Electric Corp COL CHINA ONLINE INTERNATIONAL INC PACIFIC VEGAS GLOBAL STRATEGIES INC PHYSICAL PROPERTY HOLDINGS, INC. SMARTPAY EXPRESS, INC. TELESTONE TECHNOLOGIES CORP WLG INC
	Moore Stephens Bonso Electronics International, Inc. China Precision Steel, Inc. China XD Plastics Co Ltd CHIPMOS TECHNOLOGIES BERMUDA LTD Nam Tai Electronics, Inc. Puda Coal, Inc. T BAY HOLDINGS INC
	Parker Randall CF H.K. CPA Ltd. ASIA HEALTH & BEAUTY TREASURE INC CHINA ADVANCED MEDITECH, INC China Green, Inc. China Metallic Resources, Inc China Timber Work Enterprises Inc. Infosmart Group, Inc. MAXCONCEPT INTERNATIONAL HOLDINGS, INC Super Luck, Inc.

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PKF	Business Development Solutions, Inc. China Acquisition Group, Inc. CHINA BAK BATTERY INC CHINA GENGSHENG MINERALS, INC. CHINA MULTIMEDIA, INC. DNA Systems, Inc. Golden Elephant Glass Technology, Inc. Green Planet Bio Engineering Co. Ltd. Kun Run Biotechnology, Inc. OmniaLuo, Inc. Orsus Xelent Technologies Inc Super Luck, Inc. THT Heat Transfer Technology, Inc. Wonder Auto Technology, Inc XINYINHAI TECHNOLOGY, LTD.
PricewaterhouseCoopers	ALUMINUM CORP OF CHINA LTD CHINA EASTERN AIRLINES CORP LTD CHINA LIFE INSURANCE CO LTD CHINA UNICOM GUANGSHEN RAILWAY CO LTD HUANENG POWER INTERNATIONAL INC Hutchison Telecommunications International LTD Mindray Medical International LTD PETROCHINA CO LTD
UHY Vocation HK CPA Limited	China Cablecom Holdings, Ltd. China Gerui Advanced Materials Group Ltd CHINA LINEN TEXTILE INDUSTRY, LTD China TopReach Inc. HUIHENG MEDICAL, INC.
Wong Lam Leung & Kwok C.P.A. Limited	BIOPACK ENVIRONMENTAL SOLUTIONS INC.
ZYCPA Company Limited	ASIA GLOBAL HOLDINGS CORP. ASIAMART, INC. CHINA MARINE FOOD GROUP LTD CHINA SUN GROUP HIGH-TECH CO CHINA VITUP HEALTH CARE HOLDINGS, INC. ENSIGN SERVICES, INC. GHN Agrispan Holding Co GREEN DRAGON WOOD PRODUCTS, INC. HOME TOUCH HOLDING Co INNOCOM TECHNOLOGY HOLDINGS, INC. MEZABAY INTERNATIONAL INC. NF Energy Saving Corp SINO ASSURANCE INC. Titanium Group LTD UONLIVE CORP