

**REGISTERED FIRMS NOT YET INSPECTED EVEN THOUGH FOUR YEARS
HAVE PASSED SINCE ISSUANCE OF AN AUDIT REPORT WHILE
REGISTERED
(As of Dec. 31, 2009¹)**

With respect to the firms listed below, no PCAOB inspections have been completed even though more than four years have passed since the end of the calendar year in which they first issued an audit report while registered with the PCAOB.²

PLEASE NOTE: Inclusion on this list should not be construed to support any positive or negative inferences about the quality of the firm's audit work, its systems, policies, procedures or practices.

Name of Firm	Country
KPMG Wirtschaftsprüfungs- und Steuerberatungs GmbH	Austria
PwC Wirtschaftsprüfung AG	Austria
BV o.v.v.e. CVBA Deloitte Bedrijfsrevisor Reviseurs d'Entreprises SC	Belgium
Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren KPMG	Belgium
PKF Bedrijfsrevisoren BCVBA	Belgium
Baker Tilly China Ltd.	China
Deloitte Touche Tohmatsu CPA Ltd.	China
Grant Thornton Zhonghua	China
PricewaterhouseCoopers Zhong Tian CPAs Ltd. Co.	China
Ernst & Young	Cyprus
Ernst & Young s.r.o.	Czech Republic
Deloitte Statsautoriseret Revisionsaktieselskab	Denmark
PricewaterhouseCoopers StatsautRev.Interessentskab	Denmark
PricewaterhouseCoopers Oy	Finland
Barbier Frinault & Cie E&Y	France

¹ This list will be updated, at a minimum, in January and July each year.

² For information concerning the PCAOB's decision to publish this list, see PCAOB Release No. 2008-007, *Rule Amendments Concerning the Timing of Certain Inspections of Non-U.S. Firms, and Other Issues Relating to Inspections of Non-U.S. Firms* (Dec. 4, 2008), and PCAOB Release No. 2009-003, *Final Rule Concerning the Timing of Certain Inspections of Non-U.S. Firms, and Other Issues Relating to Inspections of Non-U.S. Firms* (June 25, 2009).

Deloitte & Associes	France
Ernst & Young Audit	France
Ernst & Young et Autres	France
KPMG SA	France
MAZARS & GUERARD	France
PricewaterhouseCoopers Audit	France
SALUSTRO REYDEL	France
BDO Deutsche Warentreuhand	Germany
Deloitte & Touche GmbH Wirtschaftsprufungsgesellsc	Germany
Ernst & Young AG WPG	Germany
Ernst & Young DATAG WPG	Germany
KPMG AG Wirtschaftspruefungsgesellschaft	Germany
PricewaterhouseCoopers AG Wirtschaftsprufungsgesellschaft	Germany
PRICEWATERHOUSECOOPERS AUDITING COMPANY SA	Greece
BDO McCabe Lo Limited	Hong Kong
Deloitte Touche Tohmatsu	Hong Kong
Ernst & Young	Hong Kong
Grant Thornton	Hong Kong
KPMG	Hong Kong
Pricewaterhouse Coopers	Hong Kong
KPMG Hungaria Kft.	Hungary
PricewaterhouseCoopers Konyvv. es Gazd. Tan. Kft.	Hungary
ERNST & YOUNG	Ireland
BDO Sala Scelsi Farina Societa di Revisione per Azioni	Italy
DELOITTE & TOUCHE S.p.A.	Italy
Reconta Ernst & Young S.p.A.	Italy
KPMG SPA	Italy
PRICEWATERHOUSECOOPERS SPA	Italy
Ernst & Young	Luxembourg
PricewaterhouseCoopers S.a r.l.	Luxembourg
Deloitte Accountants	Netherlands
Ernst & Young Accountants LLP	Netherlands
KPMG Accountants N.V.	Netherlands
PricewaterhouseCoopers Accountants NV	Netherlands
Ernst & Young AS	Norway
KPMG AS	Norway
PricewaterhouseCoopers DA	Norway

PricewaterhouseCoopers Sp. z o.o.	Poland
DELOITTE & ASSOCIADOS, SROC, S.A.	Portugal
KPMG Auditores, S.A.	Portugal
PricewaterhouseCoopers-Auditores e Consultores, Lda	Portugal
BDO Audiberia Auditores, S.L.	Spain
Deloitte, S.L.	Spain
PRICEWATERHOUSECOOPERS AUDITORES, S.L.	Spain
Deloitte & Touche AB	Sweden
Ernst & Young AB	Sweden
KPMG Bohlins AB	Sweden
PricewaterhouseCoopers AB	Sweden
Ernst & Young AG	Switzerland
PricewaterhouseCoopers AG	Switzerland
Cevdet Suner Denetim ve Yeminli Mali Musavirlik AS	Turkey
Chantrey Vellacott DFK	United Kingdom
Garbutt & Elliott Limited	United Kingdom
Alcaraz Cabrera Vazquez KPMG	Venezuela
ESPIEIRA, SHELDON Y ASOCIADOS	Venezuela