

**Jurisdictions in which there are Firms whose Inspections  
The PCAOB Intends to Conduct in 2010<sup>1</sup>**

Australia  
Canada  
China  
Finland  
France  
Germany  
Greece  
Hong Kong  
Hungary  
India  
Ireland  
Italy  
Japan  
Kazakhstan  
Republic of Korea  
Luxembourg  
Netherlands  
New Zealand  
Norway  
Panama  
Portugal  
South Africa  
Spain  
Sweden  
Switzerland  
Taiwan  
United Arab Emirates  
United Kingdom

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<sup>1</sup> Jurisdictions will not be removed from this list without public disclosure of the reason for removal.