

**PCAOB Inspections of Registered Non-U.S. Firms  
(Current as of December 31, 2010)**

The PCAOB has conducted inspections of one or more registered firms located in the following non-U.S. jurisdictions:

Argentina  
Australia  
Belize  
Bermuda  
Bolivia  
Brazil  
Canada  
Cayman Islands  
Chile  
Colombia  
Greece  
Hong Kong  
India  
Indonesia  
Ireland  
Israel  
Japan  
Kazakhstan  
Republic of Korea  
Malaysia  
Mexico  
New Zealand  
Norway  
Panama  
Papua New Guinea  
Peru  
Philippines  
Russian Federation  
Singapore  
South Africa  
Chinese Taipei (Taiwan)  
Thailand  
Ukraine  
United Arab Emirates  
United Kingdom