



# Public Company Audit Clients of Deloitte & Touche LLP

The following is a list of U.S. public company issuers for which Deloitte & Touche LLP was the auditor of record as of December 1, 2009.

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1st Franklin Financial Corporation

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3Com Corporation

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A.M. Castle & Co.

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A.T. Cross Company

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A123 Systems, Inc.

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AAC Group Holding Corp.

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Abbott Laboratories

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Abiomed, Inc.

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Accellent Inc.

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Accuride Corporation

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ACI Worldwide, Inc.

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Adams Resources & Energy, Inc.

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Advance Auto Parts, Inc.

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Advanced Analog Technologies Incorporated

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Advanced Life Sciences Holdings, Inc.

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AEI

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Aéropostale, Inc.

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Affinia Group Intermediate Holdings Inc.

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Affinion Group, Inc.

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AGY Holding Corp.

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Air Transport Services Group, Inc.

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AK Steel Holding Corporation

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Alabama Power Company

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Alexander & Baldwin, Inc.

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Alexander's, Inc.

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Alion Science and Technology Corporation

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Allegheny Energy, Inc.

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Alliance Data Systems Corporation

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Alliance HealthCare Services, Inc.

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Alliance Holdings GP, L.P.

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Alliance One International, Inc.

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Alliance Resource Partners, L.P.

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Alliant Energy Corporation

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Alliant Techsystems Inc.

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Allstate Corporation, The

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Allstate Life Insurance Company

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Allstate Life Insurance Company of New York

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Alphamatrix Managed Futures LLC (Aspect Series)

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Altisource Portfolio Solutions S.A.

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Altra Holdings, Inc.

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Altra Industrial Motion, Inc.

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Amcore Financial, Inc.

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America First Tax Exempt Investors, L.P.

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America Service Group Inc.

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American Achievement Corporation

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American Achievement Group Holding Corp.

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American Apparel, Inc.

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American Axle & Manufacturing Holdings, Inc.

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American Ecology Corporation

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American Electric Power Company, Inc.

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American Pacific Corporation

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American Physicians Service Group, Inc.

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American Reprographics Company

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American Tower Corporation

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AmeriCredit Corp.

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Ames True Temper, Inc.

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AMH Holdings, LLC

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Ampco-Pittsburgh Corporation

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Amphenol Corporation

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AmSurg Corp.

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Analysts International Corporation

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Anaren, Inc.

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Annaly Capital Management, Inc.

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AnnTaylor Stores Corporation

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ANSYS, Inc.  
Anthera Pharmaceuticals, Inc.  
Anthracite Capital, Inc.  
Apogee Enterprises, Inc.  
Apollo Commercial Real Estate Finance, Inc.  
Apollo Group, Inc.  
Appalachian Power Company  
Applied Industrial Technologies, Inc.  
Archipelago Learning, Inc.  
ARIAD Pharmaceuticals, Inc.  
Arizona Public Service Company  
ArvinMeritor, Inc.  
Associated Materials, LLC  
athenahealth, Inc.  
AtriCure, Inc.  
Automatic Data Processing, Inc.  
Avis Budget Group, Inc.  
Avista Corporation  
Baker Hughes Incorporated  
Bally Technologies, Inc.  
BancTec, Inc.  
Bank Mutual Corporation  
BE Aerospace, Inc.  
Beazer Homes USA, Inc.  
bebe stores, inc.  
Behringer Harvard Mid- Term Value Enhancement Fund I LP  
Behringer Harvard Multifamily REIT I, Inc.  
Behringer Harvard Opportunity REIT I, Inc.  
Behringer Harvard Opportunity REIT II, Inc.  
Behringer Harvard REIT I, Inc.  
Behringer Harvard REIT II, Inc.  
Behringer Harvard Short -Term Opportunity Fund I LP  
Bel Fuse Inc.  
Belcrest Capital Fund LLC  
Belden & Blake Corporation  
Bell Microproducts, Inc.  
Belmar Capital Fund LLC  
Belport Capital Fund LLC  
Belrose Capital Fund LLC  
Beneficial Mutual Bancorp, Inc.

Benihana Inc.  
Berkshire Hathaway Inc.  
Best Buy Co., Inc.  
Big 5 Sporting Goods Corporation  
Big Lots, Inc.  
Bill Barrett Corporation  
Biomet, Inc.  
BioSante Pharmaceuticals, Inc.  
BJ Services Company  
Black Hills Corporation  
Black Hills Power, Inc.  
Black Raven Energy, Inc.  
BlackRock Global Horizons I L.P.  
BlackRock Kelso Capital Corporation  
BlackRock, Inc.  
Blackstone Group L.P. , The  
Blue Nile, Inc.  
Boardwalk Pipeline Partners, LP  
Boeing Capital Corporation  
Boeing Company, The  
Bottling Group, LLC  
Boyd Gaming Corporation  
Brady Corporation  
Bristol-Myers Squibb Company  
Broadridge Financial Solutions, Inc.  
Brown & Brown, Inc.  
Buckeye GP Holdings L.P.  
Buckeye Partners, L.P.  
Buckle, Inc., The  
Bucyrus International, Inc.  
Bunge Limited  
Burlington Coat Factory Investments Holdings, Inc.  
Burlington Coat Factory Warehouse Corporation  
BWAY Corporation  
BWAY Holding Company  
C. H. Robinson Worldwide, Inc.  
Cabela's Incorporated  
Cabot Corporation  
Calgon Carbon Corporation  
California Coastal Communities, Inc.  
California Water Service Group

Callaway Golf Company	CNA Financial Corporation
Camden Property Trust	CNA Surety Corporation
Campbell Alternative Asset Trust	CNH Global N.V.
Campbell Fund Trust, The	Coach, Inc.
Campbell Strategic Allocation Fund, L.P.	CoBiz Financial Inc.
Capitol Federal Financial	Cogdell Spencer Inc.
Capstone Turbine Corporation	Cogent, Inc.
Care Investment Trust Inc.	Cohen & Steers, Inc.
Carmike Cinemas, Inc.	Coherent, Inc.
Carolina Power & Light Company	Coldwater Creek Inc.
Carrols Corporation	Cole Credit Property Trust II, Inc.
Carrols Restaurant Group, Inc.	Cole Credit Property Trust III, Inc.
CB Richard Ellis Realty Trust	Cole Credit Property Trust, Inc.
CBL & Associates Properties, Inc.	Coleman Cable, Inc.
CDC Corporation	Collective Brands, Inc.
CDC Software Corporation	Colonial Properties Trust
CEC Entertainment, Inc.	Columbia Banking System, Inc.
Cedar Fair, L.P.	Columbia Sportswear Company
Centennial Communications Corp.	Columbus Southern Power Company
Centerline Holding Company	Comcast Corporation
CenterPoint Energy Houston Electric, LLC	Commercial Metals Company
CenterPoint Energy Resources Corp.	Commercial Vehicle Group, Inc.
CenterPoint Energy Transition Bond Company, LLC	Communications Systems, Inc.
CenterPoint Energy, Inc.	Community Health Systems, Inc.
Central Garden & Pet Company	Computer Sciences Corporation
Central Vermont Public Service Corporation	Compuware Corporation
Century Aluminum Company	Comverse Technology Inc.
Charles Schwab Corporation, The	Concurrent Computer Corporation
Chimera Investment Corporation	Conexant Systems, Inc.
Church & Dwight Co., Inc.	Connecticut Light and Power Company, The
Cincinnati Bell Inc.	Copano Energy, L.L.C.
Cincinnati Financial Corporation	Core-Mark Holding Company, Inc.
Cinemark Holdings, Inc.	Cornerstone Core Properties REIT, Inc.
Circus and Eldorado Joint Venture	Cornerstone Growth & Income REIT, Inc.
Citadel Broadcasting Corporation	Cornerstone Realty Fund, LLC
CKX, Inc.	Cost Plus, Inc.
Clariant, Inc.	Courier Corporation
Clean Harbors, Inc.	Cousins Properties Incorporated
Clearwire Corporation	Covidien Ltd.
Cliffs Natural Resources Inc.	CPG International Inc.
Clinical Data, Inc.	Cracker Barrel Old Country Store, Inc.

Crane Co.	Dycom Industries, Inc.
CRC Health Corporation	DynCorp International Inc.
CreXus Investment Corp.	DynCorp International LLC
Crocs, Inc.	E*Trade Financial Corporation
CryoLife, Inc.	E. W. Scripps Company, The
Curtiss-Wright Corporation	Eagle Rock Energy Partners, L.P.
Cypress Sharpridge Investments, Inc.	Eaton Vance Corp.
Da-Lite Screen Company, Inc.	Edgen Murray Limited
Datawatch Corporation	Edgewater Technology, Inc.
DCP Holding Company	Education Realty Trust, Inc.
DCP Midstream Partners, LP	Electro Rent Corporation
Dean Foods Company	EMCORE Corporation
deCODE genetics, Inc.	Endo Pharmaceuticals Holdings Inc.
Deere & Company	Energy Future Competitive Holdings Company
Deerfield Capital Corp.	Energy Future Holdings Corp.
Delta Natural Gas Company, Inc.	Energy Future Intermediate Holding Company LLC
Deltek, Inc.	Enexus Energy Corporation
Diamond Foods, Inc.	Ensign Group, Inc., The
Diamond Offshore Drilling, Inc.	Entergy Arkansas, Inc.
Dice Holdings, Inc.	Entergy Corporation
Dicks Sporting Goods, Inc.	Entergy Gulf States Louisiana, L.L.C.
Digital Domain	Entergy Louisiana, LLC
Dionex Corporation	Entergy Mississippi, Inc.
DirecTV Group, Inc., The	Entergy New Orleans, Inc.
DirecTV Holdings LLC	Entergy Texas, Inc.
Discover Financial Services	EnteroMedics Inc.
Dole Food Company, Inc.	Enterprise GP Holdings L.P.
Dollar Thrifty Automotive Group, Inc.	Enterprise Products Partners L.P.
Dominion Resources Black Warrior Trust	EOG Resources, Inc.
Dominion Resources, Inc.	Epicept Corporation
Dot Hill Systems Corp.	Epiq Systems, Inc.
Dow Chemical Company, The	EPL Intermediate, Inc.
Dr Pepper Snapple Group, Inc.	ePlus Inc.
Dress Barn, Inc., The	ESI Tractebel Acquisition Corp.
DSW Inc.	ETFS Gold Trust
Duke Energy Carolinas, LLC	ETFS Silver Trust
Duke Energy Corporation	EV Energy Partners, L.P.
Duke Energy Indiana, Inc.	Evercore Partners Inc.
Duke Energy Ohio, Inc.	Evergreen Energy Inc.
Duncan Energy Partners L.P.	Exterran Holdings, Inc.
DUSA Pharmaceuticals, Inc.	Exterran Partners, L.P.

Fair Isaac Corporation	Global Industries, Ltd.
Federal Agricultural Mortgage Corporation	Global Macro Trust
Federal National Mortgage Association	Global Payments Inc.
FEI Company	Global Water Resources, Inc.
Ferrell Gas Finance Corp.	GMAC Inc.
Ferrellgas L.P.	Government Trust 1-D
Ferrellgas Partners Finance Corp.	Government Trust 2-F
Ferrellgas Partners, L.P.	Graco Inc.
Ferro Corporation	Graham Corporation
Fifth Third Bancorp	Graham Packaging Holdings Company
First Federal Bancshares of Arkansas, Inc.	Great Lakes Dredge & Dock Corporation
First Regional Bancorp	Great Plains Energy Incorporated
Fiserv, Inc.	Great West Life & Annuity Insurance Company
Flag Intermediate Holdings Corporation	Greatbatch, Inc.
Flexsteel Industries, Inc.	Green Realty Trust, Inc.
Flextronics International Ltd.	Greenbrier Companies, Inc.
Florida Power & Light Company	Grubb & Ellis Apartment REIT, Inc.
Florida Power Corporation	Grubb & Ellis Healthcare REIT, Inc.
Flow International Corporation	GSI Commerce, Inc.
Fortinet, Inc.	Guidance Software, Inc.
Fossil, Inc.	Gulf Power Company
FPL Group, Inc.	Gymboree Corporation, The
Franklin Electric Co., Inc.	H&R Block, Inc.
FreightCar America, Inc.	Hallwood Group Incorporated
Frontier Oil Corporation	Hansen Natural Corporation
GAIN Capital Holdings, Inc.	Harbinger Group Inc.
GAMCO Investors, Inc.	Harrah's Entertainment, Inc.
Gap, Inc., The	Hartford Financial Services Group, Inc., The
Genco Shipping & Trading Limited	Hartford Life Insurance Company
General Cable Corporation	Haynes International, Inc.
General Growth Properties, Inc.	Health Net, Inc.
General Maritime Corporation	Heartland Payment Systems, Inc.
General Motors Company	HEICO Corporation
Genesis Energy, L.P.	Herbst Gaming, Inc.
GenTek, Inc.	Highwoods Properties, Inc.
GeoMet, Inc.	Highwoods Realty Limited Partnership
Georgia Gulf Corporation	Hines Global REIT, Inc.
Georgia Power Company	Hines Real Estate Investment Trust, Inc.
Gerdau Ameristeel Corporation	Hospira, Inc.
GFI Group Inc.	Hovnanian Enterprises, Inc.
Global Cash Access Holdings, Inc.	Hughes Communications, Inc.

Hughes Network Systems, LLC	Jackson Hewitt Tax Service Inc.
Huntington Bancshares Incorporated	Jacobs Entertainment, Inc.
Huntington Preferred Capital, Inc.	Janus Capital Group Inc.
Huntsman Corporation	JDA Software Group, Inc.
Huntsman International LLC	John Deere Capital Corporation
Hutchinson Technology Incorporated	Jones Soda Co.
Hyatt Hotels Corporation	Jos. A. Bank Clothiers, Inc.
ICO Global Communications (Holdings) Limited	Kaiser Aluminum Corporation
ICU Medical, Inc.	Kansas City Power & Light Company
IDACORP, Inc.	Kendle International Inc.
Idaho Power Company	Kensley Nash Corporation
IDEX Corporation	Keynote Systems, Inc.
I-Flow Corporation	Kforce, Inc.
Illinois Tool Works Inc.	Kiewit Royalty Trust
iMergent, Inc.	Kilroy Realty Corporation
Immersion Corporation	Kimball International, Inc.
Imperial Sugar Company	Kimberly-Clark Corporation
inContact, Inc.	KKR Financial Holdings LLC
Indiana Michigan Power Company	Knight Transportation, Inc.
InfoSpace, Inc.	Kohlberg Capital Corporation
InfuSystem Holdings, Inc.	Kopin Corporation
Inland Western Retail Real Estate Trust, Inc.	L-1 Identity Solutions, Inc.
Innovative Solutions & Support, Inc.	Laclede Gas Company
Integrus Energy Group, Inc.	Laclede Group, Inc., The
Interactive Brokers Group, Inc.	Lancaster Colony Corporation
InterLine Brands, Inc.	Layne Christensen Company
Intermec, Inc.	Lazard Group LLC
International Coal Group, Inc.	Lazard Ltd
International Game Technology	LBI Media Holdings, Inc.
International Paper Company	LECG Corporation
Intersections Inc.	Lennar Corporation
Interstate Power & Light Company	Life Time Fitness, Inc.
inVentiv Health, Inc.	Lincoln Benefit Life Company
Investors Real Estate Trust	Lincoln Educational Services Corporation
Iowa Telecommunications Services, Inc.	Liz Claiborne, Inc.
iPCS, Inc.	LKQ Corporation
IPG Photonics Corporation	Local Insight Regatta Holdings, Inc.
Iron Mountain Incorporated	Lodgian, Inc.
ITC Holdings Corp.	Loews Corporation
ITT Corporation	LogMeIn, Inc.
Jack Henry & Associates, Inc.	LoJack Corporation

Loral Space & Communications Inc.	Mesa Air Group, Inc.
Lorillard, Inc.	Metals USA Holdings Corp.
Louisiana-Pacific Corporation	Metals USA, Inc.
Lowes Companies, Inc.	MetaMorphix, Inc.
LPL Investment Holdings Inc.	MetLife Insurance Company of Connecticut
Lubrizol Corporation, The	MetLife Policyholder Trust
Lufkin Industries, Inc.	MetLife, Inc.
M/I Homes, Inc.	MetroPCS Communications, Inc.
Macerich Company, The	MGM Mirage
Magellan Petroleum Corporation	Michael Baker Corporation
Managed Futures HV, L.P.	Microsoft Corporation
Managed Futures LV, L.P.	MidAmerican Energy Company
Managed Futures MV, L.P.	MidAmerican Energy Holdings Company
Management Network Group, Inc., The	MidAmerican Funding, LLC
Man-Ahl 130, LLC	Middleby Corporation, The
Man-AHL Diversified I, L.P.	Mindspeed Technologies, Inc.
MannKind Corporation	Mississippi Power Company
Manpower Inc.	Molecular Insight Pharmaceuticals, Inc.
ManTech International Corporation	MoneyGram International, Inc.
Marcus Corporation, The	Monolithic Power Systems, Inc.
Mariner Energy, Inc.	Monsanto Company
MarkWest Energy Partners, L.P.	Moody National REIT I, Inc.
Marlin Business Services Corp.	Morgan Stanley
Marsh & McLennan Companies, Inc.	Morgan Stanley Smith Barney Charter Aspect L.P.
Marshall & Ilsley Corporation	Morgan Stanley Smith Barney Charter Campbell L.P.
Material Sciences Corporation	Morgan Stanley Smith Barney Charter Graham L.P.
Matrix Service Company	Morgan Stanley Smith Barney Charter WNT L.P.
Maui Land & Pineapple Company, Inc.	Morgan Stanley Smith Barney Spectrum Currency L.P.
Maxim Integrated Products, Inc.	Morgan Stanley Smith Barney Spectrum Global Balanced L.P.
McAfee, Inc.	Morgan Stanley Smith Barney Spectrum Select L.P.
McClatchy Company, The	Morgan Stanley Smith Barney Spectrum Strategic L.P.
McDermott International, Inc.	Morgan Stanley Smith Barney Spectrum Technical L.P.
McKesson Corporation	Morris Publishing Group, LLC
MDU Resources Group, Inc.	MSCI Inc.
Mead Johnson Nutrition Company	MWI Veterinary Supply, Inc.
MedCath Corporation	Mylan Inc.
Medidata Solutions, Inc.	Nanosphere, Inc.
MEDTOX Scientific, Inc.	National American University Holdings, Inc.
Men's Wearhouse, Inc., The	National CineMedia, Inc.
Merit Medical Systems, Inc.	National Renewable Energy Investment Fund, Inc.
Meritage Homes Corporation	

National Rural Utilities Cooperative Finance Corporation	On Assignment, Inc.
Nature's Sunshine Products, Inc.	Oncor Electric Delivery Company LLC
Natus Medical Incorporated	Oncor Electric Delivery Transition Bond Company LLC
Nautilus, Inc.	Oncothyreon Inc.
NBC Acquisition Corp.	Onvia, Inc.
Nebraska Book Company, Inc.	OpenTable, Inc.
Neenah Paper, Inc.	OPNET Technologies, Inc.
Nestor Partners	Orbitz Worldwide, Inc.
NetApp, Inc.	Oshkosh Corporation
Network Equipment Technologies, Inc.	Otter Tail Corporation
Neutral Tandem, Inc.	P. H. Glatfelter Company
Nevada Power Company	Pacific Enterprises
New Jersey Resources Corporation	Pacific Financial Corporation
New York Mortgage Trust, Inc.	Pacific Sunwear of California, Inc.
Newark Group, Inc., The	PacificCorp
Newpark Resources, Inc.	PAETEC Holding Corp.
Newport Corporation	Palm, Inc.
NGA HoldCo, LLC	Panoram Industries International, Inc.
Nicor Inc.	Pantry, Inc., The
NightHawk Radiology Holdings, Inc.	Par Pharmaceutical Companies, Inc.
NiSource Inc.	Parker-Hannifin Corporation
NMT Medical, Inc.	PBSJ Corporation, The
NNN 2002 Value Fund, LLC	PC Connection, Inc.
Nordstrom, Inc.	Peet's Coffee & Tea, Inc.
North American Galvanizing & Coatings, Inc.	Pegasystems Inc.
North Shore Gas Company	Peninsula Gaming, LLC
Northeast Energy, LP	PennyMac Mortgage Investment Trust
Northeast Utilities	Penske Automotive Group, Inc.
Northern Illinois Gas Company	Pentair, Inc.
Northern States Power Company (Minnesota)	Pep Boys - Manny Moe & Jack, The
Northern States Power Company (Wisconsin)	Pepsi Bottling Group, Inc., The
Northrop Grumman Corporation	Perfumania Holdings, Inc.
Northwest Pipe Company	PerkinElmer, Inc.
NorthWestern Corporation	Perkins & Marie Callender's Inc.
Novastar Financial, Inc.	Permian Basin Royalty Trust
NV Energy, Inc.	Perry Ellis International, Inc.
Ocean Shore Holding Co.	Petrohawk Energy Corporation
Ocwen Financial Corporation	PetSmart, Inc.
Office Depot, Inc.	PG&E Corporation
O'Gara Group, Inc., The	Pharmaceutical Product Development, Inc.
Ohio Power Company	PHH Corporation

PHI, Inc.	Quicksilver, Inc.
Photronics, Inc.	R.R. Donnelley & Sons Company
Physicians Formula Holdings, Inc.	Radiant Systems, Inc.
PICO Holdings, Inc.	RAE Systems Inc.
Piedmont Natural Gas Company, Inc.	Rayonier Inc.
Pinnacle West Capital Corporation	Reading International, Inc.
Pioneer Financial Services, Inc.	Red Robin Gourmet Burgers, Inc.
PNM Resources, Inc.	Regal Beloit Corporation
PolyMedix, Inc.	Regent Communications, Inc.
Portland General Electric Company	Reinsurance Group of America, Incorporated
Post Apartment Homes, L.P.	Renaissance Learning, Inc.
Post Properties, Inc.	Republic Airways Holdings Inc.
Potash Corporation of Saskatchewan Inc.*	Retail Ventures, Inc.
Power Integrations, Inc.	REX Stores Corporation
Power-One, Inc.	RFMC Global Directional Fund, LP
Powerwave Technologies, Inc.	RFMC Willowbridge Fund, L.P.
PPG Industries, Inc.	Ridgewood Energy K Fund, LLC
Precision Castparts Corp.	Ridgewood Energy L Fund, LLC
Priceline.Com Incorporated	Ridgewood Energy M Fund, LLC
PRIMEDIA Inc.	Ridgewood Energy O Fund, LLC
Primus Telecommunications Group, Incorporated	Ridgewood Energy P Fund, LLC
Procter & Gamble Company, The	Ridgewood Energy Q Fund, LLC
Progress Energy, Inc.	Ridgewood Energy S Fund, LLC
Progress Software Corporation	Ridgewood Energy T Fund, LLC
Prosperity Bancshares, Inc.	Ridgewood Energy U Fund, LLC
Protection One Alarm Monitoring, Inc.	Ridgewood Energy V Fund, LLC
Protection One, Inc.	Ridgewood Energy W Fund, LLC
Providence & Worcester Railroad Company	Ridgewood Energy X Fund, LLC
Provident Financial Holdings, Inc.	Ridgewood Energy Y Fund, LLC
PSEG Power LLC	RiskMetrics Group, Inc.
pSivida Corp.	Rite Aid Corporation
Public Service Company of Colorado	Riverview Bancorp, Inc.
Public Service Company of New Hampshire	Roadrunner Transportation Services Holdings, Inc.
Public Service Company of New Mexico	Rockwell Automation, Inc.
Public Service Company of Oklahoma	Rockwell Collins, Inc.
Public Service Electric & Gas Company	Rockwood Holdings, Inc.
Public Service Enterprise Group Incorporated	Rockwood Specialties Group, Inc.
Quanex Building Products Corporation	Rofin-Sinar Technologies Inc.
Quest Software, Inc.	Ross Stores, Inc.
Quicksilver Gas Services LP	Rosetta Stone Inc.
Quicksilver Resources Inc.	Rotech Healthcare Inc.

\* Deloitte & Touche LLP audits only Benefit Plans of this sponsor.

Rowan Companies, Inc.	South Jersey Industries, Inc.
RTI Biologics, Inc.	Southern California Gas Company
Rural Electric Cooperative Grantor Trust	Southern Company, The
Sabine Royalty Trust	Southern Power Company
Safeway Inc.	Southwestern Electric Power Company
SAIC, Inc.	Southwestern Public Service Company
San Diego Gas & Electric Company	Sovereign Bancorp, Inc.
Santander BanCorp	Spartan Stores, Inc.
Sapphire Industrials Corp.	SPDR Gold Trust
SCANA Corporation	Spectra Energy Corp
Schiff Nutrition International, Inc.	Spectra Energy Partners, LP
School Specialty, Inc.	Spherion Corporation
Schweitzer-Mauduit International, Inc.	SPX Corporation
Scientific Games Corporation	SRA International, Inc.
Scotts Miracle-Gro Company, The	St. Mary Land & Exploration Company
Scripps Networks Interactive, Inc.	Stage Stores, Inc.
Sealy Corporation	Stanadyne Corporation
Sears Holdings Corporation	Stanadyne Holdings, Inc.
Sempra Energy	StanCorp Financial Group, Inc.
SenoRx, Inc.	Standex International Corporation
ServiceMaster Company, The	Stanley, Inc.
Servidyne, Inc.	Starbucks Corporation
Shire plc*	Starwood Property Trust
Shoe Carnival, Inc.	Steak n Shake Company, The
ShoreTel, Inc.	Steelcase Inc.
Shuffle Master, Inc.	Stepan Company
Sierra Pacific Power Company	Sterling Bancshares, Inc.
Silicon Graphics International Corp.	StoneMor Partners L.P.
Silicon Image, Inc.	Strategic Hotels & Resorts, Inc.
Silver Legacy Capital Corp.	Sun Bancorp, Inc.
Smith International, Inc.	Sun Life Assurance Company of Canada (U.S.)
Snap-on Incorporated	Sun Life Financial Inc.*
Solera Holdings, Inc.	Super Micro Computer, Inc.
Solta Medical, Inc.	Superfund Gold, L.P.
Solutia Inc.	Superfund Green, L.P.
Somanetics Corporation	Superior Industries International, Inc.
Sonus Networks, Inc.	SurModics, Inc.
Sotheby's	Sykes Enterprises, Incorporated
SoundBite Communications, Inc.	Symmetricom, Inc.
South Carolina Electric & Gas Company	System Energy Resources, Inc.
South Jersey Gas Company	Talbots, Inc., The

\* Deloitte & Touche LLP audits only Benefit Plans of this sponsor.

Techwell, Inc.	United Parcel Service, Inc.
TEL Offshore Trust	UnitedHealth Group Incorporated
Tenet Healthcare Corporation	Unitrin, Inc.
Tenneco Inc.	Universal Hospital Services, Inc.
Teppco Partners, L.P.	Urban Outfitters, Inc.
Terra Industries Inc.	USG Corporation
Terra Nitrogen Company, L.P.	UTi Worldwide Inc.
Texas-New Mexico Power Company	VAALCO Energy, Inc.
TFS Financial Corporation	Valassis Communications, Inc.
Thomas Weisel Partners Group, Inc.	Valmont Industries, Inc.
Thor Industries, Inc.	ValueVision Media, Inc.
Thoratec Corporation	Vectren Corporation
THQ Inc.	Vectren Utility Holdings, Inc.
Tidewater Inc.	Venture Lending & Leasing IV, Inc.
Timberland Company, The	Venture Lending & Leasing V, Inc.
TNP Strategic Retail Trust, Inc.	Verisk Analytics, Inc.
Torchmark Corporation	Verso Paper Corp.
Towers Watson Delaware Inc.	Verso Paper Holdings LLC
Toys "R" Us, Inc.	VIA Pharmaceuticals, Inc.
Transwestern Realty Finance, Inc.	Viad Corp
TRC Companies, Inc.	Virginia Electric and Power Company
Tree.com, Inc.	Virtual Radiologic Corporation
TreeHouse Foods, Inc.	Visant Corporation
Triam Acquisition I Corp.	Visant Holding Corp.
True Religion Apparel, Inc.	Vitamin Shoppe, Inc.
TrueBlue, Inc.	Volcom, Inc.
TRX, Inc.	Vornado Realty L.P.
TSIC, Inc.	Vornado Realty Trust
Tutor Perini Corporation	Vulcan Materials Company
Tween Brands, Inc.	Walgreen Co.
Tyco Electronics Ltd.	Warnaco Group, Inc., The
Tyco International Ltd.	Washington Federal, Inc.
UAL Corporation	Washington Gas Light Company
Ulticom, Inc.	Wausau Paper Corp.
Ultra Clean Holdings, Inc.	Weingarten Realty Investors
UMB Financial Corporation	WellCare Health Plans, Inc.
Unified Grocers, Inc.	Wells Real Estate Investment Trust II, Inc.
Union Carbide Corporation	Wells Timberland REIT, Inc.
Union Pacific Corporation	Wendy's/Arby's Group, Inc.
UnionBanCal Corporation	Wesco Financial Corporation
United Air Lines, Inc.	West Coast Bancorp

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West Corporation

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Westar Energy, Inc.

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Western Massachusetts Electric Company

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Western Refining, Inc.

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Wet Seal, Inc., The

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Weyco Group, Inc.

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WGL Holdings, Inc.

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Whiting Petroleum Corporation

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Whiting USA Trust I

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Williams-Sonoma, Inc.

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Wilshire Bancorp, Inc.

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Winnebago Industries, Inc.

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Wisconsin Electric Power Company

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Wisconsin Energy Corporation

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Wisconsin Power and Light Company

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Wisconsin Public Service Corporation

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Woodward Governor Company

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World Wrestling Entertainment, Inc.

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Wright Express Corporation

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Wyndham Worldwide Corporation

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Xcel Energy Inc.

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Yankee Holding Corp.

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Zap.com Corporation

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Zoran Corporation

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Zygo Corporation

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