



On the move with Ernst & Young

Major office locations in the United States



Snapshot of Ernst & Young in the United States

Ernst & Young has more than 75 offices in the United States that serve a diverse and impressive clientele. Included is basic information for select locations.

Ernst & Young LLP United States Sub-Areas

Financial Services Office

Boston
Charlotte
Chicago
Houston
Iselin
McLean
Melville
New York
San Francisco
Stamford
Washington, D.C.

Mid-Atlantic

Baltimore
McLean
Philadelphia
Richmond
Washington, D.C.

Midwest

Chicago
Des Moines
Grand Rapids
Indianapolis
Kansas City
Milwaukee
Minneapolis
Omaha
St. Louis

Northeast

Boston
Hartford
Iselin

Lyndhurst/Secaucus
Manchester
Melville
New York
Providence
Stamford

North Central

Akron
Buffalo
Charleston
Cincinnati
Cleveland
Columbus
Dayton
Detroit
Louisville
Pittsburgh
Rochester
Toledo

Pacific Northwest

Palo Alto
Portland
Reno
Sacramento
Salt Lake City
San Francisco
San Jose
Seattle

Pacific Southwest

Denver
Honolulu
Las Vegas

Los Angeles
Orange County
Phoenix
San Diego
Woodland Hills

Southeast

Atlanta
Birmingham
Charlotte
Chattanooga
Fort Lauderdale
Greensboro
Greenville
Jacksonville
Memphis
Miami
Nashville
Orlando
Raleigh
San Juan, Puerto Rico
Tampa
West Palm Beach

Southwest

Austin
Dallas
Ft. Worth
Houston
New Orleans
Oklahoma City
Rogers
San Antonio
Tulsa

The above list represents all Ernst & Young locations in the United States as of 2009 and is subject to change. The following pages only highlight information for selected practices and locations in the United States.

Practice acronymms

For more information about the various Ernst & Young practices, please contact your campus recruiter, see the "Explore Your Career Possibilities" brochure or visit www.ey.com/us/careers.

Assurance	Assurance <i>Assurance refers to one of more of the following:</i>	FSO	Financial Services Office
	External Audit	Tax	Tax
	FIDS Fraud Investigation and Dispute Services	TAS	Transaction Advisory Services <i>TAS refers to one or more of the following:</i>
Advisory	Advisory Services <i>Advisory refers to one or more of the following:</i>	CDD	Commercial Due Diligence
	PI Performance Improvement	Restructuring	
	Risk	TI Transaction Integration	
	ITRA IT Risk and Assurance	TT Transaction Tax	
		TS Transaction Support	
		TRE Transaction Real Estate	
		V&BM Valuation and Business Modeling	
		WCAS Work Capital Advisory Services	



Office location	Practices	Major industries	Select audit clients
Atlanta	Assurance (External Audit, FIDS), Advisory (ITRA, PI, Risk), FSO, Tax, TAS	Consumer Products, Diversified Industrial Products, Real Estate, Retail & Wholesale, Not for Profit, Airlines, Banking & Capital Markets, Insurance, Telecommunications	Acuity Brands, AT&T Wireless, Cbeyond, Coca-Cola Enterprises, Delta Air Lines, Genuine Parts, Mueller Water Products, Newell Rubbermaid, Rock-Tenn, SunTrust Banks, The Coca-Cola Company
Baltimore	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Consumer Products/Retail, Financial Services, Insurance, Healthcare, Media & Entertainment, Professional Firms & Services, Technology	Algeco Scotsman Inc., Black & Decker Corp., CareFirst Inc., Coventry Health Care Inc., Danaher Corp., Educate Inc., Foundation Coal Holdings Inc., Magellan Health Services Inc., McCormick & Co. Inc., Radio One Inc.
Birmingham	Assurance (External Audit), Tax	Banking & Capital Markets, Insurance, Biotechnology, Healthcare, Mining, Oil & Gas, Retail & Wholesale, Diversified Industrial Products	Regions Financial Corp. Infinity Property & Casualty Corp., ProAssurance Corp, Intergraph Corp, El Paso Energy, Drummond Coal, U.S. Pipe, Motion Industries, BCBS of Alabama
Boston	Assurance (External Audit), Advisory (ITRA, Risk), TAS, Tax	Biotechnology, Diversified Industrial Products, Insurance, Real Estate, Retail & Wholesale, Technology, Banking, Asset Management	Analog Devices, Boston Scientific Corp., CVS, Global Partners, Staples, State Street, TD Bank
Buffalo	Assurance, (External Audit) Advisory (ITRA, Risk), Tax	Aerospace & Defense, Consumer Products, Diversified Industrial Products, Professional Firms & Services	Columbus McKinnon Corp., Gibraltar Industries, Moog Inc., Paychex Inc.,
Charleston	Assurance (External Audit)	Banking & Capital Markets, Provider Care	City Holding Co., United Bankshares Inc. West Virginia
Charlotte	Assurance (External Audit), Advisory (ITRA, Risk), FSO, TAS, Tax	Aerospace & Defense, Automotive, Insurance, Real Estate	Carlisle, Commscope International Holdings, Fairpoint Communications, Inc., Goodrich, Horizon Lines Inc., Sonic Automotive
Chattanooga	Assurance (External Audit), Advisory (ITRA), Tax	Diversified Industrial Products, Insurance, Pharmaceuticals, Utilities, Transportation & Logistics	Astec Industries, Tennessee Valley Authority (TVA), Unum Group, US Xpress Enterprises

* For more information about the various Ernst & Young practices, please contact your campus recruiter, see the "Explore Your Career Possibilities" brochure or visit www.ey.com/us/careers.

Office location	Practices	Major industries	Select audit clients
Chicago	Assurance (External Audit, FIDS), Advisory (ITRA, PI, Risk), FSO, TAS, Tax	Asset Management, Automotive, Banking & Capital Markets, Consumer Products, Diversified Industrial Products, Hospitality & Leisure, Insurance, Retail & Wholesale, Technology	AMCOL International Corp., Anixter International Inc., AON Corp., Arthur J Gallagher & Co., ATC Technology Corp., Brunswick Corp., Career Education Corp., Chicago Mercantile Exchange, Consolidated Communications Holdings Inc., Corus Bankshares Inc., Equity Residential, GATX Corp., Hewitt Assoc. Inc., KapStone Paper & Packaging Corp., Littelfuse Inc., McDonald's Corp., Methode Electronics Inc., Molex Inc., Nalco Holding Co., Packaging Corp. of America, Pactiv Corp., Playboy Enterprises Inc., PrivateBancorp Inc., Richardson Electronics Ltd., Stericycle Inc., Tellabs Inc., United Stationers Inc., Whirlpool Corp., WW Grainger Inc., Zebra Technologies Corp.
Cincinnati	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Airlines, Insurance, Pharmaceuticals, Provider Care, Real Estate, Retail & Wholesale, Technology	Cintas Corp., LCA Vision Inc., Milacron Inc., Streamline Health Solutions Inc,
Cleveland	Assurance (External Audit, FIDS), Advisory (ITRA, Risk), TAS, Tax	Banking & Capital Markets, Chemicals, Consumer Products, Diversified Industrial Products, Retail & Wholesale	Agilsys, American Greetings, Eaton Corporation, Invacare, JM Smucker, Jo-Ann Stores, KeyCorp, Lincoln Electric Holdings, NACCO Industries, PolyOne, RPM International, The Sherwin-Williams Company, Timken
Columbus	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Airlines, Insurance, Pharmaceuticals, Provider Care, Real Estate, Retail & Wholesale, Technology	AirNet Systems Inc., Bob Evans Farms Inc., Limited Brands Inc., State Auto Financial Corp.
Connecticut (Hartford and Stamford)	Assurance (External Audit), Tax	Provider Care, Asset Management & Banking	Blyth Inc., Emcor Group, JetBlue, Louis Dreyfus, Sabic Americas, Stanley Works, United Rentals
Dallas	Assurance (External Audit, FIDS), Advisory (ITRA, PI, Risk), TAS, Tax	Airlines, Diversified Industrial Products, Oil & Gas, Real Estate, Retail & Wholesale, Technology	Atmos Energy, Belo Corp, Comstock Resources, Fluor Corporation, Holly Corp, Intervoice, Odyssey Healthcare, Neiman Marcus, Palm Harbor Homes, Pilgrim's Pride, Southwest Airlines, Texas Capital Bancshares, Texas Industries, Texas Instruments, Trinity Industries, Tuesday Morning, Tyler Technologies, Dave & Buster's, American Airlines
Dayton	Assurance (External Audit), Tax	Airlines, Insurance, Pharmaceuticals, Provider Care, Real Estate, Retail & Wholesale, Technology	Robbins & Myers Inc.
Denver	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Banking & Capital Markets, Biotechnology, Hospitality & Leisure, Pharmaceuticals, Provider Care, Real Estate, Technology	AIMCO, Chipotle, Emergency Medical Services Corporation, First Data, Western Union, Time Warner Telecom

Office location	Practices	Major industries	Select audit clients
Des Moines	Assurance (External Audit), Advisory (ITRA), Tax	Asset Management, Consumer Products, Insurance, Provider Care	EMC Insurance Group Inc., FBL Financial Group Inc., Principal Financial Group Inc., TD Ameritrade Holding Corp.
Detroit	Assurance (External Audit), Advisory (ITRA, Risk), TAS, Tax	Automotive, Banking & Capital Markets, Diversified Industrial Products, Provider Care, Real Estate, Retail & Wholesale	Borders Group, Cooper Tire & Rubber Co., Delphi Corp., Federal Mogul Corp., Lear Corp., Owens Illinois
Fort Lauderdale	Assurance (External Audit), Advisory (ITRA), Tax	Consumer Products, Provider Care, Real Estate, Technology, Telecommunications	Citrix Systems Inc., eDiets.com, Inc., Health Management Association, NationsHealth, Seacor Holdings, TradeStation Group
Grand Rapids	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Consumer Products, Diversified Industrial Products, Insurance, Provider Care, Retail & Wholesale	Genex Corp., Herman Miller Inc., Stryker Corp., Universal Forest Products Inc., Wolverine World Wide Inc., X Rite Inc.
Greater Washington	Assurance (External Audit, FIDS), Advisory (ITRA, Risk, PI), FSO, TAS, Tax	Aerospace & Defense, Biotechnology, Federal Government Public Sector, Financial Services, Media & Entertainment, Professional Firms & Services, Real Estate, Technology, Telecommunications, Transportation. Utilities	AES Corporation, American Capital Strategies, Blackboard, Booz Allen Hamilton, Capital One Financial Corp, Gannett Company, Integral Systems, Lockheed Martin, Marriott International, Neustar Inc., United Therapeutics
Greensboro	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Biotechnology, Consumer Products, Insurance, Pharmaceuticals	Bassett Furniture Industries, Jefferson Pilot Corporation, Old Dominion Freight Line, Pike Electric Corp, RF Micro Devices, Triad Guaranty, Unifi
Greenville	Assurance (External Audit), Tax	Consumer Products, Diversified Industrial Products, Real Estate, Retail & Wholesale	Ingles Markets, ScanSource Inc.
Honolulu	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Airlines, Banking & Capital Markets	Bank of Hawaii, Hoku Scientific
Houston	Assurance (External Audit, FIDS), Advisory (ITRA, PI, Risk), FSO, TAS, Tax	Airlines, Automotive, Chemicals, Diversified Industrial Products, Oil & Gas, Professional Firms & Services, Provider Care, Real Estate, Retail & Wholesale, Technology	BMC Software, Chevron Phillips Chemical, Conoco Phillips, Continental Airlines, El Paso Corporation, ExpressJet, SYSCO, Waste Management
Indianapolis	Assurance (External Audit), Advisory (ITRA), FSO, Tax	Airlines, Insurance, Pharmaceuticals, Provider Care, Real Estate, Retail & Wholesale, Technology	1st Source Corp., American Commercial Lines Inc., Baldwin & Lyons Inc., Brightpoint Inc., Coachmen Industries Inc., Eli Lilly & Co., Emmis Communications Corp., Finish Line Inc., Irwin Financial Corp., Kite Realty Group Trust, Patrick Industries Inc., Simon Property Group Inc., Steel Dynamics Inc., Symmetry Medical Inc., Wabash National Corp., WellPoint Inc.

* For more information about the various Ernst & Young practices, please contact your campus recruiter, see the "Explore Your Career Possibilities" brochure or visit www.ey.com/us/careers.

Office location	Practices	Major industries	Select audit clients
Irvine/Orange County	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Banking & Capital Markets, Biotechnology, Pharmaceuticals, Real Estate, Retail & Wholesale, Technology	Allergan, BJ's Restaurants, Corinthian Colleges, Nationwide Health Properties, Standard Pacific, IHOP
Iselin (Metropark)	Assurance (External Audit), Advisory (ITRA, PI, Risk), Tax	Pharmaceuticals, Technology & Telecommunications, Retail and Consumer Products and Industrial Products	Becton Dickinson, Covanta Holding Corp., Global Crossing Ltd., Polo Ralph Lauren Corp., Sanofi-Aventis, Siemens Corp.
Jacksonville	Assurance (External Audit), Tax	Government & Public Sector, Media & Entertainment, Provider Care, Real Estate, Technology	CSX Corp., Website Pros Inc.
Kansas City	Assurance (External Audit), Advisory (ITRA), FSO, Tax	Automotive, Mining, Oil & Gas	Compass Minerals International Inc., Inergy Holdings LP, O'Reilly Automotive Inc.
Las Vegas	Assurance (External Audit), Tax	Biotechnology, Gaming, Real Estate, Retail & Wholesale	Allegiant Travel Co., Ameristar Casino's Inc., Station Casinos, Inc., Wynn Resorts, Limited.
Los Angeles	Assurance (External Audit), Advisory (ITRA, PI, Risk), FSO, TAS, Tax	Banking & Capital Markets, Consumer Products, Hospitality & Leisure, Media & Entertainment, Pharmaceuticals, Provider Care, Real Estate, Retail & Wholesale, Technology	California Pizza Kitchen, DreamWorks SKG, Guess?, KB Home, Live Nation, Public Storage
Louisville	Assurance (External Audit), Tax	Airlines, Insurance, Pharmaceuticals, Provider Care, Real Estate, Retail & Wholesale, Technology	Almost Family Inc., Papa John's International Inc., Sypris Solutions Inc., Tempur Pedic Inc.
Manchester	Assurance (External Audit, Tax)	Diversified Industrial Products, Technology	ESW, Unifirst
Melville (Long Island)	Assurance (External Audit), Tax	Consumer Products, Provider Care, Real Estate, Retail & Wholesale, Technology	1 800 Flowers.com, Arrow Electronics Inc., Hain Celestial Group Inc., MSC Industrial Direct Co., Systemax Inc., Volt Information Sciences
Memphis	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Airlines, Banking & Capital Markets, Consumer Products, Diversified Industrial Products, Retail & Wholesale, Real Estate	AutoZone Inc., FedEx Corp., Helena Chemical, Mid-America Apartment Communities, Morgan Keegan, Mueller Industries Inc., Pinnacle Airlines Corp.
Miami	Assurance (External Audit, FIDS), Advisory (Risk), TAS, Tax	Consumer Products, Provider Care, Real Estate, Technology, Telecommunications	Avatar Holdings, Inc., Continucare Corporation, Equity One, Inc., Fresh Del Monte Produce Inc., Interval Leisure Group, National Retail Properties, Opko Health, Steiner Leisure Limited , WCI Communities, Inc.
Milwaukee	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Consumer Products, Diversified Industrial Products, Provider Care, Retail & Wholesale, Technology	AO Smith Corp., Harley Davidson Inc., Johnson Outdoors Inc., JohnsonDiversey, Joy Global Inc., Kohl's Corp., Neenah Enterprises Inc., Sensient Technologies Corp.

Office location	Practices	Major industries	Select audit clients
Minneapolis	Assurance (External Audit), Advisory (ITRA, Risk), FSO, Tax	Asset Management, Insurance, Pharmaceuticals, Provider Care, Retail & Wholesale, Technology	ADC Telecommunications Inc., American Medical Systems Holdings Inc., Ameriprise Financial Inc., Capella Education Co., Caribou Coffee Co. Inc., Daktronics Inc., Digital River Inc., ev3 Inc., G & K Services Inc., Gander Mountain Co., Hormel Foods Corp., Nash Finch Co., Patterson Cos. Inc., Piper Jaffray Cos., Polaris Industries Inc., St. Jude Medical Inc., Target Corp., US Bancorp, Valspar Corp.
Nashville	Assurance (External Audit), Advisory (ITRA), TAS, Tax	Insurance, Oil & Gas, Provider Care, Retail & Wholesale, Automotive, Transportation & Logistics	Corrections Corporation of America, Dollar General, First Acceptance Corp., Gaylord Entertainment, Genesco, HCA, Healthways, LifePoint Hospitals, Mapco Express, National Healthcare Corp., Ozburn-Hessey Logistics, LLC, Symbion, Tractor Supply Co., Nissan North America Inc, Vanguard Heath Systems
New York	Assurance (External Audit, FIDS), Advisory (ITRA, PI, Risk), FSO, TAS, Tax	Asset Management, Banking & Capital Markets, Consumer Products, Government & Public Sector, Insurance, Media & Entertainment, Professional Firms & Services, Provider Care, Real Estate, Telecommunications	Hess, JetBlue, Kenneth Cole Productions, McGraw Hill, Martha Stewart Omnimedia, NASDAQ Stock Market, News Corp., New York Times, Princeton Review, Time Warner, Warner Music Group
Orlando	Assurance (External Audit)	Consumer Products, Media & Entertainment, Real Estate, Telecommunications	AirTran Holdings, Harris Corp., International Speedway Corp., Movie Gallery, Tech Data Corp.
Palo Alto	Assurance (External Audit)	Biotechnology, Pharmaceuticals, Technology, Life Sciences	Advanced Micro Devices, Bio-Rad, Hewlett Packard, Gilead Sciences, Intel Corp., Intuit Inc., Jazz Pharmaceuticals, Novellus Systems, Seagate
Philadelphia	Assurance (External Audit), Advisory (ITRA, Risk, PI), FSO, TAS, Tax	Biotechnology, Diversified Industrial Products, Financial Services, Healthcare, Hospitality & Leisure, Insurance, Oil & Gas, Pharmaceuticals, Real Estate, Technology, Utilities	AmerisourceBergen Corp., Ametek Inc., Berwind Corporation, Charming Shoppes, Delphi Financial Group, EnerSys, Knoll Inc., Lincoln National Corp., Penn National Gaming Inc., PPL Corp., Research Pharmaceutical Services, Sovereign Bancorp Inc., Sunoco Inc., Vishay Intertechnology Inc
Phoenix	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Banking & Capital Markets, Insurance, Pharmaceuticals, Provider Care, Real Estate, Technology	Freeport-McMoRan Copper & Gold, Kona Grill, Limelight Networks, Medics Pharmaceutical Corp., Microchip Technology Inc., Mobile Mini Inc.

* For more information about the various Ernst & Young practices, please contact your campus recruiter, see the "Explore Your Career Possibilities" brochure or visit www.ey.com/us/careers.

Office location	Practices	Major industries	Select audit clients
Pittsburgh	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Banking & Capital Markets, Diversified Industrial Products, Oil & Gas, Retail & Wholesale	Allegheny Technologies, American Eagle Outfitters, Equitable Resources Inc., Westinghouse Air Brake Technologies Corp., UPMC, Consol
Portland	Assurance (External Audit), Tax	Biotechnology, Consumer Products, Utilities, Retail & Wholesale, Technology, Telecommunications	Dr. Martens, Harry & David, Oregon Steel Mills, PPM Energy, Webtrends
Providence	Assurance (External Audit), Tax	Diversified Industrial Products, Real Estate, Technology	Amtrol Inc., Nortek Inc., Textron Inc.
Raleigh	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Asset Management, Biotechnology, Consumer Products, Diversified Industrial Products, Mining, Real Estate, Telecommunications	Cree Inc., Harris Stratex, Icagen, Martin Marietta Materials, Patheon, POZEN, Ply Gem Holdings, Inc., Xerium Technologies
Reno/ Sacramento	Assurance (External Audit), Tax	Insurance, Provider Care, Pharmaceuticals, Telecommunications, Biotechnology	Adventis Healthcare, Copart, Monarch Casino & Resort, SureWest Communications, Sutter Health, Volcano Corp.
Richmond	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Chemicals, Consumer Products/ Retail, Diversified Industrial Products, Healthcare, Insurance, Media & entertainment, Mining, Professional Firms & Services, Real Estate, Utilities	Apple REIT Companies, Colfax Corporation, Lumber Liquidators, Massey Energy, Media General Inc., Smithfield Foods Inc., TREX, Universal Corporation
Rochester	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Aerospace & Defense, Consumer Products, Diversified Industrial Products, Professional Firms & Services	Columbus McKinnon Corp., Gibraltar Industries, Moog Inc.
Salt Lake City	Assurance (External Audit) Advisory (ITRA), Tax	Airlines, Banking & Capital Markets, Oil & Gas, Real Estate	Energy Solutions, Extra Space Storage, Headwaters Inc., Myriad Genetics, Questar Corporation, Skywest Airlines, Zions Bank
San Antonio	Assurance (External Audit), Advisory (ITRA), Tax	Asset Management, Insurance, Media & Entertainment, Oil & Gas, Retail & Wholesale, Telecommunications	Argonaut Group, AT&T, Clear Channel, Kinetic Concepts, Western Refining
San Diego	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Biotechnology, Pharmaceuticals, Real Estate, Retail & Wholesale, Technology	Charlotte Russe, Cubic Corporation, Invitrogen, Price Smart
San Francisco	Assurance (External Audit, FIDS), Advisory (ITRA, PI, Risk), FSO, TAS, Tax	Consumer Products, Hospitality & Leisure, Insurance, Pharmaceuticals, Technology	Bare Escentuals, BRE Properties, Clorox, Gilead Sciences, Google Inc., LeapFrog Enterprises, Oracle, Salesforce.com, Sybase
San Jose	Assurance (External Audit), Advisory (ITRA, PI, Risk), TAS, Tax	Technology, Communications	Advanced Micro Devices, Bio-Rad, Hewlett Packard, Gilead Sciences, Intel Corp., Intuit Inc., Jazz Pharmaceuticals, Novellus Systems, Seagate
San Juan, PR	Assurance (External Audit), Advisory (ITRA), Tax	Consumer Products, Government & Public Sector, Insurance, Pharmaceuticals	ConocoPhillips, Hewlett Packard, Hilton International of PR, Stryker, USVI Government, Virgin Islands Water & Power Authority

Office location	Practices	Major industries	Select audit clients
Seattle	Assurance (External Audit), Advisory (ITRA, PI, Risk), Tax	Automotive, Diversified Industrial Products, Insurance, Pharmaceuticals, Professional Firms & Services, Retail & Wholesale	Amazon, Cutter & Buck, Dendreon Corp, Esterline, Expedia, Northstar Neuroscience, Paccar, Plum Creek Timber, Quantum, Safeco, Targeted Genetics, Trubion Pharmaceuticals, Drugstore.com
St. Louis	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Consumer Products, Hospitality & Leisure, Oil & Gas, Retail & Wholesale, Technology	Arch Coal Inc., Archer Daniels Midland Co., Belden Inc., Brown Shoe Co. Inc., Graybar Electric Co. Inc., Isle of Capri Casinos Inc., Patriot Coal Corp., Peabody Energy Corp., Reliv International Inc., SAVVIS Inc., Smurfit Stone Container Corp., Spartech Corp., Stereotaxis Inc., Stifel Financial Corp.
Tampa	Assurance (External Audit), Advisory (ITRA), Tax	Consumer Products, Diversified Industrial Products, Government & Public Sector, Media & Entertainment, Retail & Wholesale, Technology	Harris Corp, International Speedway Corp., MarineMax, Movie Gallery, Tech Data Corp.
Toledo	Assurance (External Audit), Advisory (ITRA), Tax	Automotive, Banking & Capital Markets, Diversified Industrial Products, Provider Care, Real Estate, Retail & Wholesale	Borders Group, Cooper Tire & Rubber Co., Delphi Corp., Federal Mogul Corp., Lear Corp., Owens Illinois
West Palm Beach	Assurance (External Audit), Tax	Consumer Products, Provider Care, Real Estate, Technology, Telecommunications	Bluegreen Corporation, Cross Country Healthcare, Inc, Medical Staffing Network Holdings, Inc, SBA Communications Corporation, TOUSA, Inc.
Woodland Hills	Assurance (External Audit), Advisory (ITRA, Risk), Tax	Biotechnology, Pharmaceuticals, Media & Entertainment, Retail & Wholesale, Technology	Amgen, Panavision, Smart & Final

* For more information about the various Ernst & Young practices, please contact your campus recruiter, see the "Explore Your Career Possibilities" brochure or visit www.ey.com/us/careers.

Ernst & Young

Assurance | Tax | Transactions | Advisory

About Ernst & Young

Ernst & Young is a global leader in assurance, tax, transaction and advisory services. Worldwide, our 135,000 people are united by our shared values and an unwavering commitment to quality. We make a difference by helping our people, our clients and our wider communities achieve their potential.

For more information, please visit www.ey.com.

Ernst & Young refers to the global organization of member firms of Ernst & Young Global Limited, each of which is a separate legal entity.

Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients.

© 2009 Ernst & Young LLP.
All Rights Reserved.

SCORE No. MM0477
0908-1081734

This publication contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Neither EYGM Limited nor any other member of the global Ernst & Young organization can accept any responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.