

Ambassador Mark D. Wallace  
United Against Nuclear Iran (UANI)  
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21 April 2010

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Dear Ambassador Wallace

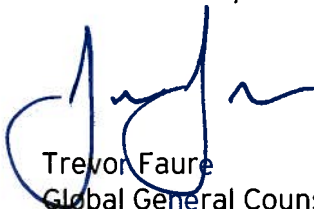
I am writing to you in response to your letter dated 7th April 2010 to Mr. James S. Turley, Chairman and Chief Executive Officer, Ernst & Young Global Ltd. ("Ernst & Young").

Your letter was based on a mistaken premise that Tadvin Co./Tadvin Management Consultants was an "affiliate" or member firm of Ernst & Young. In fact Ernst & Young had erroneously left this firm in an outdated "Members and Affiliates" list previously posted on our web site, EY.com. In reality, Tadvin ceased to be a member in 2001.

The list was corrected and replaced in February 2010. The proper list was and is referred to under our website section entitled "Legal Statement... A list of the names and addresses of member firms of EYG, together with their affiliates... is available here [link to correct list]." Since February, the correct statement would have been found by UANI at <http://www.ey.com/GL/EN/home/legal>.

For the avoidance of doubt, Ernst & Young does not have an office, member firm or affiliate in Iran. May I take this opportunity to state in the strongest terms that Ernst & Young is fully committed to compliance with all applicable laws and regulations; similarly the firm will continue to support its clients worldwide in legitimate activities that meet the same standards of compliance.

Yours sincerely



Trevor Faure  
Global General Counsel

Cc: James S. Turley