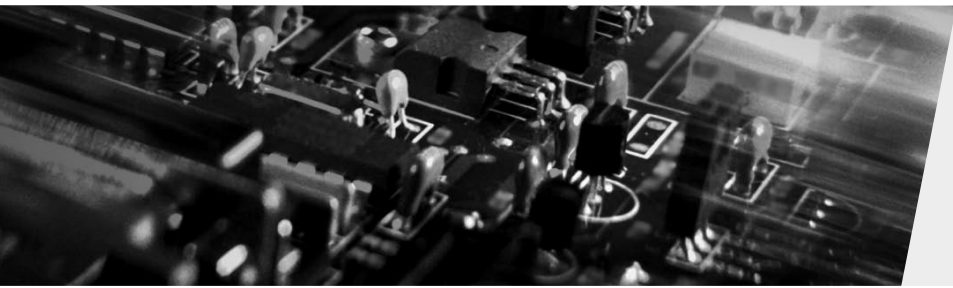




Insight. Consistency. Quality. Service.
For technology companies worldwide

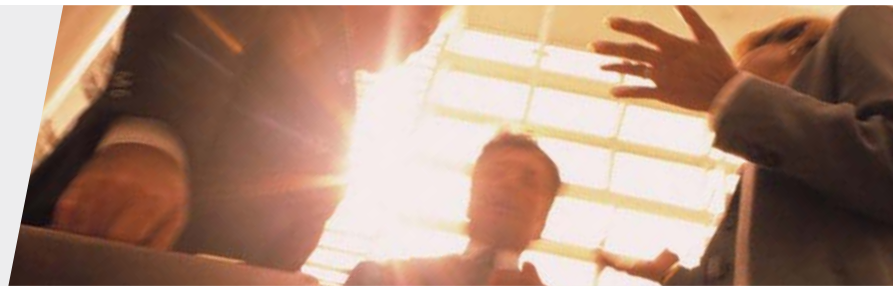
 **ERNST & YOUNG**
Quality In Everything We Do



The pace of change within the technology industry is both extraordinary and defining. Technology is among the most complex and fascinating industries because it touches almost every life – and, increasingly, every facet of life. Technology companies like yours are powering a global transformation.

- ▶ *Insight*
- ▶ *Consistency*
 - ▶ *Quality*
 - ▶ *Service*

We are passionate about the technology industry.



Ernst & Young's commitment to technology began with the industry's inception. We share our clients' passion for technology, and we understand the complex business issues our clients face in finance, performance and risk management. Technology companies work hard to manage those issues and to maintain information transparency. We are proud to use our depth of knowledge, experience and insight to help these companies achieve their potential.

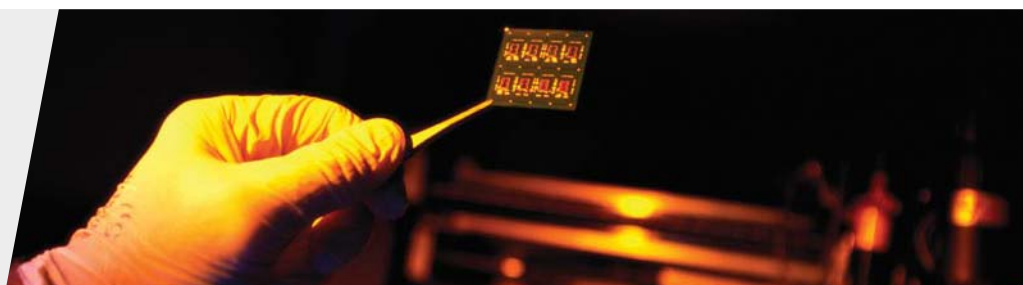
We're committed to delivering seamless, consistent, high-quality client service, worldwide. This is the standard of excellence that we have set for ourselves. It is why our clients choose us.

Consider this discussion of our capabilities as an invitation. Please join us in a dialogue about your company's specific business issues and concerns.

- ▶ *Identify opportunity*
 - ▶ *Gain clarity*
- ▶ *Achieve compliance*
- ▶ *Navigate complexity*

We help you navigate complexity and seize opportunity.

Today's leading technology companies face breathtaking challenges, daunting complexity – and unprecedented opportunity. Through our integrated approach, Ernst & Young's global community of technology industry professionals can help your company navigate complex issues and identify key opportunities, and prepare to take advantage of them.



Building relationships that last

Our approach begins with deep and lasting client relationships. We build these long-term collaborations based on quality people, quality service, professional integrity and trust. To sustain these relationships we work continually to develop our people by connecting them to each other and giving them access to the worldwide resources of Ernst & Young's member organizations. This same system of support allows our people, in turn, to help you and your company achieve your potential.

Offering a wide range of services

Our offerings are organized around these key areas:

1. Achieving quality assurance and compliance
2. Managing change and mitigating risk
3. Increasing finance and operational effectiveness

4. Using transactions to drive growth and improve competitiveness
5. Aligning tax strategies and business needs
6. Meeting tax compliance obligations, wherever they arise

We personalize our response to your business needs. We do that whether we are working with you in an audit or non-audit relationship.

Being responsive to your needs

We offer insights that help you gain clarity about your markets, customers and operations, worldwide. We can assist you in using that clarity to address key issues across your entire business, from transactions to compliance. Our goal: to be responsive to your needs – and to anticipate them.

Supporting technology innovators from start-up to global leadership

Ernst & Young serves the majority of the world's most well-known and respected technology businesses. Our clients are leaders in communications equipment, computers and peripherals, information technology (IT) services, semiconductors and software.

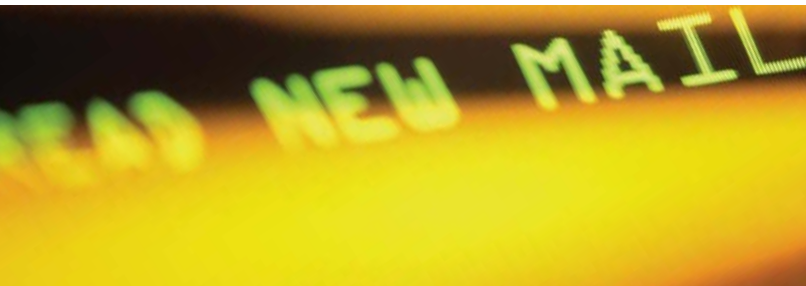
What's more, we have served many of them since they were founded. We understand what it takes for growing companies to achieve their potential. They must strike a delicate balance between sustaining growth and innovation while managing risk and building infrastructure.

Ask us, and we'll tell you. Ernst & Young's professionals share an unshakable commitment to quality, rapid response and seamless, personalized service worldwide. And we have an outstanding record of effectiveness.

- ▶ *Global insight*
- ▶ *Professional integrity*
- ▶ *Unshakeable commitment*

Our Global Technology Center keeps you connected.

Ernst & Young's Global Technology Center reflects our sustained, worldwide commitment to the technology industry. The Center connects clients, service professionals and account teams from our member firms around the globe. It facilitates collaboration and knowledge sharing and helps us provide consistent, seamless, high-quality service to our technology clients, worldwide.



Using leading-practice methodology and tools to support you

The Global Technology Center brings together the resources of Ernst & Young's global association of firms to address the crucial issues that face your executives and board. These include issues related to assurance, risk, tax and transactions, as well as finance and operations.

The Center also helps our professionals draw on Ernst & Young's proven methodologies, tools, learning systems, quality assurance and continuous improvement processes. Wherever you are, whatever your assignment, these global resources let our people focus their collective industry and business knowledge on *your company's unique challenges*.

Anticipating and addressing industry issues

But the Global Technology Center doesn't connect our people merely to focus on today's issues. The Center also charges our technology professionals with anticipating

tomorrow's emerging issues. It supports them as they offer you options and alternatives to consider, and as they help you prepare to address these issues. The result is a combination of fresh thinking, proven tools and methodologies applied consistently.

Our professionals can deliver:

- ▶ Services tailored to meet the specific needs of technology companies
- ▶ Relevant, timely insights to help navigate changing business and regulatory environments
- ▶ Deep industry and technical experience to support your business
- ▶ Dedicated resources to help manage risks and business performance

Ernst & Young's Global Technology practice is led from the Global Technology Center, located in San Jose, California.

We offer access to experienced professionals and deep industry knowledge.

Our Global Technology Center streamlines your access to Ernst & Young's network of experienced professionals. It's a network of member firms that extends across 140 countries.

You can connect to our thought leadership through the Center. Our thought leadership addresses a broad spectrum of challenges, from industry-wide issues to specific technical, business, regulatory and compliance concerns.

- ▶ *Worldwide resources*
- ▶ *Industry focus*
- ▶ *Seamless service*
- ▶ *Personalized response*

Connecting with Ernst & Young's thought leadership

Drawing on our worldwide frontline experience, Ernst & Young promotes industry awareness and shares knowledge in a variety of ways.

Technical perspectives

Technical reports, white papers, presentations and references for improving financial practices, including:

- ▶ Emerging trends in internal controls
- ▶ Revenue recognition complexities series
- ▶ SEC* comments and trends, an analysis of current reporting issues
- ▶ Tax administration goes global – corporate tax departments confront complexity, risks and opportunities
- ▶ IFRS** – observations on the implementation of IFRS
- ▶ International GAAP*** 2007

Comprehensive studies

In-depth studies designed to stimulate dialogue and help leaders confront critical new issues, such as:

- ▶ Global venture capital insights
- ▶ Measures that matter
- ▶ Nurturing growth: perspectives on developing the finance organization in emerging technology companies

Website

Ernst & Young Online® is our password-protected website. It delivers news, insights, references, collaborative workspaces and business, tax, accounting and auditing information.

Webcasts

Webcasts are developed by the ey.com Thought Center to address timely topics such as revenue recognition and fraud prevention.

Roundtable discussions

We host roundtable discussions for you and your peers, together with Ernst & Young's professionals. Roundtables occur on both regional and local levels.

Events

We offer respected, time-honored events such as Ernst & Young's Entrepreneur Of The Year® awards program. This program has celebrated outstanding new market entrants for more than 20 years. It makes a difference through the unique way it recognizes the contribution of people who inspire others with their vision, leadership and achievement.

* Securities and Exchange Commission

** International Financial Reporting Standards

***Generally Accepted Accounting Principles

We provide quality service and bring objectivity and integrity to our work.

Practical knowledge delivered to support your key initiatives.



Ernst & Young's offerings can support your most important initiatives. Our technology industry professionals bring experience and insight to support your efforts. We can help you improve margins, accelerate growth, drive out cost, shorten time to market, manage risk and achieve compliance. Here we highlight some of the ways Ernst & Young's professionals can offer assistance.

- ▶ Insightful audits
- ▶ Reliable tax planning
- ▶ Transaction efficiency
- ▶ Enterprise-wide risk management
- ▶ Finance and operational effectiveness

Achieve quality assurance and compliance.

- ▶ *Transparency*
- ▶ *Financial control*
- ▶ *Information access*

Choose auditors that understand your business

Ernst & Young's audits are tailored to address your business. We concentrate on the areas most significant to your financial statements and most critical to your unique risk profile.

We can do that because Ernst & Young's professionals understand issues such as revenue recognition, inventory valuation, accounting for stock options and strategic transaction accounting. We bring deep insight into the complex issues facing technology companies.

And Ernst & Young's global audit methodology, documentation approach and technology tools enable our professionals to deliver a consistent, high-quality audit throughout the world.

Identify key vulnerabilities, so you can address them rapidly

Ernst & Young's goal is an efficient audit that is also effective. Our audit helps you to identify key business and control vulnerabilities, so you can address them rapidly.

We invest in knowledge and communication networks that give our audit teams access to up-to-the-minute information and the tools to execute efficient, insightful audits.

Ernst & Young has established a detailed system of policies and controls, along with independence standards that are among the strictest in the profession. These enable our audit professionals to deliver an audit in which you can have confidence.

Use compliance to achieve your business potential

When you increase visibility into global operations, you can identify trends faster and manage them proactively. Your Ernst & Young team can help you derive that kind of business value from your compliance and governance efforts.

We can help you enhance your control frameworks to improve information access, control and transparency. Ernst & Young also can support your efforts to transition successfully to new rules and new statutory and regulatory requirements, including International Financial Reporting Standards (IFRS) and Sarbanes-Oxley.

To ensure our independence and meet Ernst & Young's standards for integrity, certain services are available only to non-audit clients. Other services may be specific to certain countries. Please ask your Ernst & Young professional if there are limitations on the services we can offer to your company. This note applies to all service areas described.

We help you identify, remediate and manage risk.

- ▶ *Enterprise-wide risk management*
- ▶ *Improved IT security profile*
- ▶ *Fraud management and resolution*



Manage change and mitigate your risk

Today you face risks that were once unimaginable. These new risks bring potentially catastrophic consequences. Ernst & Young can support your efforts to manage and mitigate business risk. Our professionals can help you coordinate and integrate your risk management activities to align them with business strategy and line management. With Ernst & Young's support, you can identify and address gaps in risk coverage and strengthen risk controls. You can apply technology to risk management and improve reporting and disclosure. You might even reduce total risk spend.

Ernst & Young offers:

Business risk services

These services help you carry out your internal audit and risk management functions. They draw on our investments in methodology, technology, knowledge, learning systems and people.

Risk remediation services

These services help you improve controls to manage processes, contracts and operational risks.

Technology and security risk services

These services help you protect IT assets, applications and customer information. They also address data integrity and regulatory requirements.

Fraud investigation and dispute services

These services help you preempt, manage and resolve fraud and other business conflicts.

Global financial risk management services

These services help you manage asset liability exposures and multiple forms of financial risk.

Business advisory services

These services support your ability to manage the risks associated with investments in capital assets and IT projects.

We help you take a holistic approach to performance.

- ▶ *Operational efficiency*
- ▶ *Decision support*
- ▶ *Process improvement*

Increase your finance and operational effectiveness

Ernst & Young's professionals provide advisory services to help improve the effectiveness of your finance, customer management and supply chain operations. We provide experienced support to clients seeking improved performance. We examine leading indicators and take a holistic approach to performance improvement.

You can count on us for independent and objective advisory services because our alignment is with you, not with third-party vendors.

Ernst & Young's professionals assist companies in the areas of finance strategy, organization design, operations and systems effectiveness and performance management.

Our experienced professionals can help support your initiatives to:

Strengthen your finance function. We can help you sharpen your financial strategies and align your strategy to enterprise priorities. Our professionals can help you improve the design of your finance organization with better definition of roles, responsibilities and required competencies.

Enhance operational and process efficiency. We can help you ensure operational efficiency across the enterprise (finance, customer management and supply chain/operations).

Implement improved cost control practices. We can help you measure savings and identify inefficient operations and gaps between business processes and finance and operation systems.

Streamline finance processes, procedures and systems. We can help ensure that you are managing your transactions efficiently, including consolidation and close, reporting, planning and budgeting.

Improve the quality and effectiveness of information. We can help you ensure the validity of information used to support business decision-making and performance measurement. We apply sophisticated economic and statistical analyses.

Achieve compliance. We can help you deliver a reliable, structured and timely financial close and compliant reporting processes.

We help you navigate tax rules and regulations.

- ▶ *Direct and indirect taxes*
- ▶ *Global workforce*
- ▶ *Cross-border complexities*



Align tax strategies with business needs and achieve compliance

Ernst & Young's professionals can support your efforts to align tax strategies with business requirements. We can help you navigate the many rules and regulations required to meet your compliance obligations worldwide.

Through our national tax practices operating around the world, we offer you knowledge on a wide spectrum of tax issues, from accounting to economics.

Technology companies turn to Ernst & Young for support when they need to:

- ▶ Manage any form of taxation, including complex indirect taxes
- ▶ Establish efficient tax structures
- ▶ Manage tax-related risks
- ▶ Handle complex issues such as transfer pricing and cross-border income taxation
- ▶ Address the personal tax implications of employees' international assignments

- ▶ *Valuation issues*
- ▶ *Growth strategies*
- ▶ *Transaction support*

We help you evaluate and structure the deal you need.



Use transactions to drive growth and improve competitiveness

From mergers and acquisitions to divestitures and spin-offs, the right transaction can improve growth, competitiveness and financial performance. But transactions are more difficult and complex than ever. Talking to Ernst & Young's technology industry transaction professionals might just improve your odds of success.

When it comes to transactions, Ernst & Young can offer experience and support in many areas. These include finance and accounting, tax, IT, operations, human resources, transaction integration, real estate and market assessment.

Ernst & Young's experienced professionals can give you the opportunity to complete deals rapidly and confidently. We can help you challenge your assumptions, verify your strategies and choose your targets. And we can perform detailed buy-side and sell-side financial, tax, commercial, operational and human resources due diligence. We can support your efforts to reduce risk at every step, from valuation to post-merger integration.

Ernst & Young's transaction professionals can collaborate to help you:

1. Define, develop and implement growth strategies
2. Evaluate portfolios in light of current market conditions
3. Address capital market valuation issues
4. Prepare debt and equity offerings
5. Value businesses, intangibles and capital equipment
6. Plan and execute successful divestitures, spin-offs and carve-outs
7. Integrate assets more quickly and seamlessly
8. Manage the tax implications of transactions
9. Implement restructuring or working capital management strategies

- ▶ *Insightful audits*
- ▶ *Reliable tax planning*
- ▶ *Transaction efficiency*
- ▶ *Enterprise-wide risk management*
- ▶ *Finance and operational effectiveness*

Our broad perspective on finance, risk, transactions and taxation can be a valuable asset when you need to:

1. Extend your company's global footprint
2. Build local financial infrastructure while ensuring global consistency
3. Enhance supply chain processes and controls
4. Sustain profitability through market shifts and product transitions
5. Identify operational improvements that don't compromise innovation or speed
6. Strengthen cost controls
7. Drive out cost through business process outsourcing
8. Grow without losing control of headcount

Let's talk.



Bring us your most complex challenges and highest-impact issues. Discover how Ernst & Young can apply its skills, methodologies and thought leadership on your behalf. Ernst & Young's technology industry professionals are at your service. Contact your local Ernst & Young representative to put us to work for you.

Ernst & Young

Assurance | Tax | Transactions | Advisory

About Ernst & Young

Ernst & Young is a global leader in assurance, tax, transaction and advisory services. Worldwide, our 130,000 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 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.

About Ernst & Young's Global Technology Center

Driven by relentless innovation, compressed market timing and dynamic consumer demand, the technology industry is constantly changing. Ernst & Young's Global Technology Center brings together a worldwide team of professionals to help you achieve your potential – a team with deep technical experience in providing assurance, tax, transaction and advisory services. The Center works to anticipate market trends, identify the implications and develop points of view on relevant industry issues. Ultimately it enables us to help you meet your goals and compete more effectively. It's how Ernst & Young makes a difference.

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