

**ACC Value Challenge**  
**Companies and Firms Participating in**  
**ACC Value Challenge Discussions (as of 3-1-10)**

Accenture Ltd.	Bradley Arant Boult Cummings LLP
Adobe Systems Incorporated	Bricker and Eckler LLP
Aetna Inc.	Bridgeway Software
AGF Management	Brinks Hofer Gilson & Lione
Akin Gump Strauss Hauer and Feld LLP	Bristol-Myers Squibb Company
Align Technology, Inc.	Bytemobile, Inc.
Allen Matkins Leck Gamble Mallory & Natsis LLP	Calfee, Halter & Griswold LLP
The Allstate Corporation	CalPortland Company
Alston & Bird LLP	Canadian Imperial Bank of Commerce
Altman Weil, Inc.	Cardinal Health, Inc.
American International Group, Inc.	Cargill Incorporated
American Discovery	Carr Maloney P.C.
American Electric Power Company	Cedars-Sinai Medical Center
AmerisourceBergen Corporation	Chemcentral Corporation
Anchor Management, LLC	Chiquita Brands International, Inc.
Anderson Kill Wood & Bender	CIBC Mellon Trust Company
AOL Access	CIGNA Corporation
APCO Worldwide	Cisco Systems, Inc.
Apollo Group, Inc.	CIT Corporate Finance
Arcadia Biosciences, Inc.	The CIT Group/Equipment Financing, Inc.
Arent Fox LLP	Clifton Gunderson
Arnold & Porter LLP	The Clorox Company
ASM	Colgate-Palmolive Company
Axiom Global Inc.	Columbus Blue Jackets
Azavar Audit Solutions, Inc.	Computer Sciences Corporation
Baker & Daniels LLP	Constantine Cannon LLP
Baker and Hostetler LLP	Con-way Inc.
Ballard Spahr Andrews & Ingersoll LLP	Coskata Inc.
Bank of America Corporation	Countrywide Financial
Bank of Nova Scotia	Crate & Barrel
Banner Health	Crowell & Moring LLP
Barnes & Thornburg LLP	Cuatrecasas, Goncalves Pereira LLP
Bass, Berry & Sims PLC	DailyCandy, Inc.
Benesch, Friedlander, Coplan & Aronoff LLP	Davies Ward Phillips & Vineberg LLP
Bereskin & Parr LLP	Deb Shops, Inc.
Beveridge & Diamond, P.C.	Dechert LLP
BMO Financial Group	Deloitte & Touche LLP
Bob Evans Farms, Inc.	Dewey and LeBoeuf LLP
Borden Ladner Gervais LLP	Dick's Sporting Goods, Inc.
Bowman and Brooke	Dinsmore & Shohl LLP

DLA Piper US LLP  
 DMB Associates, Inc.  
 Domtar Inc.  
 Donaher Corporation  
 Dorsey & Whitney LLP  
 Drinker Biddle & Reath LLP  
 DSW, Inc.  
 Duane Morris LLP  
 DuPont  
 eBay  
 Energy Realty Operating Partnership/Lehigh  
 Gas Corp.  
 Escalon Medical Corp.  
 Etelos, Inc.  
 EthicsPoint  
 Fairmont Raffles Hotels International  
 Fandango, Inc.  
 Farella Braun + Martel LLP  
 Fasken Martineau DuMoulin LLP  
 Fennemore Craig, PC  
 Fenwick & West LLP  
 Flagel & Papakirk LLC  
 Flaster Greenberg  
 Flex-Time Lawyers LLC  
 FMC Corporation  
 Food Marketing Institute  
 Frankfurt Kurnit Klein & Selz PC  
 Frost Brown Todd LLC  
 Gap Inc.  
 The Gas Company Tower  
 General Electric Company  
 General Electric Canada  
 General Mills Corporation  
 Gibson, Dunn & Crutcher LLP  
 GlaxoSmithKline S.p.A  
 Global Tel\*Link  
 Godfrey & Kahn S.C.  
 Goldberg Kohn  
 Golden Eagle Distributors, Inc.  
 Golden State Foods Corporation  
 Goodrich Corporation  
 Gowling LaFleur Henderson LLP  
 Gravel and Shea  
 Greenberg Traurig, LLP  
 Greensfelder, Hemker & Gale P.C.  
 GSI Commerce, Inc.  
 Guidance Software  
 Hahn Loeser & Parks LLP  
 Hanson Bridgett LLP  
 The Hartford Financial Services Group  
 Haynes and Boone, LLP  
 Heenan Blaikie LLP  
 Herrick Feinstein LLP  
 Hill International, Inc.  
 Hogan & Hartson LLP  
 Howrey LLP  
 Hughes Communications, Inc.  
 Hunton & Williams LLP  
 Illinois Tool Works Inc.  
 Infrastructure Ontario  
 ING Direct  
 Insight Enterprises  
 Intelsat Corporation  
 Intersections Inc.  
 Ireland Stapleton  
 Johnson & Bell, Ltd.  
 Johnson Matthey Inc.  
 Jones Day  
 Jones Skelton & Hochuli  
 K&L Gates LLP  
 Katten Muchin Rosenman LLP  
 Kaye Scholer LLP  
 Kegler, Brown, Hill & Ritter Co. LPA  
 Kelley Blue Book Co., Inc  
 Kelley Drye & Warren LLP  
 Kirkland & Ellis LLP  
 Kopka Pinkus Dolin & Eads  
 Larkin Hoffman  
 LawPartnering, Inc.  
 Lathrop & Gage LLP  
 Lewis and Roca LLP  
 Lewis Operating Corporation  
 LexisNexis  
 Liberty Mutual Group  
 Limerick Aviation  
 Lindquist and Vennum PLLP  
 Littler Mendelson P.C.  
 Lockheed Martin Corporation  
 Logistics Management Institute  
 Luce Forward  
 Lumension  
 Luxottica U.S. Holding Corporation  
 March Vision Care, Inc.  
 McCarthy Tetrault LLP

McDermott Will & Emery LLP  
 McDonald's Corporation  
 McKenna Long & Aldridge LLP  
 McKool Smith, P.C.  
 McMillan LLP  
 Medical Mutual of Ohio  
 Medtronic, Inc.  
 Miller & Chevalier  
 Minerals Technologies Inc.  
 Minority Corporate Counsel Association, Inc.  
 Mitchell Silberberg & Knupp  
 Morgan, Lewis, & Bockius LLP  
 Munger, Tolles & Olson LLP  
 Murchison & Cumming LLP  
 Murtha Cullina LLP  
 National Investment Managers Inc.  
 National Material, L.P.  
 Nationwide Mutual Insurance Company  
 NEC Corporation of America  
 Nestle USA, Inc.  
 Nikon Precision Inc.  
 NiSource Inc.  
 Northrop Grumman Corporation  
 Nossaman LLP  
 Nuclear Electric Ins. Ltd.  
 OCE – USA Holding, Inc.  
 Ogilvy Renault LLP  
 Osborn Maledon  
 OSI Industries, LLC  
 Osler, Hoskin and Harcourt LLP  
 Patton Boggs LLP  
 Paul, Hastings, Janofsky & Walker LLP  
 Perkins Coie LLP  
 Pennsylvania Turnpike Commission  
 PepsiAmericas, Inc.  
 PetSmart, Inc.  
 Philadelphia Real Estate Investment Trust  
 Philips Electronics Ltd.  
 Plantronics, Inc.  
 Porter Wright Morris & Arthur, LLP  
 Potter Anderson & Corroon LLP  
 Practical Law Company, Inc.  
 Princess Cruises  
 The Principal Financial Group  
 Private Equity Management Group, Inc  
 ProLink Systems, Inc.  
 Proskauer Rose LLP  
 Prudential Financial, Inc.  
 RatnerPrestia, P.C.  
 Republic Services, Inc.  
 Resource America Inc.  
 Robert Half International Inc.  
 RockBridge Capital, LLC  
 Roetzel & Andress  
 Royal Bank of Canada  
 Sage Software  
 Saint-Gobain Corporation  
 Sallie Mae, Inc.  
 Sanmina-SCI Corporation  
 Sara Lee Corporation  
 Saul Ewing LLP  
 Schering-Plough Corporation  
 Schnader Harrison Segal & Lewis LLP  
 SDD Global Solutions  
 Sealed Air Corporation  
 Sebaly Shillito + Dyer  
 Seyfarth Shaw LLP  
 Shepherd Law Group, P.C.  
 Shipman & Goodwin LLP  
 Shumaker, Loop & Kendrick, LLP  
 Silver Oak Partners  
 Skadden, Arps, Slate, Meagher & Flom LLP  
 and Affiliates  
 Smithline Jha LLP  
 Snell & Wilmer  
 Sobeys, Inc.  
 Sonnenschein Nath & Rosenthal LLP  
 Southern California Edison Company  
 Sprint Nextel Corporation, Inc.  
 Squire, Sanders & Dempsey L.L.P.  
 State Capital Group  
 Steptoe & Johnson LLP  
 Strachan & Hatzell  
 Stradley Ronon Stevens & Young, LLP  
 Strauss & Troy  
 Sun Life Financial Inc.  
 Sun Microsystems, Inc.  
 Sutherland  
 Taft Stettinius & Hollister LLP  
 Takeda Pharmaceuticals North America, Inc.  
 TASER International, Inc.  
 Thales North America, Inc.  
 The Finish Line, Inc.  
 The W.W. Williams Company

Torys LLP  
Townsend and Townsend and Crew  
Toyota Motor Sales, USA, Inc.  
Troutman Sanders LLP  
TroyGould PC  
Trust Company of the West  
UBS Financial Services Inc.  
Union Bank, N.A.  
Vale Inco Limited  
Valorem Law Group  
Verizon Corporate Legal  
Viacom Inc.  
Victory Wholesale Group  
Volpe and Koenig P.C.  
Vorys, Sater, Seymour and Pease LLP  
Waller Lansden Dortch & Davis, LLP  
Wal-Mart Stores, Inc.  
Waste Management  
Wawa, Inc.  
WeirFoulds LLP  
Wells Fargo  
White & Case LLP  
White and Williams LLP  
White Castle System, Inc.  
Winston & Strawn LLP  
Wolters Kluwer Global Shared Services  
Womble Carlyle Sandridge & Rice PLLC  
Woodbine Southwest Corporation  
Xerox Canada, Ltd.  
XO Holdings, Inc.  
Zuber & Taillieu LLP  
Zuckerman Spaeder LLP  
Zurich North America  
24 Hour Fitness, Inc.