



ETHICSPOINT IS NOT A 911 OR EMERGENCY SERVICE.

Do not use this site to report events presenting an immediate threat to life or property. Reports submitted through this service may not receive an immediate response. If you require emergency assistance, please contact your local authorities.

* Yes - I agree to the [Terms and Conditions](#) of making this report.

Please provide information as follows:

(* Required fields)

Organization/Tier: **Ernst & Young - United States**

Location where incident occurred: Ernst & Young
5 Times Square

Physical address, branch and/or store number

City: New York State/Province: NY

Zip/Postal Code: 10036-6530

Country: United States

*** Do you wish to remain ANONYMOUS for this report?**

Yes No

If you want Ernst & Young - United States to know your identity, please complete the following:

Your Name: Eliot Bernstein

First Name Last Name

Your Phone Number: 561-245-8588

Your E-mail Address: jviewit@iviewit.tv

Best time for communication with you: any

How may Ernst & Young use your identity and contact information?

- My identity and contact information can be made available to Ernst & Young without restriction.
- My identity and contact information can be made available only to Ernst & Young personnel who are responsible for investigating ethics matters and who have pledged to keep such matters confidential.

*** What is your relationship to Ernst & Young?**

Other

Report - Other Illegal or Unethical Activities

What do you estimate the monetary value of this situation to be - if applicable?

USD (\$) >\$500,000

*** Identify the person(s) involved in the situation about which you are concerned.**

Example:

John Doe, Director of Internal Audit
Unknown, Unknown, Supervisor

	First Name	Last Name	Title
#1	James	Turley	CEO
#2	Randy	Justice	Tax Partner
#3	Steve	Howe	Tax Partner

Is Ernst & Young management aware of this issue?

Yes No Do Not Know/Do Not Wish To Disclose

What is the situation you want to report?

Fraud

This should be a general description only, you will be asked for more details below.

Where did this situation occur?



We recognize that this incident may not have occurred in a particular location. However, if this incident was found in documentation or observed in a business transaction, please indicate accordingly.



Provide specific information regarding when this situation occurred.

Examples:

Tuesday, 3 May 2004
Two weeks ago
Approximately a month ago



***How did you become aware of this situation?**

If other, how?



Do you know of any other person(s) who are aware of this situation?

Please identify by name and title, if known, and include a description of this person's actions with regard to the situation



If you have a document or file that supports your report, most common file types can be uploaded:

[Click here to upload files](#)



*** Provide any other details regarding your concern, including the location of the people with information and any other circumstance that could be valuable in the evaluation and ultimate resolution of the situation.**

From: Eliot I. Bernstein [mailto:iviewit@iviewit.tv]
Sent: Sunday, January 10, 2010 8:00 AM
To: James Turley, Chairman and Chief Executive Officer @ Ernst & Young Global Limited (james.turley@ey.com)
Cc: Tim Armstrong - Chairman and Chief Executive Officer @ AOL Inc. (tim.armstrong@corp.aol.com); Artie Minson - Chief Financial Officer @ AOL Inc. (arthur.minson@corp.aol.com); Jerry McKinley @ AOL Inc. (mackinleyj@aol.com); Ira Parker - General Counsel and Executive Vice President, Corporate Development @ AOL Inc (ira.parker@corp.aol.com); Christopher Day - Assistant General Counsel - Patent Litigation, Prosecution, and Licensing @ AOL Inc. (Christopher.Day@corp.aol.com); Caroline Prochotska Rogers, Esquire (caroline@cprogers.com); Michele M. Mulrooney Esq. - Jackoway Tyerman Wertheimer Austen Mandelbaum & Morris (MMulrooney@JTWAMM.com); Marc R. Garber, Esquire @ Flaster

Please take your time and provide as much detail as possible, but exercise care to not provide details that may reveal your identity unless you wish to do so. It may be important to know if you are the only person aware of this situation.

When you submit the report, you will be issued a Report Key. Please write it down and keep it in a safe place. We ask you to use this Report Key along with the password of your choosing to return to EthicsPoint through the website or telephone hotline in 5 business days. By returning in 5 business days, you will have the opportunity to review any Follow-up Questions or submit more information about this incident.



Please choose a password for this report:

* Password:

* Re-enter Password:

Your passwords must match and be at least four characters long.