

EXHIBIT 4
Financial Statement Impact of SFAS 143

Panel A: Balance Sheet

	Firms Reporting	—Firms with—		Average Change	—Range—	
		Increase	Decrease		High	Low
Change in Liabilities	97	93	4	4.0%	34.8%	0.1%
Change in Assets	83	81	2	2.6%	29.8%	0.1%

Panel B: Income Statement

	Number of Firms	Average Change	—Range—	
			High	Low
Impact of Accretion Expense on Earnings:				
Positive Earnings from Continuing Operations	71	6.7%	86.7%	0.1%
Negative Earnings from Continuing Operations	11	(5.1%)	(19.5%)	(0.1%)
Impact of CAP on Net Earnings:				
Positive Impact	44	8.9%	65.7%	0.1%
Negative Impact	42	(16.7%)	(96.7%)	(0.1%)