

EXHIBIT 2
Statistical Sample Results Evaluation Table for Tests of Controls
Upper Limits at 5% Risk of Overreliance

Actual Number of Exceptions Found											
Sample Size	0	1	2	3	4	5	6	7	8	9	10
25	11.3	17.6	×	×	×	×	×	×	×	×	×
30	9.5	14.9	19.6	×	×	×	×	×	×	×	×
35	8.3	12.9	17.0	×	×	×	×	×	×	×	×
40	7.3	11.4	15.0	18.3	×	×	×	×	×	×	×
45	6.5	10.2	13.4	16.4	19.2	×	×	×	×	×	×
50	5.9	9.2	12.1	14.8	17.4	19.9	×	×	×	×	×
55	5.4	8.4	11.1	13.5	15.9	18.2	×	×	×	×	×
60	4.9	7.7	10.2	12.5	14.7	16.8	18.8	×	×	×	×
65	4.6	7.1	9.4	11.5	13.6	15.5	17.4	19.3	×	×	×
70	4.2	6.6	8.8	10.8	12.6	14.5	16.3	18.0	19.7	×	×
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.0	×
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	×
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.8	18.2
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4
125	2.4	3.8	5.0	6.1	7.2	8.3	9.3	10.3	11.3	12.3	13.2
150	2.0	3.2	4.2	5.1	6.0	6.9	7.8	8.6	9.5	10.3	11.1
200	1.5	2.4	3.2	3.9	4.6	5.2	5.9	6.5	7.2	7.8	8.4

× Over 20%

Note: This table presents upper limits as percentages, and assumes a large population.