

EXHIBIT 1
Total S&P 500 Audit Fees, Including Audit-Related Fees

(\$ in millions)	2001	2002		2003		2004	
Arthur Andersen	\$ 247.8	–	NA	–	NA	–	NA
Deloitte & Touche	\$ 392.3	\$ 565.7	44%	\$ 652.8	15%	\$ 928.6	42%
Ernst & Young	\$ 434.9	\$ 575.3	32%	\$ 652.5	13%	\$ 878.4	35%
KPMG	\$ 204.6	\$ 340.6	66%	\$ 445.6	31%	\$ 656.2	47%
PricewaterhouseCoopers	\$ 700.7	\$ 865.4	24%	\$1,044.2	21%	\$1,500.1	44%
Other	\$ 10.2	\$ 117.7	1,054%	\$ 66.5	–44%	\$ 65.7	–1%
Total	\$1,990.5	\$2,464.7	24%	\$2,861.6	16%	\$4,029.0	41%