

EXHIBIT 8
Proportion of Audit Fees and Average Fee per Auditee

| (% of total fees) | 2001 | 2002 | 2003 | 2004 | (\$ in millions) | 2001 | 2002 | 2003 | 2004 |
|-------------------|------------|------------|------------|------------|------------------|--------------|--------------|--------------|---------------|
| AA | 43% | NA | NA | NA | AA | \$2.9 | NA | NA | NA |
| D&T | 45% | 61% | 71% | 82% | D&T | \$5.0 | \$5.5 | \$6.3 | \$ 8.5 |
| E&Y | 58% | 63% | 73% | 82% | E&Y | \$3.7 | \$3.9 | \$4.4 | \$ 5.9 |
| KPMG | 46% | 65% | 76% | 87% | KPMG | \$3.7 | \$4.7 | \$5.8 | \$ 8.0 |
| PWC | 32% | 50% | 71% | 81% | PWC | \$4.9 | \$5.7 | \$6.8 | \$10.0 |
| Other | 55% | 70% | 46% | 68% | Other | \$0.6 | \$5.3 | \$6.0 | \$ 9.4 |
| Total | 41% | 58% | 71% | 82% | Total | \$4.0 | \$5.0 | \$5.8 | \$ 8.1 |