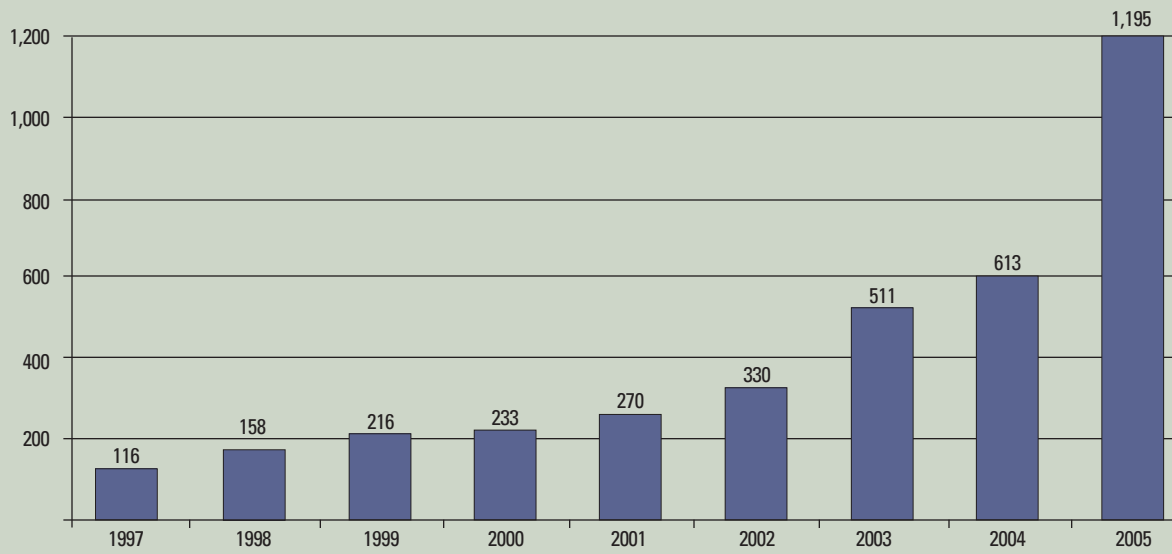


EXHIBIT 3
Restatements by U.S. Public Companies



Source: Glass Lewis & Co. (2003–2005), Huron Consulting (1997–2002)