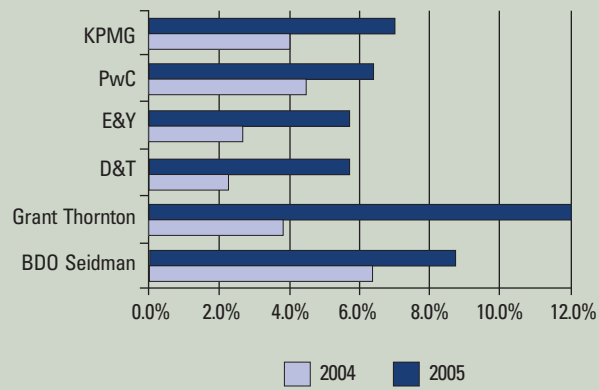


**EXHIBIT 8**  
Restatement Rate, by Audit Firm



Source: Glass Lewis; Public Accounting Report