

EXHIBIT 1
Types of Reviews

	2002	2003	2004*
Report Reviews	64	60	60
Engagement Reviews	184	186	159
System Reviews	396	392	303
Total	644	638	522

Source: for New York, as per the AICPA's database system, August 2005.

** 2004 data are incomplete and represent information available as of August 2005.*