

EXHIBIT 2 Results of Reviews			
	2002	2003	2004*
Unmodified Without LOC	47%	48%	47%
Unmodified with LOC	48%	48%	49%
Modified	4%	4%	3%
Adverse	1%	0%	1%

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.*