

**EXHIBIT 1**  
Auditor Turnover Scorecard

**2006 Auditor Changes**

Companies changing auditors	1,322
% of public companies	10.4%
Total auditor changes	1,394
Auditor-turnover rate	10.9%

**Four-year turnover "post-Andersen"**

Companies changing auditors	6,543
% of public companies	51.9%
Total auditor changes	7,629
Auditor-turnover rate	60.6%

Source: Glass, Lewis & Co., LLC; company filings