

EXHIBIT 2
Four-Year Audit Firm Scorecard (2003–2006)

Audit firm	Resigned/Dismissed		Replacement		Net gain/(loss)
Deloitte & Touche	320	6.0%	201	3.9%	-119
Ernst & Young	467	8.8%	182	3.5%	-285
KPMG	416	7.8%	128	2.5%	-288
PricewaterhouseCoopers	437	8.2%	99	1.9%	-338
Big Four total	1,640	30.8%	610	11.8%	-1,030
BDO Seidman	154	2.9%	282	5.5%	128
Grant Thornton	190	3.6%	249	4.8%	59
McGladrey & Pullen	36	0.7%	82	1.6%	46
Crowe Chizek	19	0.4%	52	1.0%	33
Second Tier total	399	7.5%	665	12.9%	266
Other firms	3,286	61.7%	3,874	75.2%	588
Smaller firms total	3,286	61.7%	3,874	75.2%	588
Grand total	5,325	100.0%	5,149	100.0%	

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

Note: The total number of replacements does not equal the total number of firms that resigned or were dismissed because, as of April 25, 2007, some companies had not yet disclosed replacement audit firms.