

EXHIBIT 5
Risky Pickups by the Eight Largest Audit Firms (2006)

Risk	E&Y	D&T	KPMG	PwC	GT	BDO	McGP	CC
Material weaknesses	25	19	9	3	19	13	10	3
Restatements	20	15	6	1	18	10	5	2
Disagreements	1	1	0	0	1	1	0	0
Inability to rely on management	0	0	1	0	0	0	0	0
Total	46	35	16	4	38	24	15	5
Percentage of all new additions	70%	81%	44%	29%	75%	52%	65%	36%

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

Note: Numbers above include companies that disclosed material weaknesses in prior filings but not in their auditor-change 8-K filings. None of the audit firms in this table picked up companies where the former auditors said they could not audit them because of scope limitations.