

**EXHIBIT 3**  
Prohibited Services (By Respondent's Firm Size)

I agree that auditing firms should also be able to provide:	2003 Survey	2006 Survey
Bookkeeping		
Large firms	4%	8%
Small firms	43%	50%
Information systems design		
Large firms	34%	20%
Small firms	48%	50%
Appraisal/valuation design		
Large firms	25%	22%
Small firms	37%	33%
Internal audit		
Large firms	33%	28%
Small firms	25%	30%
Actuarial services		
Large firms	40%	31%
Small firms	35%	37%
Human resources		
Large firms	37%	36%
Small firms	41%	37%
Broker/investment services		
Large firms	13%	9%
Small firms	15%	13%
Legal services		
Large firms	54%	42%
Small firms	38%	35%