

EXHIBIT 3
International Candidates Sitting for Various Certification Examinations

Examination	Number of International Candidates	Percentage of International Candidates
Certified Internal Auditors (CIA)	50,805*	78% (2003)
Certified Information Systems Auditor (CISA)	9,320	73% (2004)
Chartered Financial Analyst (CFA)	52,419	61% (2004)
Certified Management Accountant (CMA)	6,015	56% (2004)
U.S. Certified Public Accountant (CPA)	20,000	20% (2003)

Source: Numbers were obtained directly from the sponsoring organizations, with the exception of U.S. CPA numbers. Given at the CPA Review Course Providers meeting in Orlando, Fla., in August 2004, by Lorraine Sachs, executive director of NASBA. Official numbers for the U.S. CPA were not yet published.

*CIA provides its data as "parts" of exam rather than as "candidates."