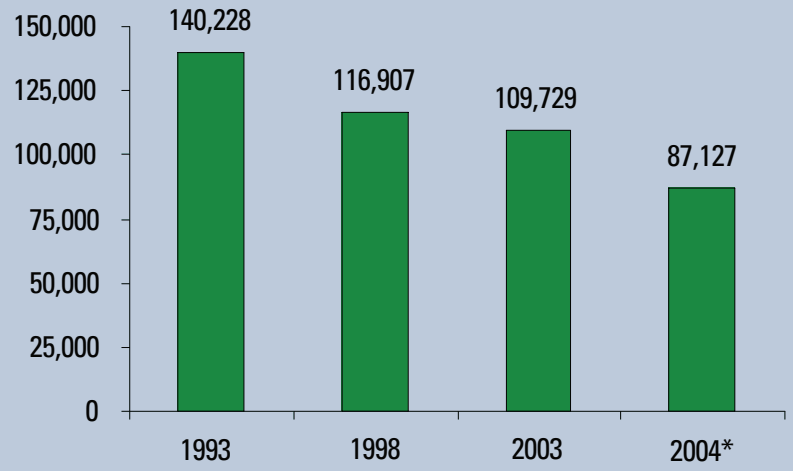
EXHIBIT 4
Number of U.S. CPA Exam Candidates 1993–2004



* First year of CBT, Computer-Based Testing (candidates from 4/5/2004 to 3/12/2005).
Source: NASBA reports.