

**EXHIBIT
LARGEST BANKRUPTCY FILINGS IN THE U.S. IN 2001 AND 2002**

| Company | Bankruptcy Date | Assets Listed in Filing (in millions) |
|--------------------------|------------------------|--|
| WorldCom | July 21, 2002 | \$103,900 |
| Enron | December 2, 2001 | 63,300 |
| Conseco, Inc. | December 18, 2002 | 61,392 |
| Global Crossing | January 28, 2002 | 30,185 |
| UAL Corp. | December 9, 2002 | 25,197 |
| Adelphia Communications | June 25, 2002 | 21,499 |
| Pacific Gas and Electric | April 6, 2001 | 21,470 |
| Kmart Corp | January 22, 2002 | 14,630 |
| The Finova Group | March 7, 2001 | 14,050 |
| NTL | May 8, 2002 | 13,026 |
| Reliance Group Holdings | June 12, 2001 | 12,598 |
| Federal-Mogul Corp | October 1, 2001 | 10,150 |
| <u>Total</u> | | <u>\$381,247</u> |

Source: Bankruptcy Data.com, a Division of New Generation Research, Inc.