

EXHIBIT
Content of Audit Committee Reports Before and After SOA

	2003 Reports	2004 Reports
Specifically discloses that the audit committee members are independent as defined by the NYSE rules.	73%	82%
Specifically names the financial expert on the committee or confirms that at least one member is a financial expert.	15	43
Clearly discloses that the audit committee is responsible for the appointment, retention, and compensation of the independent auditor.	35	47
Clearly discloses that the audit committee is responsible for oversight of the independent auditor's work.	69	86
Refers to preapproval of nonaudit services or mentions adopting a definite policy in this matter.	0	59
Includes a disclosure about engaging an independent counsel to assist in carrying out its functions	1	8
Discloses that there is a procedure for processing complaints received from employees regarding internal control, accounting, and auditing matters	0	0
Indicates the number of times the committee met during the reporting year.	19	26
Contains a definite conclusion that the auditor is independent and that the provision of nonaudit services does not impair the auditor's independence.	17	49