

EXHIBIT 2B
Descriptive Statistics: Audit Fees and Nonaudit Fees, Second-Tier Audit Firms (2000–2003)

Variable	2000		2001		2002		2003	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
Total fees	\$608,394	\$218,713	\$608,440	\$264,186	\$569,639	\$266,227	\$555,992	\$291,450
Audit fees	263,246	138,950	323,809	150,085	370,458	185,847	371,507	197,900
Nonaudit	345,148	80,674	284,631	89,460	199,182	58,801	184,485	65,350
Tax fees					97,138	33,300	89,819	30,000
Audit-related					71,720	15,450	64,565	12,500
All Other					30,324	0	30,101	0

Data were extracted from Standard & Poor's Audit Fee Database. The number of public audit clients included in the data was 62 in 2000, 63 in 2001, 80 in 2002, and 98 in 2003.

Note: The sum of the median audit and nonaudit fees does not equal the total median fees due to differences in distribution.