

**EXHIBIT 4**  
**Disagreement at Companies with Revenues Greater Than \$100 Million**

Company	Predecessor Auditor	Successor Auditor	Disagreement	Revenue	Audit Fee	Nonaudit Fee	Audit Fee, % of Rev.	Audit Fee, % of Assets	Industry Avg. Audit Fee, % of Rev.	Industry Nonaudit Fee, % of Assets
Blyth, Inc.	PwC	D&T	Requirements of SFAS 131, <i>Disclosures About Segments of an Enterprise and Related Information</i>	\$1,506	\$1.7	\$1.3	0.11	0.14	0.11	0.12
Dentrite International	E&Y	D&T	Revenue recognition policy used for the sale of certain irrevocable licenses. After discussion and review, the company agreed with E&Y's proposed use of the "sell-through" method for revenue recognition.	321	1.1	0.4	0.34	0.42	2.62	0.21
Meritage Corp.	KPMG	D&T	Information about entity formation, the absorption of expected losses and residual returns that a company must obtain to perform appropriate evaluations under FIN 46(R). To date, the company believes it has implemented FIN 46(R) in accordance with KPMG's interpretations.	1,471	0.5	0.5	0.03	0.05	0.11	0.12
Pemco Aviation Group	E&Y	GT	E&Y disagreed an error was due to a mathematical mistake; concluded it was due to a change in estimate resulting from a change in assumptions underlying the workers' compensation reserve.	190	1.6	0.1	0.84	1.52	0.15	0.16
Seitel Inc.*	E&Y	BKD	Disagreement related to applying certain rules for companies in bankruptcy.	131	0.6	0.0	0.46	0.16	0.15	0.05
Symbol Technologies	D&T	E&Y	Classification of certain 2002 investment. Dispute resolved by restating the company's results in accordance with D&T's views.	1,530	3.4	10.6	0.22	0.20	0.29	0.23

Source: Company Reports, FactSet, GLC.

Note: All figures in millions.

\* Company emerged from bankruptcy August 12, 2004.