

EXHIBIT 5
Audit Changes: Predecessor and Successor Firm Scorecard

Audit Firm	Was Predecessor	Auditor	Was Successor	Auditor	Net Gain/Loss
D&T	101	6%	68	4%	-33
E&Y	200	12	22	1	-178
KPMG	125	8	50	3	-75
PwC	138	9	24	2	-114
Big Four Total	564	35%	164	11%	-400
BDO Seidman	38	2	109	7	71
Grant Thornton	63	4	80	5	17
McGladrey & Pullen	9	1	28	2	19
Crowe Group	6	0	16	1	10
Second-Tier Total	116	7%	233	15%	117
All Other	929	58	1,146	74	217
Grand Total	1,609	100%	1,543	100%	

Source: Company Reports, FactSet, GLC.
Note: Not all companies have disclosed a successor auditor.