

**EXHIBIT 3**  
 Profile of Auditors Reported in Year of Restatement Announcement and Benchmark

	1997	1998	1999	2000	2001	2002	<p align="center"><b>No Restatements, Average 1997–2002</b></p> <p align="center"> <span style="color:red">■</span> Other    <span style="color:green">■</span> EY    <span style="color:blue">■</span> AA  <span style="color:yellow">■</span> DT    <span style="color:purple">■</span> PWC    <span style="color:orange">■</span> KPMG         </p>
Other	6.45%	18.18%	4.76%	9.00%	2.22%	6.58%	
PWC	35.48%	21.21%	38.10%	27.00%	24.44%	30.26%	
KPMG	3.23%	6.06%	14.29%	14.00%	12.59%	21.05%	
DT	6.45%	9.09%	13.10%	16.00%	12.59%	22.37%	
EY	29.03%	24.24%	17.86%	19.00%	28.89%	18.42%	
AA	19.35%	21.21%	11.90%	15.00%	19.26%	1.32%	