

EXHIBIT 4
Distribution by Two-Digit SIC Numbers and Auditing Firms

Two-Digit SIC Number	Auditor					Total
	AA	D&T	E&Y	KPMG	PwC	
20	1	1	1	1	1 (1)	5 [.80]
28	1	2		1	3 (1)	7 [.71]
29			2		5	7 [.71]
37			1		3	4 [.25]
37			1	2	2	5 [.80]
37		3	1		3	7 [.71]
48	1	1	2	(1)	2	6 [.33]
49	2	4 (1)		(1)	1	7 [.57]
53	1	1	2	1 (1)	1	6 [.00]
60	1			3 (1)	2	6 [.50]
63	1	2 (1)		1	2	6 [.67]
Total	8	14 (2)	10 (0)	9 (4)	25 (2)	66 [.56]

(Clients inherited from AA)
[Readily transparent rate]