

**EXHIBIT 3**  
Client Interaction and Public Opinion

Statement	Partners	Managers
Discussion with the audit committee regarding fraud risk factors and past fraudulent acts has increased.	2.0	2.3
The client or auditor relationship became more adversarial under SAS 99.	2.1	2.2
SAS 99 was written to increase public confidence in the accounting profession.	3.3	3.4
SAS 99 has been effective in increasing public opinion in audited financial statements.	3.2	3.1