

**EXHIBIT 2**  
Number of Companies and Nature of Extraordinary Items

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>Number of Companies</b>										
Presenting extraordinary items	91	55	63	64	74	61	55	78	42	12
Not presenting extraordinary items	509	545	537	536	526	539	545	522	558	588
Total number of companies	600	600	600	600	600	600	600	600	600	600
Percent presenting extraordinary items	15.17%	9.17%	10.50%	10.67%	12.33%	10.17%	9.17%	13.00%	7.00%	2.00%
Reporting gain from debt extinguishment	5	3	2	0	6	10	16	17	10	3
Reporting loss from debt extinguishment	54	50	58	62	67	45	32	53	30	1
Total	59	53	60	62	73	55	48	70	40	4
Percent reporting loss from debt extinguishment	91.53%	94.34%	96.67%	100.00%	91.78%	81.82%	66.67%	75.71%	75.00%	25.00%
<b>Nature</b>										
Debt extinguishment	59	53	60	62	73	56	48	70	40	4
Other	-	3	5	3	2	6	7	8	2	8
Total extraordinary items	59	56	65	65	75	62	55	78	42	12
Debt extinguishments as a percent of total extraordinary items	100%	95%	92%	95%	97%	90%	87%	90%	95%	33%

Adapted from *Accounting Trends and Techniques, 60th Edition* (AICPA, 2006)