

EXHIBIT 4
Realignment of Arthur Andersen's Clients

From Big Four Auditor	Secondary Realignments 2003–2005		Initial Realignments 2001–2002	
	Number	% of Total	Number	% of Total
To Big Four	47	28%	830	90%
To Nationals	71	43%	61	7%
To Locals and Regionals	49	29%	31	3%
Total	167	100%	922	100%

The number of client resignations and dismissals is based on information from Auditor+Trak and AuditAnalytics.com. The Big Four category refers to the largest four audit firms post-2003. Pre-2002, this category includes the largest five audit firms. The National category includes the next seven largest firms based on the "Public Accounting Report Top 100."