

EXHIBIT 2
 Number of Listed Companies
 Reporting Material Weaknesses,
 by Specific Issue

Issues	2006	2005
Accounting		
Stock options	123	66
Hedge accounting	89	56
Convertible securities	50	16
Lease accounting	47	142
Internal Control		
Nonroutine transactions	282	236
Period-end closing process	225	181
Control environment	99	64
Setting accounting policies	57	1
Management override	12	9
Other		
Subsidiary	69	29
Foreign operations	55	47
Acquired company	33	10

Source: Glass Lewis & Co., "The Materially Weak," *Yellow Card Trend Alert*, Feb. 27, 2007, p. 17.