

EXHIBIT 4
Candidates Passing All or Parts of the CPA Exam, 2004 and 2005

	Florida	New York	Texas
2004	61.1%	46.7%	58.7%
2005	81.1%	85.1%	81.0%

Source: *Candidate Performance on the Uniform CPA Examination, 2005 and 2006*, National Association of State Boards of Accountancy (data for the years 2004 and 2005).