

New Audit Committee Member Education

Survey Posted October 18, 2005 - November 11, 2005

In what capacity are you responding to this survey?	Percentage
Audit Committee member designated an "audit committee financial expert" (ACFE)	23.94%
Audit Committee member not designated an ACFE	9.86%
Board member not on the Audit Committee	5.63%
Chief Executive Officer	0.00%
Chief Financial Officer or Chief Accounting Officer	11.27%
Chief Audit Executive (Internal Audit)	26.76%
Office of General Counsel or External Counsel	4.23%
Corporate Tax Director	0.00%
Academic	4.23%
Other	11.27%
Independent Auditor	2.82%
TOTALS	100.00%

How satisfied are you that the process used to educate new audit committee members about their role and responsibilities, including the company's financial reporting processes, critical accounting policies and procedures, and risks, is effective?

All Participants	Percentage
Very satisfied	7.04%
Somewhat satisfied	33.80%
Needs improvement	33.80%
We do not have a formal education process in place	22.54%
Not sure	2.82%
TOTALS	100.00%

Audit Committee and Board Members Only	Percentage
Very satisfied	3.57%
Somewhat satisfied	28.57%
Needs improvement	46.43%
We do not have a formal education process in place	21.43%
Not sure	0.00%
TOTALS	100.00%