

Influencers of Independent Auditor's Compensation

Survey Posted Mar 17, 2004 - May 19, 2004

In what capacity are you responding to this survey?	Percentage
Audit Committee member designated an "audit committee financial expert" (ACFE)	16.05%
Audit Committee member not designated an ACFE	9.88%
Board member not on the Audit Committee	3.70%
Chief Executive Officer	1.23%
Chief Financial Officer or Chief Accounting Officer	12.35%
Chief Audit Executive (Internal Audit)	18.52%
Office of General Counsel or External Counsel	2.47%
Corporate Tax Director	0.00%
Academic	6.17%
Other	8.64%
Independent Auditor	20.99%
TOTALS	100.00%

Who in your opinion has the most influence in the consideration and establishment of the independent auditor's compensation?

All Participants	Percentage
CEO	12.05%
CFO/Controller	56.63%
Audit Committee	26.51%
Internal Audit	3.61%
Other	1.20%
Not Sure	0.00%
TOTALS	100.00%

Audit Committee and Board Members Only	Percentage
CEO	20.83%
CFO/Controller	54.17%
Audit Committee	20.83%
Internal Audit	4.17%
Other	0.00%
Not Sure	0.00%
TOTALS	100.00%