

## Total Audit Fees & Non-Audit Fees Paid by Accelerated Filers Over Five Years (3,667 Accelerated Filers)

### Total Fees & Non-Audit Fees Paid by Accelerated Filers<sup>1</sup>

	2002		2003		2004		2005		2006	
	\$	%	\$	%	\$	%	\$	%	\$	%
Total Audit Fees <sup>2</sup>	4,331,699,281	49.56%	5,283,073,033	59.83%	8,533,164,752	72.79%	9,684,285,746	78.33%	10,640,723,984	80.35%
Total Non-Audit Fees <sup>3</sup>	4,409,356,334	50.44%	3,547,124,228	40.17%	3,189,716,221	27.21%	2,679,174,648	21.67%	2,602,944,561	19.65%
Total Fees	8,741,055,615		8,830,197,261		11,722,880,973		12,363,460,394		13,243,668,545	

#### Notes

- 1) The research above is based on fees disclosed in SEC filings as of March 5, 2008. Only a small percentage of calendar year 2007 fees have been disclosed by registrants as of the research date and thus 2007 is not presented.
- 2) The fees above are based on fees paid by a population of 3667 accelerated filers, all accelerated filers as identified on March 5, 2008 that disclosed audit fees for each and every year displayed.
- 3) The total non-audit fees represent the aggregate of all other disclosed fees that are not audit fees. For a breakdown of the fees that constitute the total non-audit fees, see definitions on next page. Non-audit fees includes Audit Related Fees, which have been relatively flat over the five years:
  - 2002: \$1,105,623,207
  - 2003: \$1,242,290,444
  - 2004: \$1,319,325,530