

Appendix A: Stock-Option Backdating Scandal

At least 257 companies have announced internal reviews, SEC inquiries, or Justice Department subpoenas related to their historical stock-option grants. We provide details for these companies in the following tables. (List as of March 16, 2007.) Updates marked in red and by an asterisk *.

We've grouped the 257 companies into three categories: 70 that have not completed their internal investigations, 171 that completed their internal investigations, and 16 that completed internal investigations but said they didn't find any problems with their stock-option accounting.

Category 1: Companies that have ongoing internal investigations

Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restatements	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
1 99 Cents Only Stores	NDN	811	Yes							Yes					BDO Seidman
2 Actel Corp.	ACTL	400	Yes	Yes		Yes		Yes	Yes			Yes			Ernst & Young
3 Active Power Inc.*	ACPW	130	Yes						Yes						Ernst & Young
4 AES Corp.*	AES	14,940	Yes							Yes					Deloitte & Touche
5 Atmel Corp.	ATML	2,053	Yes	Yes		Yes			Yes	Yes					PricewaterhouseCoopers
6 Back Yard Burgers Inc.	BYBI	30	Yes							Yes					PricewaterhouseCoopers
7 Barnes & Noble Inc.	BKS	2,258	Yes	Yes	Yes	Yes				Yes					BDO Seidman
8 BEA Systems Inc.	BEAS	4,906	Yes	Yes				Yes	Yes	Yes		Yes			Ernst & Young
9 Bell Microproducts Inc.	BELM	211	Yes									Yes			PricewaterhouseCoopers
10 Biomet Inc.	BMET	10,186	Yes	Yes		Yes				Yes					Ernst & Young
11 Black Box Corp.	BBOX	746	Yes	Yes		Yes				Yes		Yes			BDO Seidman
12 Blue Coat Systems Inc.	BCSI	195	Yes	Yes		Yes			Yes	Yes	Yes				Ernst & Young
13 Boston Communications Group Inc.	BCGI	72	Yes	Yes		Yes		Yes	Yes	Yes		Yes			Ernst & Young
14 Chesapeake Energy Corp.	CHK	14,384	Yes												PricewaterhouseCoopers
15 Citrix Systems Inc.*	CTXS	5,394	Yes						Yes	Yes				AeA	Ernst & Young
16 Coherent Inc.*	COHR	1,007	Yes	Yes		Yes				Yes			1994		Deloitte & Touche
17 Converse Technology Inc.	CMVT	5,016	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes					Deloitte & Touche
18 Eclipsys Corp.*	ECLP	1,044	Yes							Yes					PricewaterhouseCoopers
19 Electronics for Imaging Inc.	EFII	1,295	Yes	Yes		Yes				Yes			1994		PricewaterhouseCoopers
20 Embarcadero Technologies Inc.	EMBT	198	Yes			Yes			Yes	Yes	Yes				PricewaterhouseCoopers
21 EPIX Pharmaceuticals Inc.*	EPIX	210	Yes						Yes	Yes					Ernst & Young
22 ePlus Inc.	PLUS	92	Yes			Yes			Yes	Yes					Deloitte & Touche
23 Extreme Networks Inc.	EXTR	406	Yes	Yes					Yes	Yes		Yes			Ernst & Young
24 Family Dollar Stores Inc.	FDO	4,373	Yes			Yes				Yes		Yes			PricewaterhouseCoopers
25 Finisar Corp.	FNSR	1,176	Yes			Yes			Yes	Yes					Ernst & Young

Source: Glass Lewis, Wall Street Journal, Bloomberg, Reuters, Stanford Securities Class Action Clearinghouse, FASB, Analyst's Accounting Observer, company filings. See legend for column explanations.

Category 1: Companies that have ongoing internal investigations (continued)

Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restatements	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
26	Flir Systems Inc.*	FLIR	2,119	Yes		Yes			Yes	Yes					KPMG
27	Forrester Research Inc.*	FORR	654	Yes				Yes	Yes	Yes	Yes				BDO Seidman
28	Fossil Inc.	FOSL	1,485	Yes						Yes					Deloitte & Touche
29	Getty Images Inc.*	GYI	2,622	Yes	Yes		Yes			Yes					PricewaterhouseCoopers
30	Hansen Natural Corp.	HANS	2,880	Yes	Yes		Yes			Yes					Deloitte & Touche
31	iBasis Inc.	IBAS	281	Yes	Yes			Yes	Yes	Yes					Deloitte & Touche
32	Insight Enterprises Inc.	NSIT	1,065	Yes	Yes		Yes			Yes					KPMG
33	Integrated Silicon Solution Inc.	ISSI	189	Yes	Yes		Yes		Yes	Yes				AeA	Ernst & Young
34	Interwoven Inc.*	IWOV	693	Yes						Yes		Yes			Ernst & Young
35	Jabil Circuit Inc.	JBL	8,543	Yes	Yes	Yes	Yes		Yes	Yes		Yes			KPMG
36	Jupitermedia Corp.	JUPM	222	Yes			Yes					Yes			Deloitte & Touche
37	Kopin Corp.	KOPN	228	Yes			Yes					Yes		AeA	Deloitte & Touche
38	K-V Pharmaceutical Co.	KV.A	1,105	Yes			Yes			Yes					KPMG
39	Management Network Group Inc.	TMNG	54	Yes					Yes	Yes					Deloitte & Touche
40	Marvell Technology Group Ltd.	MRVL	12,078	Yes	Yes	Yes	Yes		Yes	Yes	Yes				PricewaterhouseCoopers
41	McAfee Inc.*	MFE	3,863	Yes	Yes	Yes	Yes	Yes	Yes	Yes					Deloitte & Touche
42	Michaels Stores Inc.	MIK	5,113	Yes	Yes	Yes	Yes			Yes					Ernst & Young
43	MicroIslet Inc.	MII	71	Yes						Yes	Yes				Deloitte & Touche
44	MIPS Technologies Inc.	MIPS	312	Yes	Yes		Yes		Yes	Yes					Ernst & Young
45	M-Systems Flash Disk Pioneers Ltd.	FLSH	1,058	Yes	Yes		Yes		Yes	Yes	Yes				Ernst & Young
46	Novell Inc.	NOVL	2,407	Yes						Yes			1994		PricewaterhouseCoopers
47	O.I. Corp.	OICO	32	Yes											Grant Thornton
48	Par Pharmaceutical Companies Inc.*	PRX	876	Yes	Yes		Yes					Yes			Deloitte & Touche
49	Pediatrix Medical Group Inc.*	PDX	2,096	Yes	Yes	Yes		Yes	Yes	Yes					PricewaterhouseCoopers
50	Radio One Inc.*	ROIA	48	Yes					Yes	Yes					Ernst & Young
51	RSA Security Inc.	RSAS	1,102	Yes	Yes	Yes	Yes					Yes			Deloitte & Touche
52	SafeNet Inc.	SFNT	462	Yes	Yes	Yes	Yes	Yes	Yes	Yes					Ernst & Young
53	Selectica Inc.	SLTC	69	Yes						Yes	Yes				Armanino McKenna
54	Semtech Corp.	SMTC	1,115	Yes	Yes	Yes	Yes	Yes	Yes	Yes					Ernst & Young
55	Sharper Image Corp.	SHRP	137	Yes			Yes		Yes	Yes		Yes			Deloitte & Touche
56	Sigma Designs Inc.	SIGM	200	Yes	Yes		Yes		Yes	Yes	Yes			AeA	Armanino McKenna
57	Silicon Storage Technology Inc.*	SSTI	542	Yes						Yes				AeA	PricewaterhouseCoopers
58	Sonic Solutions	SNIC	468	Yes					Yes			Yes			BDO Seidman
59	Sunrise Senior Living Inc.*	SRZ	1,383	Yes	Yes		Yes			Yes					Ernst & Young
60	Sycamore Networks Inc.	SCMR	1,215	Yes	Yes	Yes	Yes		Yes	Yes	Yes				PricewaterhouseCoopers

Source: Glass Lewis, Wall Street Journal, Bloomberg, Reuters, Stanford Securities Class Action Clearinghouse, FASB, Analyst's Accounting Observer, company filings. See legend for column explanations.

Category 1: Companies that have ongoing internal investigations (continued)

Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restatements	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
61 Tetra Tech Inc.	TTEK	947	Yes			Yes				Yes	Yes	Yes			PricewaterhouseCoopers
62 Thomas Group Inc.*	TGIS	152	Yes						Yes						Hein & Associates
63 Thoratec Corp.*	THOR	985	Yes							Yes					Deloitte & Touche
64 Trident Microsystems	TRID	1,358	Yes	Yes	Yes	Yes		Yes	Yes	Yes					PricewaterhouseCoopers
65 TurboChef Technologies Inc.*	OVEN	421	Yes	Yes								Yes			Ernst & Young
66 Ulticom Inc.	ULCM	460	Yes			Yes		Yes		Yes					Deloitte & Touche
67 UTStarcom Inc.	UTSI	1,234	Yes						Yes	Yes		Yes	2004		PricewaterhouseCoopers
68 Verint Systems Inc.	VRNT	1,083	Yes	Yes				Yes	Yes	Yes					Deloitte & Touche
69 Wireless Facilities Inc.*	WFII	155	Yes						Yes	Yes		Yes			Grant Thornton
70 World Air Holdings Inc.	WLDA	211	Yes							Yes					KPMG

Source: Glass Lewis, Wall Street Journal, Bloomberg, Reuters, Stanford Securities Class Action Clearinghouse, FASB, Analyst's Accounting Observer, company filings. See legend for column explanations.

Note: Tables continue on the following pages.

Category 2: Companies that completed their internal investigations or did not conduct internal investigations

Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restatements	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
71 Able Energy Inc.	ABLE	16	Yes	Yes											Marcum & Kliegman
72 Activision Inc.	ATVI	3,330	Yes	Yes		Yes			Yes	Yes					PricewaterhouseCoopers
73 Adobe Systems Inc.	ADBE	21,654	Yes			Yes									KPMG
74 Affiliated Computer Services Inc.	ACS	6,323	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes				PricewaterhouseCoopers
75 Affymetrix Inc.*	AFFX	1,452	Yes	Yes		Yes			Yes	Yes					Ernst & Young
76 Agile Software Corp.*	AGIL	354	Yes			Yes			Yes	Yes		Yes			PricewaterhouseCoopers
77 Alkermes Inc.	ALKS	1,636	Yes	Yes		Yes			Yes	Yes	Yes		2004		Deloitte & Touche
78 Altera Corp.	ALTR	7,894	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes		2004		PricewaterhouseCoopers
79 American Technology Corp.	ATCO	128	Yes						Yes	Yes	Yes				Swenson Advisors
80 American Tower Corp.	AMT	12,980	Yes	Yes	Yes	Yes			Yes	Yes	Yes				Deloitte & Touche
81 Amkor Technology Inc.	AMKR	1,338	Yes	Yes		Yes			Yes	Yes	Yes	Yes			PricewaterhouseCoopers
82 Analog Devices Inc.	ADI	12,059		Yes	Yes	Yes						Yes			Ernst & Young
83 AON Corp.*	AOC	11,105	Yes						Yes						Ernst & Young
84 Apollo Group Inc.	APOL	9,296	Yes	Yes	Yes	Yes		Yes	Yes	Yes					Deloitte & Touche
85 Apple Computer Inc.	AAPL	50,077	Yes	Yes	Yes	Yes		Yes	Yes	Yes			1994		KPMG
86 Applied Micro Circuits Corp.	AMCC	869	Yes	Yes	Yes	Yes			Yes	Yes		Yes		AeA	Ernst & Young
87 Applied Signal Technology Inc.	APSG	170	Yes						Yes	Yes					Ernst & Young
88 Aspen Technology Inc.	AZPN	565	Yes			Yes			Yes	Yes	Yes		2004		Deloitte & Touche
89 Asyst Technologies Inc.	ASYT	303	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes			PricewaterhouseCoopers
90 Autodesk Inc.*	ADSK	8,107	Yes	Yes		Yes			Yes	Yes			1994		Ernst & Young
91 Avanir Pharmaceuticals	AVNR	85	Yes												Deloitte & Touche
92 BakBone Software Inc.	BKBO	89	Yes						Yes						Deloitte & Touche
93 bebe Stores Inc.	BEBE	2,102	Yes												Deloitte & Touche
94 Bed Bath & Beyond Inc.	BBBY	10,499	Yes	Yes		Yes				Yes					KPMG
95 Borland Software Corp.*	BORL	394	Yes									Yes			PricewaterhouseCoopers
96 Broadcom Corp.	BRCM	19,887	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes			IESOC	Ernst & Young
97 Brocade Communications Systems Inc.	BRCD	1,829	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			AeA	KPMG
98 Brooks Automation Inc.	BRKS	1,026	Yes	Yes	Yes	Yes		Yes	Yes	Yes		Yes	2004		PricewaterhouseCoopers
99 CA Inc.	CA	11,875	Yes						Yes	Yes	Yes		1994		KPMG
100 Cablevision Systems Corp.	CVC	6,448	Yes	Yes	Yes				Yes	Yes					KPMG
101 Cardinal Financial Corp.*	CFNL	242	Yes									Yes			KPMG
102 Caremark Rx Inc.	CMX	21,544		Yes	Yes	Yes							1994		Ernst & Young
103 CEC Entertainment Inc.	CEC	931	Yes	Yes					Yes	Yes					Deloitte & Touche
104 Central European Media Enterprises	CETV	3,014	Yes						Yes		Yes				Deloitte & Touche
105 Ceradyne Inc.	CRDN	1,236	Yes	Yes		Yes				Yes					PricewaterhouseCoopers

Source: Glass Lewis, Wall Street Journal, Bloomberg, Reuters, Stanford Securities Class Action Clearinghouse, FASB, Analyst's Accounting Observer, company filings. See legend for column explanations.

Category 2: Companies that completed their internal investigations or did not conduct internal investigations (continued)

Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restate-ments	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
106	Cheesecake Factory Inc.	CAKE	1,851	Yes	Yes	Yes			Yes	Yes					PricewaterhouseCoopers
107	Children's Place Retail Stores Inc.	PLCE	1,655	Yes	Yes	Yes		Yes	Yes	Yes		Yes			Deloitte & Touche
108	Chordiant Software Inc.	CHRD	206	Yes	Yes	Yes			Yes	Yes					BDO Seidman
109	Cirrus Logic Inc.*	CRUS	612	Yes	Yes	Yes		Yes	Yes	Yes					Ernst & Young
110	Clorox Co.	CLX	9,031	Yes									1994		Ernst & Young
111	CNET Networks Inc.	CNET	1,371	Yes	Yes	Yes		Yes	Yes	Yes					KPMG
112	Cognos Inc.	COGN	3,794	Yes											Ernst & Young
113	Columbia Laboratories Inc.	CBRX	221	Yes											Goldstein Golub Kessler
114	Computer Sciences Corp.*	CSC	10,464	Yes	Yes	Yes	Yes		Yes	Yes					Deloitte & Touche
115	Copart Inc.	CPRT	2,620	Yes						Yes					Ernst & Young
116	Corillian Corp.*	CORI	226	Yes								Yes			KPMG
117	Corinthian Colleges Inc.	COCO	1,170	Yes	Yes		Yes			Yes		Yes			Ernst & Young
118	Costco Wholesale Corp.	COST	24,917	Yes											KPMG
119	Crown Castle International Corp.*	CCI	7,320	Yes	Yes		Yes			Yes					KPMG
120	Cyberonics Inc.	CYBX	545	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes				KPMG
121	Cymer Inc.*	CYMI	1,548	Yes								Yes			KPMG
122	Cytec Corp.*	CYTC	3,461	Yes					Yes	Yes					Deloitte & Touche
123	Dean Foods Co.	DF	5,660	Yes	Yes		Yes								Deloitte & Touche
124	Delta Petroleum Corp.	DPTR	892	Yes	Yes	Yes									KPMG
125	DesCartes Systems Group Inc.*	DSGX	195	Yes											Deloitte & Touche
126	Digital River Inc.	DRIV	2,234	Yes	Yes		Yes		Yes						Ernst & Young
127	Ditech Networks Corp.	DITC	234	Yes			Yes		Yes	Yes					PricewaterhouseCoopers
128	Dot Hill Systems Corp.	HILL	145	Yes			Yes			Yes		Yes			Deloitte & Touche
129	Dycom Industries Inc.	DY	831	Yes								Yes			Deloitte & Touche
130	EGL Inc.	EAGL	1,457	Yes											PricewaterhouseCoopers
131	Electronic Clearing House Inc.	ECHO	102	Yes							Yes				BDO Seidman
132	EMCORE Corp.	EMKR	270	Yes			Yes		Yes	Yes					Deloitte & Touche
133	Endocare Inc.	ENDO	66	Yes	Yes	Yes									Ernst & Young
134	Engineered Support System Inc.	EASI	N/A		Yes	Yes		Yes							PricewaterhouseCoopers
135	Equinix Inc.	EQIX	1,496	Yes	Yes	Yes	Yes			Yes					PricewaterhouseCoopers
136	F5 Networks Inc.	FFIV	2,114	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes				PricewaterhouseCoopers
137	First American Corp.	FAF	3,629	Yes	Yes	Yes	Yes		Yes	Yes			1994		PricewaterhouseCoopers
138	Foundry Networks Inc.	FDRY	1,403	Yes	Yes	Yes		Yes	Yes	Yes		Yes			Ernst & Young
139	Gap Inc.	GPS	13,965	Yes								Yes	1994, 2004		Deloitte & Touche
140	Genesee & Wyoming Inc.	GWR	1,144	Yes											PricewaterhouseCoopers

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141 Gensym Corp.*	GNSM	7	Yes						Yes	Yes					Vitale Caturano & Co.
142 Glenayre Technologies Inc.*	GEMS	158	Yes			Yes			Yes	Yes					Ernst & Young
143 Greater Bay Bancorp	GBBK	1,476	Yes									Yes			PricewaterhouseCoopers
144 GSI Group Inc.*	GSIG	386	Yes									Yes			Ernst & Young
145 Hain Celestial Group Inc.	HAIN	1,096	Yes			Yes						Yes			Ernst & Young
146 HCC Insurance Holdings Inc.	HCC	3,482	Yes	Yes		Yes		Yes	Yes	Yes	Yes				PricewaterhouseCoopers
147 Home Depot Inc.	HD	78,286	Yes	Yes	Yes	Yes							1994		KPMG
148 Insituform Technologies Inc.	INSU	636	Yes												PricewaterhouseCoopers
149 InterNAP Network Services Corp.	INAP	616	Yes												PricewaterhouseCoopers
150 Interpublic Group of Cos.	IPG	4,937	Yes									Yes	1994		PricewaterhouseCoopers
151 Intuit Inc.	INTU	8,874	Yes	Yes	Yes									IESOC	Ernst & Young
152 j2 Global Communications Inc.*	JCOM	1,163	Yes			Yes			Yes	Yes					Deloitte & Touche
153 Juniper Networks Inc.*	JNPR	8,763	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes			Ernst & Young
154 KB Home*	KBH	3,701	Yes	Yes	Yes			Yes	Yes	Yes					Ernst & Young
155 Keane Inc.*	KEA	814	Yes	Yes						Yes		Yes	2004		Ernst & Young
156 Keithley Instruments Inc.	KEI	186	Yes	Yes		Yes				Yes		Yes		AeA	PricewaterhouseCoopers
157 Keryx Biopharmaceuticals Inc.	KERX	448	Yes												KPMG
158 Key Energy Services Inc.	KEGS	1,957	Yes						Yes	Yes					Grant Thornton
159 King Pharmaceuticals Inc.	KG	3,938	Yes												PricewaterhouseCoopers
160 KLA-Tencor Corp.	KLAC	8,071	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes		1994, 2004	IESOC	PricewaterhouseCoopers Russell Bedford Stefanou Mirchandani
161 Knobias Inc.	KNBS	4	Yes						Yes	Yes					Ernst & Young
162 Kos Pharmaceuticals Inc.	KOSP	1,985	Yes	Yes	Yes				Yes	Yes	Yes				PricewaterhouseCoopers
163 L-3 Communications Holdings Inc.*	LLL	9,066	Yes	Yes		Yes									Grant Thornton
164 Landry's Restaurants Inc.*	LVN	630	Yes	Yes					Yes	Yes					KPMG
165 Macrovision Corp.	MVSN	1,032	Yes	Yes	Yes						Yes		2004	AeA	PricewaterhouseCoopers
166 Mattel Inc.*	MAT	8,073	Yes			Yes						Yes			Deloitte & Touche
167 Maxim Integrated Products Inc.	MXIM	9,836	Yes	Yes	Yes	Yes		Yes	Yes	Yes					BDO Seidman
168 MDC Partners Inc.	MDCA	208	Yes												Moss Adams
169 Meade Instruments Corp.	MEAD	57	Yes	Yes		Yes			Yes	Yes	Yes				Ernst & Young
170 Medarex Inc.	MEDX	1,189	Yes	Yes	Yes	Yes		Yes	Yes	Yes					PricewaterhouseCoopers
171 Mercury Interactive Corp.	MERQ	3,294	Yes	Yes		Yes		Yes	Yes	Yes	Yes				Ernst & Young
172 Microtune Inc.*	TUNE	276	Yes	Yes		Yes			Yes	Yes	Yes				Ernst & Young
173 Millennium Pharmaceuticals Inc.	MLNM	3,266	Yes	Yes											Ernst & Young
174 Mills Corp.	MLS	839	Yes						Yes						Ernst & Young

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175	Mobility Electronics Inc.*	MOBE	112	Yes								Yes			KPMG
176	Moldflow Corp.	MFLO	129	Yes											Grant Thornton
177	Molex Inc.	MOLX	5,949	Yes	Yes	Yes	Yes		Yes						Ernst & Young
178	Monster Worldwide Inc.	MNST	4,944	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	2004		BDO Seidman
179	Nabi Biopharmaceuticals	NABI	400	Yes						Yes		Yes			Ernst & Young
180	Nabors Industries Ltd.	NBR	8,454	Yes	Yes										PricewaterhouseCoopers
181	Network Appliance Inc.	NTAP	12,588	Yes			Yes							AeA	Deloitte & Touche
182	Newpark Resources Inc.	NR	507	Yes			Yes	Yes	Yes		Yes				Ernst & Young
183	NVIDIA Corp.*	NVDA	8,590	Yes	Yes		Yes		Yes	Yes					PricewaterhouseCoopers
184	NYFIX Inc.	NYFX	148	Yes	Yes	Yes	Yes		Yes	Yes	Yes				Friedman
185	Omnicell Inc.	OMCL	406	Yes					Yes						Ernst & Young
186	Openwave Systems Inc.	OPWV	1,385	Yes	Yes	Yes	Yes		Yes	Yes	Yes				KPMG
187	Orbital Sciences Corp.	ORB	1,080	Yes					Yes	Yes	Yes	Yes			PricewaterhouseCoopers
188	Parametric Technology Corp.	PMTC	1,597	Yes											PricewaterhouseCoopers
189	Peet's Coffee & Tea Inc.	PEET	365	Yes			Yes		Yes	Yes					Deloitte & Touche
190	Pixar	PIXR	N/A	Yes	Yes	Yes									KPMG
191	PMC-Sierra Inc.	PMCS	1,088	Yes	Yes		Yes		Yes	Yes	Yes	Yes			Deloitte & Touche
192	Pool Corp.	POOL	1,967	Yes											Ernst & Young
193	Power Integrations Inc.*	POWI	708	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			AeA	Deloitte & Touche
194	Progress Software Corp.	PRGS	930	Yes	Yes		Yes		Yes	Yes	Yes				Deloitte & Touche
195	Quest Software Inc.	QSFT	1,386	Yes	Yes			Yes	Yes	Yes					Deloitte & Touche
196	QuickLogic Corp.	QUIK	116	Yes	Yes		Yes			Yes		Yes	2004	AeA	PricewaterhouseCoopers
197	Rambus Inc.	RMBS	2,649	Yes			Yes	Yes	Yes	Yes	Yes				PricewaterhouseCoopers
198	Redback Networks Inc.	RBAK	1,268	Yes	Yes	Yes				Yes					PricewaterhouseCoopers
199	ReGen Biologics Inc.	RGBI	24	Yes					Yes	Yes	Yes				Ernst & Young
200	Renal Care Group Inc.*	RCI	N/A			Yes	Yes								Ernst & Young
201	Research In Motion Ltd.*	RIMM	15,819	Yes	Yes		Yes	Yes	Yes						Ernst & Young
202	Restoration Hardware Inc.	RSTO	233	Yes											Deloitte & Touche
203	Sanmina-SCI Corp.	SANM	2,424	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes			KPMG
204	Sapient Corp.	SAPE	647	Yes	Yes			Yes	Yes	Yes					PricewaterhouseCoopers
205	SBA Communications Corp.	SBAC	2,878	Yes											Ernst & Young
206	ScanSource Inc.	SCSC	823	Yes			Yes	Yes		Yes	Yes				Ernst & Young
207	Sepracor Inc.*	SEPR	5,349	Yes	Yes		Yes		Yes	Yes					PricewaterhouseCoopers
208	Shaw Group Inc.	SGR	1,904	Yes					Yes		Yes				Ernst & Young
209	Silicon Image Inc.	SIMG	987	Yes	Yes					Yes					Deloitte & Touche

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Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restate-ments	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
210 Skins Inc.	SKNN	40	Yes						Yes						Mahoney Cohen & Co.
211 SmartForce PLC*	SMTF	N/A		Yes								Yes			Ernst & Young
212 Sonus Networks Inc.*	SONS	1,021	Yes	Yes					Yes	Yes		Yes		AeA	Deloitte & Touche
213 Sotheby's*	BID	2,486	Yes						Yes						Deloitte & Touche
214 SPSS Inc.	SPSS	515	Yes			Yes					Yes				Grant Thornton
215 Staples Inc.	SPLS	18,698	Yes			Yes									Ernst & Young
216 Stolt-Nielsen S.A.	SNSA	1,677	Yes	Yes							Yes				Deloitte & Touche
217 Sunrise Telecom Inc.	SRTI	121	Yes	Yes		Yes			Yes	Yes					KPMG
218 Sun-Times Media Group Inc.*	SVN	459	Yes						Yes	Yes					KPMG
219 SVB Financial Group	SIVB	1,550	Yes										1994, 2004		KPMG
220 Sysview Technology Inc.	SYVT	30	Yes	Yes					Yes						Clancy & Co.
221 Take-Two Interactive Software Inc.*	TTWO	677	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes					Ernst & Young
222 Tesco Corp.*	TESOF	841	Yes												PricewaterhouseCoopers
223 Third Wave Technologies Inc.	TWTI	171	Yes									Yes			Grant Thornton
224 THQ Inc.	THQI	1,533	Yes	Yes		Yes			Yes	Yes	Yes				Deloitte & Touche
225 Transaction Systems Architects Inc.	TSAI	1,250	Yes						Yes	Yes					KPMG
226 Tyco International Ltd.	TYC	59,564	Yes						Yes						Deloitte & Touche
227 Ultratech Inc.	UTEK	331	Yes									Yes			Ernst & Young
228 UnitedHealth Group Inc.	UNH	59,589	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes				Deloitte & Touche
229 Valeant Pharmaceuticals International	VRX	1,814	Yes	Yes		Yes			Yes	Yes	Yes				PricewaterhouseCoopers
230 VeriSign Inc.	VRSN	5,256	Yes	Yes	Yes			Yes	Yes	Yes		Yes	2004	IESOC	KPMG
231 ViaSat Inc.	VSAT	729	Yes							Yes					PricewaterhouseCoopers
232 Vitesse Semiconductor	VTSS	688	Yes	Yes	Yes	Yes		Yes	Yes	Yes		Yes			KPMG
233 Waste Connections Inc.	WCN	1,827	Yes			Yes				Yes		Yes			PricewaterhouseCoopers
234 Western Digital Corp.	WDC	3,702	Yes			Yes				Yes				IESOC	KPMG
235 Wet Seal Inc.	WTSLA	477	Yes						Yes	Yes					Deloitte & Touche
236 Wind River Systems Inc.	WIND	873	Yes							Yes					PricewaterhouseCoopers
237 Witness Systems Inc.	WITS	506	Yes	Yes		Yes		Yes	Yes	Yes	Yes			AeA	KPMG
238 Xilinx Inc.	XLNX	7,846	Yes	Yes		Yes				Yes			1994, 2004	IESOC	Ernst & Young
239 XM Satellite Radio Holdings Inc.	XMSR	3,658	Yes	Yes											KPMG
240 Zarlink Semiconductor Inc.	ZL	262	Yes												Ernst & Young
241 Zoran Corp.*	ZRAN	1,103	Yes	Yes	Yes	Yes			Yes	Yes				AeA	PricewaterhouseCoopers

Source: Glass Lewis, Wall Street Journal, Bloomberg, Reuters, Stanford Securities Class Action Clearinghouse, FASB, Analyst's Accounting Observer, company filings. See legend for column explanations.

Note: Tables continue on the following pages.

Category 3: Companies that completed internal investigations but said they didn't find any problems with their stock-option accounting

Company	Ticker	Market value (\$M)	Internal	SEC	DoJ	Shareholder suits	Criminal cases	Executive or director departures	Restatements	Late filings	Material weaknesses	Accel. vesting	FASB comment letters	Lobby group	Auditor
242	American National Bankshares Inc.*	AMNB	138	Yes											Yount, Hyde, & Barbour
243	Amylin Pharmaceuticals Inc.	AMLN	5,813	Yes											Ernst & Young
244	ArthroCare Corp.*	ARTC	1,172	Yes	Yes	Yes									PricewaterhouseCoopers
245	Cabot Oil & Gas Corp.	COG	2,533	Yes								Yes			PricewaterhouseCoopers
246	Electronic Arts Inc.	ERTS	14,835	Yes	Yes	Yes									KPMG
247	Exar Corp.	EXAR	484	Yes											PricewaterhouseCoopers
248	Harris Interactive Inc.	HPOL	304	Yes											PricewaterhouseCoopers
249	Linear Technology Corp.	LLTC	10,672	Yes	Yes	Yes	Yes					Yes			Ernst & Young
250	MIVA Inc.	MIVA	102	Yes								Yes	2004		BDO Seidman
251	Navigators Group Inc.	NAVX	781	Yes											KPMG
252	Novellus Systems Inc.	NVLS	2,866	Yes		Yes						Yes			Ernst & Young
253	Optical Communication Products Inc.	OCPI	227	Yes								Yes			Deloitte & Touche
254	Parallel Petroleum Corp.*	PLLL	717	Yes											BDO Seidman
255	ParkerVision Inc.*	PRKR	226	Yes											PricewaterhouseCoopers
256	Royal Gold Inc.	RGLD	759	Yes									2004		PricewaterhouseCoopers
257	Triqint Semiconductor Inc.*	TQNT	603	Yes		Yes						Yes	2004	AeA	KPMG

Source: Glass Lewis, Wall Street Journal, Bloomberg, Reuters, Stanford Securities Class Action Clearinghouse, FASB, Analyst's Accounting Observer, company filings. See legend for column explanations.

Legend: **Market value** – company's market capitalization as of the announcement date of its review or investigation. **Internal** – company announced an internal review. **SEC** – company is part of a Securities and Exchange Commission informal inquiry or investigation. **DoJ** – company received a subpoena from U.S. attorney. **Shareholder suits** – company was named a defendant in shareholder litigation. **Criminal cases** – criminal charges were filed against company executives. **Executive or director departures** – company officers or directors were fired, demoted or resigned in connection with the company's stock-option investigation. **Restatements** – company announced it will restate historical financial statements to correct stock-based compensation expense. **Late filings** – company delayed at least one annual or quarterly filing in connection with its stock-option review. **Material weaknesses** – company disclosed it has a material weakness in its internal controls related to accounting for stock options. **Accel. vesting** – company accelerated the vesting of its stock options before FAS 123R went into effect. **FASB comment letters** – company sent a comment letter to the Financial Accounting Standards Board that opposed either the original FAS 123 exposure draft (1994), or the Share-Based Payment (a.k.a. FAS 123R) exposure draft (2004), both of which proposed the expensing of employee stock options. **Lobby group** – company was a member of the International Employee Stock Option Coalition (IESOC), a group of companies and organizations that opposed FAS 123 and the expensing of stock options; or company is a member of AeA (f.k.a. the American Electronics Association), a trade association that opposed FAS 123 and the expensing of stock options and lobbied congress to support the Broad-Based Stock Option Plan Transparency Act of 2003. **Auditor** – company's current auditor.

Note: Summary tables appear on the following page.

In the tables below, we provide summary statistics for the companies touched by the stock-option backdating scandal. To date, the scandal has resulted in an unadjusted initial decline in market value of \$5.5 billion¹ and the recognition of at least \$12.3 billion² in additional pre-tax compensation expenses. Additionally, at least 85 executives and directors at 46 companies have been fired, demoted or resigned.

Table A1: Tally of events

Companies that have disclosed:	
Internal investigations*	252
SEC investigations	128
DoJ investigations	58
Shareholder suits	129
Criminal cases	6
Executive departures	46
Restatements	129
Late filings	157
Material weaknesses	52
Accelerated vestings	63

Source: See sources for main table.

*Five companies announced government investigations, but not internal investigations.

Table A2: Company size

Market values*	
Less than \$75M	19
\$75M to \$249M	40
\$250M to \$749M	44
\$750M to \$1.49B	56
\$1.5B to \$7.49B	60
\$7.5B or more	38
Total	257

Source: Glass Lewis, Reuters.

*As of announcement date.

Table A3: Current auditor

Audit firms	
Ernst & Young	68
PricewaterhouseCoopers	66
Deloitte & Touche	54
KPMG	38
BDO Seidman	11
Grant Thornton	7
Other	13
Total	257

Source: Glass Lewis, Reuters.

Table A4: Current exchange

Stock exchanges	
NASDAQ	188
NYSE	54
AMEX	1
OTC	14
Total	257

Source: Glass Lewis, Reuters.

Table A5: Industry

Industries	
Software & programming	43
Semiconductors	37
Retail	19
Biotechnology & drugs	18
Communications equipment	16
Communications services	10
Electronic instr. & controls	7
Computer networks	6
Business services	6
Medical equipment & supplies	6
Computer services	6
Insurance	5
Oil & gas operations	5
Scientific & technical instr.	5
Computer hardware	4
Computer storage devices	4
Restaurants	4
Broadcasting & cable TV	4
Aerospace & defense	3
Food processing	3
Recreational products	3
Other	43
Total	257

Source: Glass Lewis, Reuters.

Table A6: Headquarters

Headquarters	
San Jose, CA	17
Sunnyvale, CA	14
New York, NY	11
Santa Clara, CA	10
Mountain View, CA	7
San Diego, CA	7
Houston, TX	6
Cambridge, MA	5
San Francisco, CA	4
Bedford, MA	3
Chelmsford, MA	3
Camarillo, CA	3
Cupertino, CA	3
Irvine, CA	3
Alameda, CA	2
Carlsbad, CA	2
Costa Mesa, CA	2
Fremont, CA	2
Milpitas, CA	2
Redwood City, CA	2
Santa Ana, CA	2
Other	147
Total	257

Source: Glass Lewis, Reuters.

¹ The initial decline in market value is measured as the change in market capitalization from one day before companies' announcements to one day after their announcements. Three companies are not included in the calculation because they were acquired by other companies prior to announcing stock-option investigations. See next page for additional information.

² The additional pre-tax compensation expenses include amounts companies have disclosed as the effect of their restatements and amounts companies took charges for against current earnings if they concluded that restatements were not necessary. If companies only disclosed after-tax figures, we used companies' three-year average tax rates to calculate pre-tax figures. In six cases, we used the after-tax figures companies disclosed because their average tax rates were negative or not available. See next page for additional information.

1. Additional information regarding the initial decline in market value:

Among the 254 companies³ included in the calculation of initial decline in market value, 164 companies' market values declined the day after their announcements and 90 companies' market values remained constant or increased one day after their announcements. Research In Motion's market value increased \$3.0 billion after its announcement, which was made in conjunction with the company's record-breaking earnings report for its fiscal second quarter. In addition, Costco Wholesale's market value increased \$1.5 billion and Apple Computer's increased \$1.3 billion after their option-investigation announcements.

Among the largest initial declines in market values were Computer Sciences' \$1.7 billion decline, Caremark Rx's \$1.5 billion decline, KLA-Tencor's \$1.2 billion decline, Home Depot's \$1.1 billion decline, and Marvell Technology's \$1.1 billion decline. Of the 164 companies that initially declined in market value, 71 are still down since announcing stock-option investigations. Additionally, 32 companies that initially increased in market value have now fallen below the values they were at prior to announcing investigations.

2. Additional information regarding the additional pre-tax compensation expenses:

So far, at least 163 companies have quantified the amounts of additional compensation expenses that they should have recorded in prior periods in connection with their historical stock-option grants. Of these, 103 companies have announced restatements. Another 60 companies concluded that the impact of the extra expenses wasn't great enough to require restatements. Instead, they deducted the expenses from their most recent financial results by taking charges in their current periods.

The total amount of compensation expenses that companies book as a result of their reviews will continue to grow. There are another 26 companies that have announced restatements, indicating their adjustments will be material, that have not yet quantified the amounts of their corrections. They include Apollo Group, Converse Technology, Jabil Circuit and Marvell Technology.

A list of the companies that have quantified the amounts of their stock-option restatements or charges is shown on the following page. The amounts shown in the table represent the previously unrecognized compensation expenses that companies should have originally included on their income statements.

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³ Three companies are not included in the calculation because they were acquired by other companies prior to announcing stock-option investigations.

The following table lists 163 companies that have quantified the amounts of previously unrecognized expenses related to misdated stock options

Ticker	Company	Market value (in millions)	Restatements / charges	Pre-tax compensation expense (in millions)	Ticker	Company	Market value (in millions)	Restatements / charges	Pre-tax compensation expense (in millions)
1	BRCM	Broadcom Corp.	\$19,887	Restatement	\$2,276.2				
2	UNH	UnitedHealth Group Inc.	\$59,589	Restatement	\$1,537.0				
3	JNPR	Juniper Networks Inc.	\$8,763	Restatement	\$896.8				
4	MERQ	Mercury Interactive Corp.	\$3,294	Restatement	\$574.6				
5	KLAC	KLA-Tencor Corp.	\$8,071	Restatement	\$376.0				
6	BEAS	BEA Systems Inc.	\$4,906	Restatement	\$365.0				
7	BROD	Brocade Communications Systems Inc.	\$1,829	Restatement	\$349.7				
8	CA	CA Inc.	\$11,875	Restatement	\$342.0				
9	MNST	Monster Worldwide Inc.	\$4,944	Restatement	\$339.6				
10	TYC	Tyco International Ltd.	\$59,564	Restatement	\$252.0				
11	RIMM	Research In Motion Ltd.	\$15,819	Restatement	\$250.0				
12	SANM	Sanmina-SCI Corp.	\$2,424	Restatement	\$224.2				
13	RMBS	Rambus Inc.	\$2,649	Restatement	\$200.0				
14	VRSN	VeriSign Inc.	\$5,256	Restatement	\$200.0				
15	NVDA	NVIDIA Corp.	\$8,590	Restatement	\$199.6				
16	FDRY	Foundry Networks Inc.	\$1,403	Restatement	\$195.0				
17	OPWV	Openwave Systems Inc.	\$1,385	Restatement	\$181.7				
18	QSFT	Quest Software Inc.	\$1,386	Restatement	\$150.0				
19	MFE	McAfee Inc.	\$3,863	Restatement	\$125.0				
20	VTSS	Vitesse Semiconductor	\$688	Restatement	\$120.0				
21	AMKR	Amkor Technology Inc.	\$1,338	Restatement	\$108.8				
22	CNET	CNET Networks Inc.	\$1,371	Restatement	\$105.9				
23	AAPL	Apple Computer Inc.	\$50,077	Restatement	\$105.0				
24	AMCC	Applied Micro Circuits Corp.	\$869	Restatement	\$95.2				
25	CVC	Cablevision Systems Corp.	\$6,448	Restatement	\$92.7				
26	CYTC	Cytec Corp.	\$3,461	Restatement	\$80.0				
27	AMT	American Tower Corp.	\$12,980	Restatement	\$69.7				
28	AGIL	Agile Software Corp.	\$354	Restatement	\$69.6				
29	CSC	Computer Sciences Corp.	\$10,464	Restatement	\$68.0				
30	PMCS	PMC-Sierra Inc.	\$1,088	Restatement	\$67.7				
31	AOC	AON Corp.	\$11,105	Restatement	\$66.0				
32	BRKS	Brooks Automation Inc.	\$1,026	Restatement	\$65.0				
33	AZPN	Aspen Technology Inc.	\$565	Restatement	\$58.8				
34	NYFX	NYFIX Inc.	\$148	Restatement	\$55.1				
35	TTWO	Take-Two Interactive Software Inc.	\$677	Restatement	\$54.6				
36	ACS	Affiliated Computer Services Inc.	\$6,323	Restatement	\$51.2				
37	UTSI	UTStarcom Inc.	\$1,234	Restatement	\$50.0				
38	ALTR	Altera Corp.	\$7,894	Restatement	\$47.6				
39	TRID	Trident Microsystems	\$1,358	Restatement	\$45.0				
40	POWI	Power Integrations Inc.	\$708	Restatement	\$44.0				
41	SEPR	Sepracor Inc.	\$5,349	Restatement	\$43.3				
42	ADSK	Autodesk Inc.	\$8,107	Restatement	\$41.5				
43	KBH	KB Home	\$3,701	Restatement	\$41.0				
44	MEDX	Medarex Inc.	\$1,189	Restatement	\$37.2				
45	FAF	First American Corp.	\$3,629	Restatement	\$35.7				
46	SCMR	Sycamore Networks Inc.	\$1,215	Restatement	\$33.7				
47	VRX	Valeant Pharmaceuticals International	\$1,814	Restatement	\$31.1				
48	FFIV	F5 Networks Inc.	\$2,114	Restatement	\$30.0				
49	HCC	HCC Insurance Holdings Inc.	\$3,482	Restatement	\$30.0				
50	PRGS	Progress Software Corp.	\$930	Restatement	\$29.0				
51	PDX	Pediatrix Medical Group Inc.	\$2,096	Restatement	\$28.0				
52	MOLX	Molex Inc.	\$5,949	Restatement	\$25.1				
53	PLCE	Children's Place Retail Stores Inc.	\$1,655	Restatement	\$24.0				
54	EMKR	EMCORE Corp.	\$270	Restatement	\$24.0				
55	CRUS	Cirrus Logic Inc.	\$612	Restatement	\$23.0				
56	AFFX	Affymetrix Inc.	\$1,452	Restatement	\$21.5				
57	SGR	Shaw Group Inc.	\$1,904	Restatement	\$21.3				
58	ASYT	Asyst Technologies Inc.	\$303	Restatement	\$20.8				
59	KOSP	Kos Pharmaceuticals Inc.	\$1,985	Restatement	\$20.4				
60	SFNT	SafeNet Inc.	\$462	Restatement	\$20.0				
61	VRNT	Verint Systems Inc.	\$1,083	Restatement	\$20.0				
62	FLSH	M-Systems Flash Disk Pioneers Ltd.	\$1,058	Restatement	\$18.8				
63	CYBX	Cyberonics Inc.	\$545	Restatement	\$18.4				
64	CEC	CEC Entertainment Inc.	\$931	Restatement	\$18.1				
65	SHRP	Sharper Image Corp.	\$137	Restatement	\$17.7				
66	KEGS	Key Energy Services Inc.	\$1,957	Restatement	\$17.0				
67	TSAI	Transaction Systems Architects Inc.	\$1,250	Restatement	\$17.0				
68	IBAS	iBasis Inc.	\$281	Restatement	\$15.0				
69	THQI	THQ Inc.	\$1,533	Restatement	\$14.4				
70	ORB	Orbital Sciences Corp.	\$1,080	Restatement	\$14.3				

Companies that have quantified the amounts of previously unrecognized expenses related to misdated stock options (continued)

Ticker	Company	Market value (in millions)	Restatements / charges	Pre-tax compensation expense (in millions)	
71	FLIR	Flir Systems Inc.	\$2,119	Restatement	\$14.0
72	ZRAN	Zoran Corp.	\$1,103	Restatement	\$13.5
73	DRIV	Digital River Inc.	\$2,234	Restatement	\$11.9
74	BCGI	Boston Communications Group Inc.	\$72	Restatement	\$11.5
75	NR	Newpark Resources Inc.	\$507	Restatement	\$10.6
76	ALKS	Alkermes Inc.	\$1,636	Restatement	\$9.7
77	WITS	Witness Systems Inc.	\$506	Restatement	\$9.7
78	TUNE	Microtune Inc.	\$276	Restatement	\$9.1
79	CHRD	Chordiant Software Inc.	\$206	Restatement	\$8.0
80	CAKE	Cheesecake Factory Inc.	\$1,851	Restatement	\$8.0
81	WTSLA	Wet Seal Inc.	\$477	Restatement	\$7.1
82	LVN	Landry's Restaurants Inc.	\$630	Restatement	\$7.0
83	SRTI	Sunrise Telecom Inc.	\$121	Restatement	\$6.0
84	BID	Sotheby's	\$2,486	Restatement	\$6.0
85	SVN	Sun-Times Media Group Inc.	\$459	Restatement	\$5.6
86	MEAD	Meade Instruments Corp.	\$57	Restatement	\$3.8
87	PLUS	ePlus Inc.	\$92	Restatement	\$3.0
88	JCOM	j2 Global Communications Inc.	\$1,163	Restatement	\$3.0
89	MLS	Mills Corp.	\$839	Restatement	\$2.9
90	APSG	Applied Signal Technology Inc.	\$170	Restatement	\$2.8
91	ACPW	Active Power Inc.	\$130	Restatement	\$2.3
92	PEET	Peet's Coffee & Tea Inc.	\$365	Restatement	\$1.7
93	ATCO	American Technology Corp.	\$128	Restatement	\$1.4
94	GEMS	Glenayre Technologies Inc.	\$158	Restatement	\$1.3
95	OMCL	Omicell Inc.	\$406	Restatement	\$1.2
96	RGBI	ReGen Biologics Inc.	\$24	Restatement	\$1.2
97	DITC	Ditech Networks Corp.	\$234	Restatement	\$1.0
98	SKNN	Skins Inc.	\$40	Restatement	\$0.7
99	GNSM	Gensym Corp.	\$7	Restatement	\$0.3
100	CETV	Central European Media Enterprises Ltd.	\$3,014	Restatement	\$0.2
101	TGIS	Thomas Group Inc.	\$152	Restatement	\$0.2
102	KNBS	Knobias Inc.	\$4	Restatement	\$0.1
103	SYVT	Sysview Technology Inc.	\$30	Restatement	-\$1.1

Ticker	Company	Market value (in millions)	Restatements / charges	Pre-tax compensation expense (in millions)	
104	HD	Home Depot Inc.	\$78,286	Charge	\$200.0
105	RBAK	Redback Networks Inc.	\$1,268	Charge	\$113.0
106	CCI	Crown Castle International Corp.	\$7,320	Charge	\$83.8
107	BBBY	Bed Bath & Beyond Inc.	\$10,499	Charge	\$74.0
108	NBR	Nabors Industries Ltd.	\$8,454	Charge	\$51.6
109	IPG	Interpublic Group of Cos.	\$4,937	Charge	\$40.6
110	LLL	L-3 Communications Holdings Inc.	\$9,066	Charge	\$39.2
111	ADBE	Adobe Systems Inc.	\$21,654	Charge	\$36.3
112	MIK	Michaels Stores Inc.	\$5,113	Charge	\$36.0
113	CLX	Clorox Co.	\$9,031	Charge	\$25.0
114	WDC	Western Digital Corp.	\$3,702	Charge	\$21.0
115	MAT	Mattel Inc.	\$8,073	Charge	\$19.3
116	SPLS	Staples Inc.	\$18,698	Charge	\$10.8
117	FDO	Family Dollar Stores Inc.	\$4,373	Charge	\$10.5
118	XMSR	XM Satellite Radio Holdings Inc.	\$3,658	Charge	\$10.4
119	COCO	Corinthian Colleges Inc.	\$1,170	Charge	\$10.1
120	SBAC	SBA Communications Corp.	\$2,878	Charge	\$8.4
121	WIND	Wind River Systems Inc.	\$873	Charge	\$8.0
122	SPSS	SPSS Inc.	\$515	Charge	\$5.3
123	DY	Dycom Industries Inc.	\$831	Charge	\$5.1
124	GPS	Gap Inc.	\$13,965	Charge	\$5.0
125	CYMI	Cymer Inc.	\$1,548	Charge	\$4.2
126	MDCA	MDC Partners Inc.	\$208	Charge	\$3.8
127	KG	King Pharmaceuticals Inc.	\$3,938	Charge	\$3.6
128	CRDN	Ceradyne Inc.	\$1,236	Charge	\$3.4
129	TTEK	Tetra Tech Inc.	\$947	Charge	\$3.2
130	COST	Costco Wholesale Corp.	\$24,917	Charge	\$3.1
131	NABI	Nabi Biopharmaceuticals	\$400	Charge	\$2.6
132	PMTC	Parametric Technology Corp.	\$1,597	Charge	\$2.3
133	XLNX	Xilinx Inc.	\$7,846	Charge	\$2.2
134	NDN	99 Cents Only Stores	\$811	Charge	\$2.2
135	EAGL	EGL Inc.	\$1,457	Charge	\$2.1
136	COGN	Cognos Inc.	\$3,794	Charge	\$1.5
137	DSGX	DesCartes Systems Group Inc.	\$195	Charge	\$1.5
138	SNSA	Stolt-Nielsen S.A.	\$1,677	Charge	\$1.2

Companies that have quantified the amounts of previously unrecognized expenses related to misdated stock options (continued)

Ticker	Company	Market value (in millions)	Restatements / charges	Pre-tax compensation expense (in millions)
139 ZL	Zarlink Semiconductor Inc.	\$262	Charge	\$1.2
140 GWR	Genesee & Wyoming Inc.	\$1,144	Charge	\$1.2
141 CBRX	Columbia Laboratories Inc.	\$221	Charge	\$1.0
142 QUIK	QuickLogic Corp.	\$116	Charge	\$1.0
143 CORI	Corillian Corp.	\$226	Charge	\$1.0
144 TWTI	Third Wave Technologies Inc.	\$171	Charge	\$0.9
145 VSAT	ViaSat Inc.	\$729	Charge	\$0.8
146 BORL	Borland Software Corp.	\$394	Charge	\$0.8
147 MOBE	Mobility Electronics Inc.	\$112	Charge	\$0.7
148 HILL	Dot Hill Systems Corp.	\$145	Charge	\$0.6
149 RSTO	Restoration Hardware Inc.	\$233	Charge	\$0.6
150 KERX	Keryx Biopharmaceuticals Inc.	\$448	Charge	\$0.6
151 MFLO	Moldflow Corp.	\$129	Charge	\$0.5
152 DF	Dean Foods Co.	\$5,660	Charge	\$0.5
153 TESOF	Tesco Corp.	\$841	Charge	\$0.5
154 EQIX	Equinix Inc.	\$1,496	Charge	\$0.4
155 GBBK	Greater Bay Bancorp	\$1,476	Charge	\$0.4
156 AVNR	Avanir Pharmaceuticals	\$85	Charge	\$0.3
157 GSIG	GSI Group Inc.	\$386	Charge	\$0.3
158 INSU	Insituform Technologies Inc.	\$636	Charge	\$0.2
159 INAP	InterNAP Network Services Corp.	\$616	Charge	\$0.2
160 ECHO	Electronic Clearing House Inc.	\$102	Charge	\$0.2
161 BEBE	bebe Stores Inc.	\$2,102	Charge	\$0.2
162 CFNL	Cardinal Financial Corp.	\$242	Charge	\$0.2
163 SIMG	Silicon Image Inc.	\$987	Charge	\$0.1
Previously unrecognized compensation expense – grand total				\$12,333.8

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