

**APPENDIX B:
America's 20 Largest Corporations and Consulting Fees Paid to Accountants**

Fortune 500 Rank	Fees in millions (\$)	2000	% of fees for consulting	2001	% of fees for consulting	Accountant
1	Wal-Mart	\$ 4.8	42%	\$ 9.0	70%	Ernst & Young
	Auditing	2.8		2.7		
	Non-Audit & Consulting	2.0		6.3		
2	ExxonMobil	83.6	78%	86.8	80%	PricewaterhouseCoopers
	Auditing	18.3		17.7		
	Non-Audit & Consulting	65.3		69.1		
3	General Motors	96.0	82%	102.0	79%	Deloitte & Touche
	Auditing	17.0		21.0		
	Non-Audit & Consulting	79.0		81.0		
4	Ford Motor	87.5	79%	56.2	70%	PricewaterhouseCoopers
	Auditing	18.0		17.1		
	Non-Audit & Consulting	69.5		39.1		
5	Enron	52.0	52%	n/a	n/a	Arthur Anderson
	Auditing	25.0		n/a		
	Non-Audit & Consulting	27.0		n/a		
6	General Electric	103.6	77%	60.6	61%	KPMG
	Auditing	23.9		23.5		
	Non-Audit & Consulting	79.7		37.1		
7	Citigroup	50.8	49%	56.3	56%	KPMG
	Auditing	26.1		24.7		
	Non-Audit & Consulting	24.6		31.6		
8	ChevronTexaco*	33.9	85%	63.7	83%	PricewaterhouseCoopers
	Auditing	5.0		11.0		
	Non-Audit & Consulting	28.9		52.7		
9	IBM	63.2	81%	53.9	77%	PricewaterhouseCoopers
	Auditing	12.2		12.2		
	Non-Audit & Consulting	51.0		41.7		
10	Philip Morris	43.6	67%	44.5	61%	PricewaterhouseCoopers
	Auditing	14.3		17.3		
	Non-Audit & Consulting	29.3		27.2		
11	Verizon	13.5	68%	18.5	72%	Ernst & Young
	Auditing	4.3		5.1		
	Non-Audit & Consulting	9.2		13.4		
12	American International Group	25.4	41%	27.0	43%	PricewaterhouseCoopers
	Auditing	14.9		15.5		
	Non-Audit & Consulting	10.5		11.5		
13	American Electric Power	9.1	68%	12.8	60%	Deloitte & Touche
	Auditing	3.0		5.2		
	Non-Audit & Consulting	6.2		7.6		
14	Duke Energy	15.2	78%	15.0	78%	Deloitte & Touche
	Auditing	3.4		3.3		
	Non-Audit & Consulting	11.8		11.7		

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15	AT&T	56.2	86%	78.2	92%	PricewaterhouseCoopers
	Auditing	7.9		6.6		
	Non-Audit & Consulting	48.4		71.6		
16	Boeing	34.8	70%	28.2	52%	Deloitte & Touche
	Auditing	10.5		13.4		
	Non-Audit & Consulting	24.3		14.8		
17	El Paso	5.9	68%	12.3	65%	PricewaterhouseCoopers
	Auditing	1.9		4.3		
	Non-Audit & Consulting	4.0		8.0		
18	Home Depot	4.5	78%	6.2	81%	KPMG
	Auditing	1.0		1.2		
	Non-Audit & Consulting	3.5		5.0		
19	Bank of America	49.4	73%	74.2	81%	PricewaterhouseCoopers
	Auditing	13.2		14.0		
	Non-Audit & Consulting	36.3		60.2		
21	JP Morgan Chase	105.5	80%	75.0	62%	PricewaterhouseCoopers
	Auditing	21.3		28.8		
	Non-Audit & Consulting	84.2		46.2		
Total Top 20 Fortune 500		\$ 938.6	74%	\$ 880.4	72%	
Auditing		\$ 243.9		\$ 244.5		
Non-Audit & Consulting		\$ 694.7		\$ 635.8		

Top 20 Fortune 500 companies as determined by the April 15, 2002 issue of Fortune magazine.

* 2000 ChevronTexaco includes only Chevron corp.

JP Morgan Chase, ranked 21st by Fortune, replaces Fannie Mae, ranked 20th, because Fannie Mae does not file Schedule 14a filings.

SOURCE: Company Schedule 14a filed with the Securities and Exchange Commission. Compiled by Public Citizen www.citizen.org/cmep