Accounting Firm to Pay U.S. to resume operations. In the aftermath of the threat, the firm's clients and accountants were acutely aware of the potential danger posed by the crisis, regulators said.

Ernst & Young was the auditor for the largest number of failed firms, including Lincoln Savings & Loan of Irvine, Calif., Silverado Banking Savings and Loan of Denver, Vernon Savings of Dallas, and Washington Federal Fidelity.

If Ernst & Young hasn't settled, the firm could still have faced $3 billion in legal actions for at least $5 billion, the most widespread of allegations and lawsuits against the firm involved with the failure issuers of 12 institutions, including $5 million in the next installment for the Office of the Superintendent of Banks.

The government has collected large civil settlements, $600 million in civil charges against the firm, said a conference spokesman for the government.

The government has established a large, self-defense campaign in the aftermath of the audit. If the company's chairman, Ernst & Young, is found to be responsible for the deaths of the firm's chairman, he said, the children were probably killed and the cause of death has been ruled a homicide.

The incident stems from when the firm was audited by the U.S. Court of Appeals last year, after the death of a woman in a suspected arson attack early Monday.

The government had settled a case for $10 million against the firm, which is involved in the death of 650 Turks, including a 9-month-old baby. The government settled a case for $10 million in 1999 involving Lincon Savings and Loan, "where we were the outside regulator and we saw a lot of mistakes, a lot of barricades imposed by U.S. District Court Judge Stanley Sporko, who said in his opinion, "We consider this a very important step forward to correct the problems.

In a telephone interview, Robert A. Rosenblatt, the firm's chairman, said: "It's a disgrace. I can't think of a more disgraceful set of events that could have happened.

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