

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Region (as defined by U.S. Census Department)

Northeast	12%	-	-	-	-	-	-	-	-	-	-
South	36%	-	-	-	-	-	-	-	-	-	-
Midwest	21%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
West	31%	-	-	-	-	-	-	-	-	-	-
Other	0%	-	-	-	-	-	-	-	-	-	-

Census Division

East North Central	13%	-	-	-	-	69%	59%	64%	62%	71%	58%
East South Central	5%	-	-	-	-	-	-	-	-	-	-
Middle Atlantic	6%	-	-	-	-	-	-	-	-	-	-
New England	6%	-	-	-	-	-	-	-	-	-	-
South Atlantic	16%	-	-	-	-	-	-	-	-	-	-
West North Central	8%	100%	100%	100%	100%	31%	41%	36%	38%	29%	42%
West South Central	15%	-	-	-	-	-	-	-	-	-	-
Mountain	10%	-	-	-	-	-	-	-	-	-	-
Pacific	21%	-	-	-	-	-	-	-	-	-	-
Other	0%	-	-	-	-	-	-	-	-	-	-

Average Household Income

<\$35K	24%	24%	25%	24%	24%	16%	21%	19%	12%	23%	20%
\$35-39K	13%	18%	17%	20%	15%	16%	16%	14%	18%	13%	13%
\$40-44K	13%	14%	15%	12%	14%	21%	18%	14%	15%	10%	18%
\$45-49K	8%	5%	7%	5%	4%	3%	8%	12%	8%	16%	8%
\$50-59K	17%	20%	14%	19%	27%	19%	11%	17%	21%	19%	26%
\$60K+	26%	19%	22%	20%	15%	24%	24%	25%	27%	19%	15%

Firm Size

<150K	14%	9%	32%	-	-	100%	-	-	-	-	-
150-299K	19%	20%	68%	-	-	-	100%	-	-	-	-
300-549K	18%	18%	-	48%	-	-	-	100%	-	-	-
550-999K	17%	19%	-	52%	-	-	-	-	100%	-	-
1M-1.99M	16%	13%	-	-	37%	-	-	-	-	100%	-
2M+	17%	22%	-	-	63%	-	-	-	-	-	100%

Which of the following categories best describes your practice unit?

Sole practitioner	36%	30%	76%	20%	1%	85%	68%	34%	8%	2%	-
Single-office firm	53%	53%	22%	71%	59%	13%	32%	64%	78%	79%	63%
Unified multi-office firm	8%	13%	-	8%	30%	-	-	2%	10%	16%	28%
Office of small regional firm*	3%	4%	2%	1%	8%	2%	-	-	4%	2%	7%
Office of regional/national firm*	0%	0%	-	-	1%	-	-	-	-	-	2%
Office of a 'Big 4' firm*	-	-	-	-	-	-	-	-	-	-	-

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Approximately how did firm size (measured in gross fees) change in Fiscal 2007 versus 2006?

Increase, by 1%-5%	19%	24%	24%	24%	24%	11%	26%	22%	27%	25%	28%
Increase, by 6%-9%	18%	20%	12%	25%	21%	8%	15%	19%	17%	22%	26%
Increase, by 10%-19%	26%	29%	22%	29%	35%	13%	14%	32%	25%	22%	26%
Increase, by 20%-29%	8%	5%	8%	1%	6%	11%	7%	5%	7%	4%	7%
Increase, by 30%-50%	5%	4%	7%	4%	3%	10%	5%	3%	2%	1%	4%
Increase, by 50%+	3%	1%	2%	-	1%	16%	3%	1%	-	3%	-
No change	10%	8%	15%	4%	7%	10%	18%	9%	11%	8%	7%
Decrease	9%	6%	5%	9%	3%	15%	9%	7%	11%	14%	3%
Not applicable	2%	2%	5%	3%	-	6%	2%	3%	-	-	-

How long has your firm been in business?

Less than one year	1%	1%	3%	1%	-	5%	1%	1%	-	-	-
1 to 5 years	12%	11%	25%	9%	1%	37%	24%	11%	6%	3%	-
6 to 10 years	11%	10%	19%	7%	6%	15%	20%	11%	5%	9%	2%
11 to 20 years	27%	25%	25%	31%	20%	31%	26%	36%	26%	24%	15%
21 or more years	49%	52%	27%	52%	73%	13%	29%	42%	63%	64%	83%

Last Fiscal Year End Date

May - November 2007	4%	6%	2%	3%	14%	-	1%	3%	4%	9%	21%
December, 2007	92%	85%	95%	89%	73%	98%	98%	94%	89%	86%	70%
January - March 2008	1%	1%	-	-	4%	-	-	-	1%	2%	3%
April - June 2008	3%	7%	3%	8%	8%	2%	1%	3%	6%	3%	7%

Is your firm a member of any one of the following groups? (check all that apply)

PCPS	44%	49%	24%	47%	72%	18%	26%	44%	51%	66%	70%
AICPA	89%	88%	76%	87%	100%	76%	85%	86%	92%	99%	100%
CPA Association or Network	16%	18%	8%	17%	25%	10%	6%	6%	19%	16%	31%
State Society	97%	98%	95%	99%	99%	97%	96%	98%	100%	98%	97%

Area of primary office (ft²)	3,803	4,476	1,052	2,537	9,343	627	1,191	4,489	2,974	4,332	11,676
Cost per square foot	\$22.24	\$18.49	\$9.97	\$15.32	\$20.26	\$7.65	\$11.65	\$5.93	\$16.27	\$19.39	\$27.66
Cost per square foot	501	536	838	710	484	540	810	1,836	694	577	363

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			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

FINANCIAL INFORMATION --- GROSS

A/R (billed less allowances)	305,589	291,712	35,780	76,526	707,611	19,100	35,743	86,748	142,156	211,262	1,167,832
WIP (unbilled less allowances)	113,816	146,651	6,910	32,889	332,959	2,386	7,097	18,864	42,798	92,305	475,848
Firm capital (net capital)	371,633	416,126	37,085	109,320	1,050,876	17,231	42,771	72,202	139,228	265,144	1,914,194
Prior Year Net client fees	1,386,119	1,562,627	160,424	546,474	3,534,777	67,888	196,818	374,275	705,415	1,219,017	4,300,541
Bad debt written off, FY '07	21,716	13,230	1,901	3,918	31,049	1,273	2,582	3,824	6,630	15,951	60,082

Income

Gross fees earned	1,779,557	1,776,388	183,472	604,676	4,337,802	87,341	224,020	430,746	778,971	1,461,954	7,701,069
<u>Net write-ups / (write-downs)</u>	<u>-177,276</u>	<u>-144,900</u>	<u>-5,069</u>	<u>-23,531</u>	<u>-389,303</u>	<u>-1,730</u>	<u>-6,780</u>	<u>-15,156</u>	<u>-33,327</u>	<u>-117,669</u>	<u>-976,025</u>
Net client fees earned	1,602,282	1,631,488	178,403	581,145	3,948,499	85,611	217,240	415,590	745,644	1,344,285	6,725,043
Interest income	5,294	4,999	764	2,214	11,459	114	958	862	2,684	4,439	48,724
<u>Oth income-rents & royalties</u>	<u>7,146</u>	<u>11,824</u>	<u>281</u>	<u>2,335</u>	<u>31,439</u>	<u>1</u>	<u>868</u>	<u>2,655</u>	<u>3,034</u>	<u>6,971</u>	<u>36,778</u>
Total income	1,614,722	1,648,311	179,448	585,694	3,991,398	85,726	219,066	419,106	751,362	1,355,694	6,810,546
<i>Writedowns as % of Gross</i>	-10.0%	-8.2%	-2.8%	-3.9%	-9.0%	-2.0%	-3.0%	-3.5%	-4.3%	-8.0%	-12.7%
<i>Income per FT equiv prof'l</i>	197,190	182,831	129,809	152,141	191,753	72,080	135,257	160,121	162,222	172,259	197,678

Expenses

Prof'l salaries (excl. owners)	399,338	367,701	16,325	108,151	933,863	4,005	21,982	61,213	136,959	303,901	1,880,481
Paraprofessional salaries	63,143	97,906	12,865	41,035	228,649	5,788	18,002	35,309	45,778	60,879	305,991
Other salaries (excl. owners)	73,964	78,543	5,769	23,454	197,210	995	7,246	17,827	30,155	58,725	255,689
Payment to retired partners	10,926	17,786	314	872	50,174	242	61	1,098	3,153	11,771	57,969
Ret plan costs (excl. owners)	16,235	20,619	1,161	5,139	53,142	108	1,425	3,344	6,674	14,739	80,008
Other ee benefits (excl. owners)	41,741	43,136	2,113	8,857	113,435	172	2,591	5,409	14,319	30,264	202,412
Dues, library	16,552	16,078	2,354	7,863	36,159	1,730	2,851	5,013	9,510	15,816	67,526
CPE	13,506	15,497	1,572	4,391	38,801	1,052	1,432	2,923	5,036	9,030	65,776
Malpractice Insurance	13,164	10,737	1,132	3,862	25,979	706	1,245	2,638	5,209	9,053	57,896
Rent & other occupancy costs	84,588	82,786	10,487	38,860	189,265	4,798	13,871	26,616	48,382	83,997	322,944
Interest	9,551	10,887	1,383	5,845	24,111	641	2,233	4,002	6,311	11,816	64,800
Computer & technology	33,402	36,205	6,124	15,739	82,822	3,831	6,428	11,501	18,576	30,991	134,270
Promotion and marketing	19,967	24,857	1,600	6,951	63,098	1,630	2,565	4,567	8,849	17,722	116,909
Payroll taxes	47,894	51,240	4,345	19,533	123,703	1,806	5,452	13,199	24,785	44,262	209,600
Phone and web connectivity	11,732	10,591	2,945	5,892	21,908	2,133	3,356	5,185	7,465	10,294	37,398
Depreciation	22,096	27,815	4,710	11,295	64,465	2,155	4,499	7,075	12,770	22,871	101,246
<u>Other expenses</u>	<u>140,393</u>	<u>151,524</u>	<u>17,686</u>	<u>44,973</u>	<u>375,296</u>	<u>11,592</u>	<u>23,854</u>	<u>41,530</u>	<u>61,137</u>	<u>124,991</u>	<u>553,569</u>
Total expenses	1,018,191	1,063,908	92,884	352,711	2,622,081	43,381	119,093	248,449	445,068	861,122	4,514,483
Net remaining for owners	596,531	584,402	86,564	232,983	1,369,317	42,346	99,973	170,658	306,294	494,572	2,296,063
Net remaining per owner	247,147	204,441	78,573	142,063	244,275	39,186	90,716	133,616	162,719	182,211	307,098
Net rem. per owner-hr	112.84	88.28	36.91	61.23	99.45	20.95	40.81	57.86	70.88	78.00	124.23

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
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Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

FINANCIAL INFORMATION --- PERCENT OF NET CLIENT FEES

A/R (billed less allowances)	19.1%	17.9%	20.1%	13.2%	17.9%	22.3%	16.5%	20.9%	19.1%	15.7%	17.4%
WIP (unbilled less allowances)	7.1%	9.0%	3.9%	5.7%	8.4%	2.8%	3.3%	4.5%	5.7%	6.9%	7.1%
Firm capital (net capital)	23.2%	25.5%	20.8%	18.8%	26.6%	20.1%	19.7%	17.4%	18.7%	19.7%	28.5%
Prior Year Net client fees	86.5%	95.8%	89.9%	94.0%	89.5%	79.3%	90.6%	90.1%	94.6%	90.7%	63.9%

Income

Gross fees earned	111.1%	108.9%	102.8%	104.0%	109.9%	102.0%	103.1%	103.6%	104.5%	108.8%	114.5%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-8.9%</u>	<u>-2.8%</u>	<u>-4.0%</u>	<u>-9.9%</u>	<u>-2.0%</u>	<u>-3.1%</u>	<u>-3.6%</u>	<u>-4.5%</u>	<u>-8.8%</u>	<u>-14.5%</u>
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.3%	0.3%	0.4%	0.4%	0.3%	0.1%	0.4%	0.2%	0.4%	0.3%	0.7%
<u>Other income - rents & royalties</u>	<u>0.4%</u>	<u>0.7%</u>	<u>0.2%</u>	<u>0.4%</u>	<u>0.8%</u>	<u>0.0%</u>	<u>0.4%</u>	<u>0.6%</u>	<u>0.4%</u>	<u>0.5%</u>	<u>0.5%</u>
Total income	100.8%	101.0%	100.6%	100.8%	101.1%	100.1%	100.8%	100.8%	100.8%	100.8%	101.3%

Expenses

Prof'l salaries (excl. owners)	24.9%	22.5%	9.2%	18.6%	23.7%	4.7%	10.1%	14.7%	18.4%	22.6%	28.0%
Paraprofessional salaries	3.9%	6.0%	7.2%	7.1%	5.8%	6.8%	8.3%	8.5%	6.1%	4.5%	4.6%
Other salaries (excl. owners)	4.6%	4.8%	3.2%	4.0%	5.0%	1.2%	3.3%	4.3%	4.0%	4.4%	3.8%
Payment to retired partners	0.7%	1.1%	0.2%	0.1%	1.3%	0.3%	0.0%	0.3%	0.4%	0.9%	0.9%
Ret plan costs (excl. owners)	1.0%	1.3%	0.7%	0.9%	1.3%	0.1%	0.7%	0.8%	0.9%	1.1%	1.2%
Other ee benefits (excl. owners)	2.6%	2.6%	1.2%	1.5%	2.9%	0.2%	1.2%	1.3%	1.9%	2.3%	3.0%
Dues, library	1.0%	1.0%	1.3%	1.4%	0.9%	2.0%	1.3%	1.2%	1.3%	1.2%	1.0%
CPE	0.8%	0.9%	0.9%	0.8%	1.0%	1.2%	0.7%	0.7%	0.7%	0.7%	1.0%
Malpractice Insurance	0.8%	0.7%	0.6%	0.7%	0.7%	0.8%	0.6%	0.6%	0.7%	0.7%	0.9%
Rent & other occupancy costs	5.3%	5.1%	5.9%	6.7%	4.8%	5.6%	6.4%	6.4%	6.5%	6.2%	4.8%
Interest	0.6%	0.7%	0.8%	1.0%	0.6%	0.7%	1.0%	1.0%	0.8%	0.9%	1.0%
Computer & technology	2.1%	2.2%	3.4%	2.7%	2.1%	4.5%	3.0%	2.8%	2.5%	2.3%	2.0%
Promotion and marketing	1.2%	1.5%	0.9%	1.2%	1.6%	1.9%	1.2%	1.1%	1.2%	1.3%	1.7%
Payroll taxes	3.0%	3.1%	2.4%	3.4%	3.1%	2.1%	2.5%	3.2%	3.3%	3.3%	3.1%
Phone and web connectivity	0.7%	0.6%	1.7%	1.0%	0.6%	2.5%	1.5%	1.2%	1.0%	0.8%	0.6%
Depreciation	1.4%	1.7%	2.6%	1.9%	1.6%	2.5%	2.1%	1.7%	1.7%	1.7%	1.5%
<u>Other expenses</u>	<u>8.8%</u>	<u>9.3%</u>	<u>9.9%</u>	<u>7.7%</u>	<u>9.5%</u>	<u>13.5%</u>	<u>11.0%</u>	<u>10.0%</u>	<u>8.2%</u>	<u>9.3%</u>	<u>8.2%</u>
Total expenses	63.5%	65.2%	52.1%	60.7%	66.4%	50.7%	54.8%	59.8%	59.7%	64.1%	67.1%
Net remaining for owners	37.2%	35.8%	48.5%	40.1%	34.7%	49.5%	46.0%	41.1%	41.1%	36.8%	34.1%

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Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Accounts Receivable

Current	50%	51%	54%	53%	46%	58%	48%	55%	45%	44%	44%
Over 30 Days	15%	13%	14%	12%	14%	13%	15%	14%	14%	16%	15%
Over 60 Days	11%	11%	12%	9%	11%	9%	10%	9%	10%	11%	11%
Over 90 Days	<u>24%</u>	<u>25%</u>	<u>20%</u>	<u>26%</u>	<u>29%</u>	<u>21%</u>	<u>27%</u>	<u>22%</u>	<u>30%</u>	<u>30%</u>	<u>30%</u>
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

% charging interest on A/R	43%	62%	44%	61%	77%	16%	41%	45%	45%	58%	64%
Interest amount	15.8%	15.4%	14.9%	16.2%	15.2%	15.6%	15.9%	17.0%	16.7%	16.4%	15.2%

% of Fees by Service

Audit: Non-public clients	10.1%	10.5%	2.4%	9.3%	18.6%	1.8%	2.8%	4.0%	12.0%	13.0%	18.5%
Audit: Publicly held clients	0.4%	0.2%	0.3%	0.2%	0.3%	0.3%	0.0%	0.0%	0.1%	0.2%	0.6%
Other Attest/Assurance	0.8%	1.3%	0.4%	2.3%	1.0%	0.4%	0.5%	0.8%	1.6%	1.0%	1.5%
Niche specialties	2.1%	1.2%	2.0%	0.5%	1.4%	3.0%	1.5%	0.7%	1.4%	1.4%	2.7%
Compilations and Reviews	11.5%	11.7%	10.9%	12.7%	11.4%	10.3%	13.9%	17.8%	16.0%	16.2%	11.8%
Consulting services	6.8%	7.6%	9.5%	5.0%	8.9%	10.6%	7.6%	6.3%	5.8%	7.8%	8.5%
Financial advisory services	1.1%	1.1%	1.0%	0.6%	1.6%	0.9%	0.4%	0.7%	1.1%	1.0%	1.8%
IT consulting (* Gross Profit)	0.4%	0.7%	0.6%	0.1%	1.4%	0.2%	0.6%	0.2%	0.3%	0.5%	1.6%
Mergers and acquisitions	0.2%	0.3%	0.1%	0.3%	0.3%	0.2%	0.1%	0.3%	0.3%	0.4%	0.4%
Risk Services/Internal Audit	0.2%	0.2%	0.0%	0.3%	0.3%	0.0%	0.0%	1.0%	0.0%	0.2%	0.2%
Tax -- individual	28.1%	28.1%	38.1%	28.2%	19.6%	35.5%	34.1%	28.1%	23.9%	21.8%	17.0%
Tax -- other than individual	23.5%	21.7%	20.4%	22.3%	22.1%	20.6%	21.8%	22.8%	21.5%	21.5%	23.7%
Write-up	11.7%	11.9%	12.1%	13.7%	9.9%	13.4%	13.8%	14.2%	12.9%	12.0%	9.5%
Other	<u>3.0%</u>	<u>3.4%</u>	<u>2.3%</u>	<u>4.6%</u>	<u>3.1%</u>	<u>2.9%</u>	<u>2.9%</u>	<u>3.1%</u>	<u>2.9%</u>	<u>3.3%</u>	<u>2.2%</u>
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% billing clients hourly	88%	91%	90%	88%	94%	76%	89%	85%	92%	97%	93%
% fees based on hourly billing	78%	79%	72%	77%	87%	75%	73%	75%	80%	82%	84%

Which of the following non-hourly billing methods did your firm use?

Commissions	2%	3%	3%	3%	4%	2%	2%	2%	4%	2%	4%
Fixed fee	61%	63%	63%	63%	63%	52%	63%	59%	59%	68%	74%
Periodic	11%	13%	8%	20%	10%	5%	8%	16%	8%	12%	16%
Per tax form fee	17%	20%	31%	20%	13%	23%	27%	21%	17%	9%	7%
Percentage of assets	2%	2%	2%	1%	4%	2%	-	-	1%	2%	4%
Risk-based	4%	4%	3%	4%	6%	-	3%	5%	3%	3%	2%
Transaction-based	8%	12%	17%	9%	10%	13%	10%	11%	5%	4%	12%
Value billing	45%	47%	39%	49%	52%	27%	41%	47%	55%	53%	46%

Do you typically bill separately for the following services?

Copying	15%	19%	17%	19%	21%	5%	15%	10%	19%	13%	22%
Clerical overtime	3%	2%	3%	1%	3%	-	4%	2%	1%	2%	5%
Technology	18%	19%	15%	15%	27%	5%	12%	10%	22%	24%	32%
Fax charges	7%	11%	8%	11%	13%	3%	6%	7%	8%	7%	9%
Travel time	28%	30%	31%	32%	27%	18%	21%	23%	35%	33%	32%
Mileage	28%	40%	31%	44%	45%	18%	19%	25%	32%	35%	42%
Overnight Mail Delivery	47%	40%	27%	48%	44%	27%	35%	50%	48%	38%	51%

Est bill rate for 50K/yr prof'l	\$96	\$93	\$88	\$91	\$99	\$92	\$89	\$92	\$92	\$95	\$99
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	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Professional Staff -- Full Time

Number of Staff

Partners/Owners (inc. PT)	2.41	2.86	1.10	1.64	5.61	1.08	1.10	1.28	1.88	2.71	7.48
Directors (11+ yrs exp)	0.63	0.49	0.03	0.35	1.03	0.03	0.10	0.19	0.42	0.63	2.66
Managers (6-10 yrs exp)	1.22	1.28	0.03	0.55	3.08	0.00	0.07	0.31	0.73	1.31	6.29
Sr Associates (4-5 yrs exp)	1.39	1.31	0.05	0.44	3.27	0.02	0.09	0.26	0.52	1.24	6.31
Associates (1-3 yrs exp)	1.50	1.97	0.03	0.35	5.30	0.03	0.09	0.30	0.43	1.27	8.29
New Professionals	0.44	0.44	0.00	0.25	1.01	0.00	0.01	0.12	0.30	0.34	1.13
Total Professionals	7.60	8.35	1.25	3.57	19.30	1.16	1.47	2.45	4.28	7.51	32.16

% Who Are CPAs

Partners/Owners (inc. PT)	98%	98%	97%	98%	98%	97%	97%	98%	98%	99%	95%
Directors (11+ yrs exp)	82%	86%	*	88%	85%	*	70%	79%	86%	86%	69%
Managers (6-10 yrs exp)	82%	85%	*	71%	88%	*	57%	58%	73%	83%	76%
Sr Associates (4-5 yrs exp)	50%	62%	*	39%	66%	*	67%	42%	45%	58%	55%
Associates (1-3 yrs exp)	17%	17%	*	27%	16%	*	11%	23%	20%	23%	16%
New Professionals	4%	9%	*	16%	7%	*	*	17%	6%	10%	7%

Average Compensated Hours Per FT Professional

Partners/Owners (inc. PT)	2,190	2,316	2,129	2,320	2,456	1,870	2,223	2,309	2,296	2,336	2,472
Directors (11+ yrs exp)	2,131	2,225	*	2,213	2,240	*	2,030	2,080	2,153	2,180	2,247
Managers (6-10 yrs exp)	2,135	2,209	*	2,129	2,249	*	2,065	2,048	2,084	2,214	2,256
Sr Associates (4-5 yrs exp)	2,097	2,156	*	2,113	2,174	*	1,837	2,051	2,056	2,139	2,165
Associates (1-3 yrs exp)	2,039	2,071	*	1,993	2,097	*	1,780	1,925	2,054	2,033	2,176
New Professionals	1,803	1,800	*	1,779	1,814	*	*	1,672	1,995	2,013	1,927

Average Chargeable Hours Per FT Professional

Partners/Owners (inc. PT)	1,366	1,320	1,255	1,387	1,303	1,054	1,452	1,548	1,418	1,272	1,292
Directors (11+ yrs exp)	1,403	1,429	*	1,491	1,374	*	1,230	1,485	1,504	1,329	1,321
Managers (6-10 yrs exp)	1,461	1,463	*	1,491	1,464	*	1,289	1,364	1,484	1,495	1,474
Sr Associates (4-5 yrs exp)	1,512	1,483	*	1,439	1,525	*	1,159	1,331	1,500	1,509	1,528
Associates (1-3 yrs exp)	1,428	1,425	*	1,348	1,456	*	1,150	1,393	1,435	1,386	1,517
New Professionals	1,097	1,054	*	1,120	1,022	*	*	963	1,195	1,039	1,221

Average Billing Rate

Partners/Owners (inc. PT)	\$171	\$152	\$118	\$137	\$194	\$101	\$121	\$138	\$149	\$180	\$208
Directors (11+ yrs exp)	\$156	\$135	*	\$105	\$157	*	\$97	\$104	\$108	\$139	\$171
Managers (6-10 yrs exp)	\$133	\$115	*	\$96	\$127	*	\$87	\$100	\$98	\$120	\$137
Sr Associates (4-5 yrs exp)	\$107	\$94	*	\$78	\$100	*	\$84	\$87	\$85	\$96	\$109
Associates (1-3 yrs exp)	\$85	\$77	*	\$69	\$81	*	\$42	\$68	\$72	\$78	\$89
New Professionals	\$76	\$69	*	\$58	\$74	*	*	\$64	\$62	\$76	\$83

Average Compensation

Partners/Owners (inc. PT)	188,572	166,175	89,142	153,154	243,942	46,944	104,755	146,889	181,220	212,509	278,549
Directors (11+ yrs exp)	91,999	78,244	*	65,969	87,941	*	61,717	70,236	70,908	75,018	99,560
Managers (6-10 yrs exp)	71,986	65,901	*	59,144	70,543	*	46,197	59,383	56,405	70,958	73,001
Sr Associates (4-5 yrs exp)	55,249	48,894	*	43,978	50,834	*	35,985	47,658	45,800	51,447	52,772
Associates (1-3 yrs exp)	42,213	39,207	*	35,744	40,542	*	25,307	34,211	37,121	39,471	43,656
New Professionals	31,042	27,358	*	27,867	27,128	*	*	23,481	32,142	31,300	32,317

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Relevant Statistics and Ratios -- FT Staff

Utilization

Partners/Owners (inc. PT)	62%	57%	59%	60%	53%	56%	65%	67%	62%	54%	52%
Directors (11+ yrs exp)	66%	64%	*	67%	61%	*	61%	71%	70%	61%	59%
Managers (6-10 yrs exp)	68%	66%	*	70%	65%	*	62%	67%	71%	68%	65%
Sr Associates (4-5 yrs exp)	72%	69%	*	68%	70%	*	63%	65%	73%	71%	71%
Associates (1-3 yrs exp)	70%	69%	*	68%	69%	*	65%	72%	70%	68%	70%
New Professionals	61%	59%	*	63%	56%	*	*	58%	60%	52%	63%

Compensation Per Compensated Hour

Partners/Owners (inc. PT)	\$86	\$72	\$42	\$66	\$99	\$25	\$47	\$64	\$79	\$91	\$113
Directors (11+ yrs exp)	\$43	\$35	*	\$30	\$39	*	\$30	\$34	\$33	\$34	\$44
Managers (6-10 yrs exp)	\$34	\$30	*	\$28	\$31	*	\$22	\$29	\$27	\$32	\$32
Sr Associates (4-5 yrs exp)	\$26	\$23	*	\$21	\$23	*	\$20	\$23	\$22	\$24	\$24
Associates (1-3 yrs exp)	\$21	\$19	*	\$18	\$19	*	\$14	\$18	\$18	\$19	\$20
New Professionals	\$17	\$15	*	\$16	\$15	*	*	\$14	\$16	\$16	\$17

For Professionals

Bonus/incentive % of total	5.3%	5.2%	4.6%	4.1%	6.9%	6.7%	3.0%	5.8%	4.7%	5.6%	6.6%
Avg annl base salary % inc	6.5%	7.1%	5.0%	9.4%	6.0%	7.7%	6.2%	7.7%	5.6%	4.9%	6.3%

What is your compensation year basis?

Fiscal 2007	20%	24%	17%	20%	35%	21%	16%	17%	25%	25%	39%
Calendar 2007	76%	71%	78%	77%	58%	79%	81%	79%	73%	73%	50%
Other	4%	5%	5%	3%	7%	-	3%	4%	3%	2%	10%

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Professional Staff -- Part Time

Number of Staff (Full Time Equivalent)

Directors (11+ yrs exp)	0.085	0.081	0.016	0.078	0.137	0.000	0.025	0.019	0.083	0.081	0.310
Managers (6-10 yrs exp)	0.146	0.145	0.013	0.069	0.336	0.003	0.009	0.050	0.098	0.114	0.476
Sr Associates (4-5 yrs exp)	0.141	0.171	0.038	0.068	0.390	0.004	0.065	0.035	0.092	0.092	0.580
Associates (1-3 yrs exp)	0.137	0.123	0.022	0.026	0.309	0.017	0.023	0.059	0.026	0.047	0.546
New Professionals	0.083	0.145	0.039	0.036	0.348	0.005	0.029	0.008	0.047	0.030	0.381
Total Professionals	0.592	0.664	0.128	0.276	1.520	0.028	0.150	0.172	0.347	0.365	2.294

% Who Are CPAs

Directors (11+ yrs exp)	85%	77%	*	60%	90%	*	40%	*	71%	89%	80%
Managers (6-10 yrs exp)	84%	77%	*	79%	79%	*	*	75%	77%	85%	78%
Sr Associates (4-5 yrs exp)	59%	71%	*	58%	77%	*	41%	73%	62%	58%	67%
Associates (1-3 yrs exp)	21%	37%	*	50%	33%	*	*	44%	*	15%	31%
New Professionals	3%	4%	*	0%	5%	*	0%	*	20%	0%	3%

Total Compensated Hours - PT Professional

Directors (11+ yrs exp)	177	168	33	163	284	0	53	40	173	168	645
Managers (6-10 yrs exp)	304	302	27	143	698	5	18	104	205	237	990
Sr Associates (4-5 yrs exp)	294	355	79	141	812	8	135	73	192	192	1,207
Associates (1-3 yrs exp)	285	255	45	53	642	35	47	123	55	98	1,136
New Professionals	172	302	82	75	724	10	59	18	98	63	793

Total Chargeable Hours For PT Professionals

Directors (11+ yrs exp)	126	116	*	116	189	*	48	*	127	124	419
Managers (6-10 yrs exp)	216	215	*	120	475	*	*	83	166	163	647
Sr Associates (4-5 yrs exp)	235	266	*	114	599	*	102	62	243	155	879
Associates (1-3 yrs exp)	204	172	*	43	417	*	*	166	*	78	727
New Professionals	110	204	*	55	478	*	44	*	71	47	516

Average Billing Rate

Directors (11+ yrs exp)	\$152	\$118	*	\$79	\$144	*	\$94	*	\$99	\$151	\$167
Managers (6-10 yrs exp)	\$136	\$118	*	\$100	\$130	*	*	\$103	\$99	\$122	\$129
Sr Associates (4-5 yrs exp)	\$106	\$94	*	\$85	\$102	*	\$69	\$94	\$84	\$86	\$110
Associates (1-3 yrs exp)	\$87	\$86	*	\$71	\$94	*	*	\$79	*	\$85	\$95
New Professionals	\$70	\$65	*	\$46	\$73	*	\$54	*	\$59	\$65	\$73

Average Hourly Compensation

Directors (11+ yrs exp)	\$49.96	\$31.80	*	\$23.45	\$36.39	*	\$30.15	*	\$22.06	\$52.02	\$46.44
Managers (6-10 yrs exp)	\$38.86	\$32.09	*	\$28.82	\$32.90	*	*	\$28.20	\$31.74	\$33.51	\$33.14
Sr Associates (4-5 yrs exp)	\$30.05	\$25.84	*	\$28.63	\$25.91	*	\$19.24	\$31.93	\$26.71	\$27.62	\$29.85
Associates (1-3 yrs exp)	\$23.53	\$19.48	*	\$22.61	\$19.40	*	*	\$22.44	*	\$21.92	\$22.52
New Professionals	\$19.06	\$17.23	*	\$13.14	\$17.83	*	\$15.29	*	\$16.27	\$17.05	\$21.07

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Full Time Non-Professional Staff

Number of Staff

Internal technical support	0.17	0.12	0.00	0.03	0.31	0.00	0.00	0.02	0.04	0.08	0.83
Administrator / OM	0.41	0.41	0.03	0.40	0.73	0.00	0.07	0.28	0.46	0.53	0.82
Paraprofessionals	0.81	0.95	0.17	0.73	1.82	0.03	0.24	0.59	0.86	1.15	3.50
Clerical (data entry, etc.)	1.00	1.09	0.19	0.44	2.54	0.05	0.20	0.38	0.57	0.97	3.50
Other	0.20	0.11	0.02	0.01	0.28	0.00	0.01	0.02	0.01	0.14	0.62

Average Compensated Hours Per FT Employee

Internal technical support	2,124	2,175	*	*	2,187	*	*	*	*	*	2,170
Administrator / OM	2,096	2,163	*	2,038	2,231	*	2,110	1,988	1,998	2,108	2,239
Paraprofessionals	2,001	1,990	1,803	1,930	2,078	*	1,809	1,910	1,968	2,027	2,121
Clerical (data entry, etc.)	1,981	2,004	1,808	1,919	2,080	*	1,769	1,860	1,968	2,007	2,083
Other	2,029	2,068	*	*	2,210	*	*	*	*	2,133	2,177

Average Chargeable Hours Per FT Employee

Internal technical support	272	296	*	*	309	*	*	*	*	*	331
Administrator / OM	345	329	*	369	306	*	570	573	403	415	207
Paraprofessionals	1,232	1,153	1,273	990	1,253	*	1,230	1,152	1,205	1,242	1,232
Clerical (data entry, etc.)	493	515	629	634	442	*	505	783	607	522	403
Other	342	681	*	*	714	*	*	*	*	209	501

Average Billing Rate

Internal technical support	\$104	\$104	*	*	\$108	*	*	*	*	\$64	\$110
Administrator / OM	\$76	\$73	*	\$52	\$82	*	\$52	\$54	\$59	\$72	\$93
Paraprofessionals	\$72	\$66	\$45	\$60	\$75	*	\$49	\$62	\$66	\$72	\$79
Clerical (data entry, etc.)	\$57	\$56	\$38	\$52	\$61	*	\$41	\$47	\$52	\$59	\$66
Other	\$73	\$87	*	*	\$96	*	*	*	*	\$61	\$95

Average Compensation

Internal technical support	58,783	59,276	*	*	63,039	*	*	*	*	*	61,491
Administrator / OM	50,369	48,422	*	34,579	56,771	*	29,198	31,837	34,944	46,891	63,133
Paraprofessionals	40,350	34,410	27,894	28,664	40,329	*	28,997	32,059	33,800	37,542	44,046
Clerical (data entry, etc.)	32,354	30,843	23,050	26,904	34,086	*	23,910	24,241	27,919	32,821	34,929
Other	44,451	44,361	*	*	50,389	*	*	*	*	40,362	52,335

Compensation Per Compensated Hour

Internal technical support	\$27.68	\$27.25	*	*	\$28.83	*	*	*	*	*	\$28.34
Administrator / OM	\$24.03	\$22.38	*	\$16.96	\$25.44	*	\$13.83	\$16.01	\$17.49	\$22.24	\$28.20
Paraprofessionals	\$20.17	\$17.30	\$15.47	\$14.85	\$19.41	*	\$16.03	\$16.79	\$17.17	\$18.52	\$20.77
Clerical (data entry, etc.)	\$16.33	\$15.39	\$12.75	\$14.02	\$16.39	*	\$13.51	\$13.03	\$14.18	\$16.36	\$16.77
Other	\$21.91	\$21.45	*	*	\$22.80	*	*	*	*	\$18.92	\$24.04

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Part Time Non-Professional Staff

Number of Staff

Internal technical support	0.01	0.01	0.00	0.02	0.01	0.01	0.00	0.00	0.01	0.00	0.02
Administrator / OM	0.04	0.05	0.02	0.03	0.08	0.02	0.03	0.04	0.05	0.04	0.07
Paraprofessionals	0.15	0.25	0.08	0.20	0.44	0.05	0.10	0.13	0.15	0.12	0.58
Clerical (data entry, etc.)	0.19	0.23	0.12	0.10	0.46	0.04	0.17	0.11	0.14	0.22	0.59
Other	0.05	0.05	0.01	0.05	0.08	0.00	0.01	0.03	0.02	0.05	0.08

Average Compensated Hours For All PT Employee

Internal technical support	28	19	0	32	19	13	0	0	28	0	41
Administrator / OM	88	95	38	70	168	41	66	83	109	93	139
Paraprofessionals	304	514	168	417	905	112	202	267	314	257	1,200
Clerical (data entry, etc.)	403	480	252	216	948	90	351	227	289	461	1,226
Other	96	99	16	104	162	1	16	63	47	109	161

Average Chargeable Hours For All PT Employee

Internal technical support	3	0	0	0	0	0	0	0	3	0	13
Administrator / OM	13	11	0	18	13	0	12	19	24	16	8
Paraprofessionals	249	287	94	252	485	76	116	182	198	182	707
Clerical (data entry, etc.)	118	149	82	61	298	24	146	92	95	199	240
Other	31	30	0	35	48	0	0	26	20	40	61

Average Billing Rate

Internal technical support	\$89	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$61	\$53	*	*	*	*	*	\$51	*	*	\$64
Paraprofessionals	\$69	\$58	\$45	\$58	\$68	\$39	\$47	\$57	\$58	\$76	\$75
Clerical (data entry, etc.)	\$48	\$47	\$37	\$45	\$53	\$35	\$36	\$43	\$46	\$49	\$61
Other	\$66	\$84	*	*	*	*	*	*	*	*	\$89

Average Compensation Per Compensated Hour

Internal technical support	\$24.78	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$24.12	\$18.96	*	*	*	*	*	\$15.96	*	*	*
Paraprofessionals	\$20.09	\$13.39	\$15.46	\$15.38	\$12.10	*	\$16.62	\$16.21	\$15.07	\$18.15	\$16.53
Clerical (data entry, etc.)	\$15.74	\$14.17	\$10.93	\$14.79	\$14.73	\$10.91	\$11.55	\$15.14	\$13.74	\$14.11	\$13.59
Other	\$25.82	\$21.17	*	*	\$22.93	*	*	*	*	*	\$22.57

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

New Hires

# New hires meeting 150	0.403	0.576	0.017	0.093	1.549	0.000	0.020	0.059	0.118	0.319	2.486
# New hires not meeting 150	0.301	0.200	0.000	0.120	0.451	0.000	0.000	0.069	0.176	0.110	0.598
Salary, meeting 150	43,309	40,517	*	38,157	40,923	*	*	36,200	39,641	39,212	42,737
Salary, not meeting 150	39,179	36,522	*	30,875	38,674	*	*	32,100	33,962	36,727	39,942

Staff losses / Terminations

% losing staff	31%	37%	8%	27%	70%	2%	12%	14%	27%	44%	76%
Voluntary	0.827	0.800	0.068	0.267	1.972	0.016	0.092	0.119	0.275	0.462	3.570
Involuntary	0.279	0.307	0.017	0.173	0.690	0.000	0.031	0.040	0.186	0.231	1.000

Paid Time Off - % Offering

Sick days	52%	52%	46%	53%	55%	15%	49%	57%	57%	62%	57%
Vacation days	64%	70%	63%	75%	70%	23%	71%	81%	79%	77%	72%
Comp days (time off for OT)	22%	25%	17%	21%	35%	3%	18%	23%	25%	30%	35%
Other (e.g., prof'l activities)	15%	16%	14%	13%	20%	3%	14%	18%	16%	18%	16%
Aggregate PTO	18%	25%	7%	28%	37%	2%	8%	17%	20%	26%	30%

Paid Time Off - Days by Category

Sick days	6.3	6.0	5.6	6.7	5.6	5.8	5.6	7.0	5.5	6.2	6.2
Vacation days	12.6	13.2	13.1	13.7	12.7	11.1	12.6	13.1	12.8	13.0	12.5
Comp days (time off for OT)	10.9	11.5	9.6	14.6	10.4	3.5	11.3	14.1	14.0	13.6	10.2
Other (e.g., prof'l activities)	4.7	3.9	3.9	5.1	3.0	3.0	3.7	4.9	3.7	3.5	3.0
Aggregate PTO	17.4	16.2	16.5	16.0	16.3	14.0	14.8	19.4	14.3	16.8	17.9
Average Total PTO Days	17.5	19.8	14.0	22.0	22.3	3.8	15.5	22.0	20.3	22.9	21.9

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Does your firm provide/pay for the following benefits for employees?

Cafeteria plan	33%	48%	10%	49%	79%	-	13%	29%	50%	62%	81%
Continuing education courses	77%	86%	63%	95%	97%	39%	72%	84%	93%	97%	97%
CPA exam fees	32%	38%	10%	35%	65%	2%	13%	28%	39%	55%	63%
CPA exam review courses	22%	21%	3%	16%	42%	2%	4%	15%	23%	33%	42%
Dependent health insurance	28%	31%	14%	25%	52%	5%	18%	30%	34%	48%	71%
Dental insurance	24%	22%	7%	17%	41%	2%	8%	17%	19%	30%	41%
Life insurance	40%	48%	19%	35%	86%	5%	23%	40%	51%	74%	95%
Professional dues	71%	83%	49%	95%	99%	35%	52%	81%	92%	95%	98%
Professional licenses	70%	79%	46%	87%	99%	37%	49%	76%	88%	95%	97%
Retirement plan	67%	79%	46%	88%	97%	19%	49%	79%	90%	95%	97%
Health insurance	69%	63%	36%	52%	97%	11%	44%	58%	72%	91%	100%
None of these	13%	6%	22%	-	-	48%	14%	1%	-	-	-

Health Insurance Type

HMO	18%	6%	-	10%	6%	14%	9%	14%	16%	12%	11%
MSA	4%	8%	5%	8%	9%	-	14%	7%	4%	2%	7%
POS	3%	2%	-	5%	-	-	-	2%	3%	5%	-
PPO	44%	32%	29%	28%	35%	43%	33%	25%	33%	35%	48%
Traditional	20%	42%	52%	36%	42%	14%	37%	34%	38%	33%	24%
Other	9%	11%	14%	13%	9%	29%	7%	17%	5%	12%	9%
Not sure	2%	-	-	-	-	-	-	2%	-	1%	1%

% of Health Insurance Paid By Firm

0-20%	2%	2%	-	3%	3%	-	-	2%	5%	1%	2%
21-40%	2%	2%	5%	3%	-	-	2%	2%	7%	4%	4%
41-60%	11%	15%	10%	18%	14%	-	12%	20%	12%	13%	17%
61-80%	12%	21%	-	18%	29%	-	5%	17%	11%	25%	21%
81-100%	73%	60%	86%	59%	54%	100%	81%	59%	64%	57%	56%

	All Firms	All WNC	West North Central			All Midwest Firms By Revenues					
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Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Which of the following do you have in place?

Succession plan	22%	25%	2%	15%	51%	6%	8%	12%	27%	36%	47%
Formal partner training prog.	6%	8%	0%	5%	16%	0%	0%	1%	5%	3%	24%
Practice cont agmt w/ oth firm	6%	5%	10%	5%	3%	6%	14%	9%	5%	4%	1%
Written firm partnership agmt	37%	47%	13%	38%	78%	8%	8%	22%	35%	58%	81%
Partner compensation formula	23%	30%	2%	20%	58%	0%	1%	12%	18%	42%	59%
Malpractice insurance policy	94%	96%	94%	97%	97%	92%	92%	93%	94%	97%	93%
Malpractice insurance limit	1,513,227	1,446,255	853,333	1,203,226	2,088,553	1,063,333	948,630	1,105,167	1,169,086	1,354,162	2,708,247

When was the partner agreement last updated?

Before 1995	7%	6%	0%	12%	4%	0%	17%	0%	14%	6%	5%
1995-1999	8%	5%	0%	4%	6%	0%	0%	0%	3%	12%	8%
2000-2002	12%	9%	17%	16%	6%	0%	17%	16%	17%	12%	4%
2003-2005	21%	27%	33%	28%	26%	25%	33%	37%	26%	17%	27%
2006	15%	7%	0%	0%	11%	50%	0%	21%	6%	12%	20%
2007	24%	34%	50%	28%	35%	25%	33%	26%	23%	37%	24%
2008	13%	12%	0%	12%	13%	0%	0%	0%	11%	6%	13%

Which does the partner agreement provide for?

Buy-out	80%	82%	50%	72%	91%	0%	83%	68%	89%	90%	91%
Conduct	48%	55%	50%	40%	63%	75%	17%	11%	40%	37%	72%
Death	92%	92%	83%	88%	94%	50%	100%	84%	94%	90%	96%
Disability	80%	79%	50%	76%	83%	25%	50%	63%	77%	83%	88%
Early withdraw	57%	65%	50%	44%	76%	25%	33%	21%	40%	65%	73%
Mandatory age	27%	32%	0%	0%	50%	0%	0%	0%	6%	23%	58%
Non-competition	60%	68%	33%	56%	78%	25%	33%	26%	54%	69%	81%
Retirement	59%	68%	50%	36%	85%	25%	50%	16%	54%	58%	81%

Components of buyout provision

Clients retained	33%	27%	*	17%	33%	*	20%	38%	23%	28%	33%
Discount for early withdrawal	30%	44%	*	28%	53%	*	0%	15%	26%	38%	44%
Fee multiples	41%	44%	*	56%	41%	*	20%	23%	55%	55%	32%
Fixed amount for X years	31%	39%	*	11%	49%	*	20%	15%	26%	34%	46%
Life insurance in place	48%	54%	*	61%	51%	*	40%	38%	58%	53%	51%
Outside appraisal or valuation	7%	9%	*	11%	8%	*	20%	0%	6%	13%	5%
Years as partner/owner	20%	27%	*	6%	37%	*	0%	0%	6%	13%	35%
Terms of pmnts self-funded	42%	44%	*	44%	47%	*	0%	23%	48%	53%	39%

Components of partner compensation formula

Administrative duties	59%	57%	*	46%	63%	*	*	50%	44%	62%	71%
Client billing	83%	83%	*	77%	85%	*	*	80%	78%	84%	77%
Compliance w/ bus. plan	12%	11%	*	8%	13%	*	*	0%	11%	3%	16%
Interest on capital	31%	35%	*	23%	40%	*	*	20%	28%	30%	37%
New clients	40%	43%	*	38%	45%	*	*	40%	28%	38%	50%
New bus. from present clients	26%	30%	*	15%	35%	*	*	40%	6%	14%	35%
Niche/new service developed	13%	15%	*	0%	20%	*	*	0%	0%	3%	23%
Timely billing	16%	11%	*	0%	15%	*	*	10%	0%	14%	26%
Years of service	17%	17%	*	8%	20%	*	*	0%	11%	24%	18%
% with Web sites	65%	65%	35%	65%	90%	38%	45%	62%	73%	84%	97%

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Number of firms	2,722	205	59	75	71	62	98	101	102	91	107

Survey Performance

Clarity of questions

1	1%	2%	2%	1%	3%	2%	1%	1%	-	1%	1%
2	3%	1%	-	1%	2%	4%	-	2%	2%	1%	4%
3	21%	20%	24%	22%	15%	31%	18%	25%	13%	8%	19%
4	51%	52%	54%	47%	58%	47%	49%	44%	56%	55%	57%
5	25%	24%	20%	28%	22%	16%	31%	27%	29%	34%	18%
Average	3.96	3.94	3.91	3.99	3.93	3.73	4.10	3.94	4.12	4.19	3.87

Relevance of content

1	1%	2%	-	1%	3%	2%	-	1%	-	2%	-
2	3%	3%	6%	-	3%	9%	2%	4%	1%	2%	2%
3	16%	14%	17%	15%	10%	18%	13%	13%	11%	1%	17%
4	49%	53%	53%	49%	56%	47%	51%	47%	45%	53%	56%
5	32%	29%	25%	34%	27%	24%	34%	35%	43%	41%	25%
Average	4.08	4.04	3.96	4.15	4.00	3.82	4.16	4.11	4.30	4.28	4.03

Comprehensiveness of content

1	1%	2%	2%	1%	2%	-	1%	1%	-	1%	-
2	2%	2%	-	1%	3%	-	-	4%	-	2%	4%
3	19%	17%	19%	21%	12%	27%	18%	17%	16%	6%	17%
4	51%	54%	55%	49%	58%	53%	53%	54%	49%	54%	58%
5	27%	26%	25%	27%	25%	20%	28%	25%	35%	37%	20%
Average	4.01	4.00	4.00	3.99	4.02	3.93	4.07	3.98	4.18	4.22	3.94

Online survey system

1	1%	2%	2%	1%	2%	-	1%	1%	-	1%	-
2	2%	3%	4%	3%	2%	2%	2%	5%	-	1%	1%
3	11%	10%	11%	13%	5%	11%	8%	15%	11%	4%	7%
4	37%	41%	43%	37%	46%	42%	42%	32%	38%	31%	53%
5	49%	44%	41%	46%	46%	45%	47%	46%	52%	63%	39%
Average	4.32	4.24	4.17	4.22	4.32	4.31	4.32	4.18	4.41	4.53	4.30

Support

1	1%	3%	3%	2%	3%	-	2%	2%	-	-	2%
2	3%	2%	6%	-	-	5%	2%	4%	-	-	2%
3	23%	16%	17%	20%	9%	24%	19%	26%	19%	11%	17%
4	41%	51%	47%	45%	64%	46%	44%	42%	39%	50%	59%
5	31%	28%	28%	32%	24%	24%	33%	26%	43%	39%	20%
Average	3.98	4.01	3.92	4.05	4.06	3.89	4.05	3.87	4.24	4.28	3.91