

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

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

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

**Census Division**

East North Central	13%	-	-	-	-	-	-	-	-	-	-
East South Central	5%	-	-	-	-	16%	14%	10%	14%	11%	14%
Middle Atlantic	6%	-	-	-	-	-	-	-	-	-	-
New England	6%	-	-	-	-	-	-	-	-	-	-
South Atlantic	16%	-	-	-	-	46%	41%	45%	49%	41%	47%
West North Central	8%	-	-	-	-	-	-	-	-	-	-
West South Central	15%	100%	100%	100%	100%	38%	45%	45%	37%	47%	39%
Mountain	10%	-	-	-	-	-	-	-	-	-	-
Pacific	21%	-	-	-	-	-	-	-	-	-	-
Other	0%	-	-	-	-	-	-	-	-	-	-

**Average Household Income**

<\$35K	24%	45%	43%	45%	45%	32%	30%	39%	31%	35%	32%
\$35-39K	13%	7%	-	14%	5%	11%	14%	13%	14%	9%	10%
\$40-44K	13%	17%	21%	23%	9%	15%	8%	11%	16%	16%	12%
\$45-49K	8%	24%	14%	14%	41%	6%	7%	13%	8%	9%	8%
\$50-59K	17%	3%	14%	-	-	22%	14%	13%	11%	15%	12%
\$60K+	26%	3%	7%	5%	-	13%	28%	12%	19%	16%	26%

**Firm Size**

<150K	14%	10%	43%	-	-	100%	-	-	-	-	-
150-299K	19%	14%	57%	-	-	-	100%	-	-	-	-
300-549K	18%	28%	-	73%	-	-	-	100%	-	-	-
550-999K	17%	10%	-	27%	-	-	-	-	100%	-	-
1M-1.99M	16%	24%	-	-	64%	-	-	-	-	100%	-
2M+	17%	14%	-	-	36%	-	-	-	-	-	100%

**Which of the following categories best describes your practice unit?**

Sole practitioner	36%	33%	79%	32%	5%	89%	69%	37%	19%	5%	-
Single-office firm	53%	55%	21%	59%	73%	9%	28%	58%	74%	82%	64%
Unified multi-office firm	8%	12%	-	9%	23%	1%	2%	3%	5%	9%	28%
Office of small regional firm*	3%	-	-	-	-	1%	1%	2%	2%	3%	7%
Office of regional/national firm*	0%	-	-	-	-	-	-	-	-	-	1%
Office of a 'Big 4' firm*	-	-	-	-	-	-	-	-	-	-	-

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			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
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**Approximately how did firm size (measured in gross fees) change in Fiscal 2007 versus 2006?**

Increase, by 1%-5%	19%	21%	21%	18%	23%	11%	12%	17%	17%	24%	17%
Increase, by 6%-9%	18%	12%	-	18%	14%	11%	17%	19%	25%	17%	23%
Increase, by 10%-19%	26%	40%	14%	50%	45%	17%	23%	29%	31%	29%	36%
Increase, by 20%-29%	8%	12%	36%	9%	-	12%	10%	13%	7%	8%	10%
Increase, by 30%-50%	5%	9%	14%	5%	9%	11%	8%	6%	3%	5%	1%
Increase, by 50%+	3%	-	-	-	-	6%	4%	4%	2%	1%	1%
No change	10%	3%	7%	-	5%	16%	14%	8%	8%	8%	4%
Decrease	9%	2%	-	-	5%	8%	11%	4%	5%	7%	8%
Not applicable	2%	2%	7%	-	-	8%	2%	-	3%	1%	-

**How long has your firm been in business?**

Less than one year	1%	2%	7%	-	-	2%	1%	2%	1%	-	-
1 to 5 years	12%	3%	7%	5%	-	30%	20%	13%	10%	5%	3%
6 to 10 years	11%	9%	14%	5%	9%	16%	16%	13%	9%	8%	1%
11 to 20 years	27%	26%	29%	36%	14%	29%	36%	31%	26%	23%	17%
21 or more years	49%	60%	43%	55%	77%	22%	28%	41%	53%	63%	79%

**Last Fiscal Year End Date**

May - November 2007	4%	2%	-	-	5%	1%	-	3%	1%	5%	4%
December, 2007	92%	97%	100%	100%	91%	98%	99%	95%	97%	93%	83%
January - March 2008	1%	-	-	-	-	1%	1%	1%	-	1%	1%
April - June 2008	3%	2%	-	-	5%	1%	-	1%	3%	1%	12%

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

PCPS	44%	41%	14%	41%	59%	21%	26%	38%	50%	55%	72%
AICPA	89%	95%	93%	91%	100%	73%	85%	89%	94%	99%	99%
CPA Association or Network	16%	10%	7%	5%	18%	8%	10%	12%	15%	15%	42%
State Society	97%	98%	100%	95%	100%	94%	96%	96%	97%	97%	98%

<b>Area of primary office (ft<sup>2</sup>)</b>	3,803	4,241	924	2,022	8,571	1,384	1,187	1,906	2,834	4,896	12,128
<b>Cost per square foot</b>	\$22.24	\$20.76	\$11.09	\$14.81	\$22.83	\$4.28	\$11.23	\$13.25	\$16.12	\$16.23	\$24.38
<b>Cost per square foot</b>	501	389	761	674	343	1,259	807	797	715	644	426

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**FINANCIAL INFORMATION --- GROSS**

A/R (billed less allowances)	305,589	381,907	25,020	206,652	784,274	16,047	40,629	88,679	136,520	235,539	1,034,618
WIP (unbilled less allowances)	113,816	153,584	8,553	35,095	329,637	4,578	12,405	21,299	51,732	115,829	432,442
Firm capital (net capital)	371,633	507,351	39,392	139,948	1,075,333	27,058	46,815	82,728	138,566	256,321	1,180,918
Prior Year Net client fees	1,386,119	1,532,502	157,025	458,052	3,341,775	80,926	189,977	348,768	662,207	1,349,645	5,440,773
Bad debt written off, FY '07	21,716	15,201	336	5,233	33,269	596	2,116	4,962	8,757	11,032	103,626

**Income**

Gross fees earned	1,779,557	1,954,167	169,297	515,099	4,529,062	97,229	219,147	423,883	781,546	1,504,452	6,797,750
<u>Net write-ups / (write-downs)</u>	<u>-177,276</u>	<u>-139,516</u>	<u>-189</u>	<u>-20,041</u>	<u>-347,655</u>	<u>-1,902</u>	<u>-2,358</u>	<u>-13,649</u>	<u>-38,528</u>	<u>-86,307</u>	<u>-704,732</u>
Net client fees earned	1,602,282	1,814,651	169,108	495,058	4,181,407	95,327	216,788	410,233	743,018	1,418,145	6,093,018
Interest income	5,294	3,689	125	1,683	7,964	92	355	789	1,884	3,084	13,895
<u>Oth income-rents &amp; royalties</u>	<u>7,146</u>	<u>28,567</u>	<u>79</u>	<u>218</u>	<u>75,045</u>	<u>252</u>	<u>545</u>	<u>1,452</u>	<u>1,574</u>	<u>4,512</u>	<u>45,192</u>
Total income	1,614,722	1,846,907	169,312	496,958	4,264,416	95,671	217,688	412,474	746,477	1,425,740	6,152,105
<i>Writedowns as % of Gross</i>	<i>-10.0%</i>	<i>-7.1%</i>	<i>-0.1%</i>	<i>-3.9%</i>	<i>-7.7%</i>	<i>-2.0%</i>	<i>-1.1%</i>	<i>-3.2%</i>	<i>-4.9%</i>	<i>-5.7%</i>	<i>-10.4%</i>
<i>Income per FT equiv prof'l</i>	<i>197,190</i>	<i>159,179</i>	<i>134,254</i>	<i>155,783</i>	<i>160,338</i>	<i>85,621</i>	<i>140,495</i>	<i>159,895</i>	<i>174,562</i>	<i>176,368</i>	<i>196,530</i>

**Expenses**

Prof'l salaries (excl. owners)	399,338	504,992	11,623	76,477	1,247,470	2,781	16,092	56,046	133,832	315,845	1,780,071
Paraprofessional salaries	63,143	81,612	10,359	37,564	171,004	3,727	16,801	35,339	49,500	72,987	155,742
Other salaries (excl. owners)	73,964	89,121	1,605	19,956	213,978	1,794	8,141	16,985	29,655	63,327	321,517
Payment to retired partners	10,926	10,284	0	1,091	26,023	0	211	910	828	8,377	48,544
Ret plan costs (excl. owners)	16,235	19,366	161	3,054	47,901	166	694	2,220	6,142	13,898	64,378
Other ee benefits (excl. owners)	41,741	29,565	664	7,372	70,150	729	2,226	5,853	13,625	32,554	162,933
Dues, library	16,552	19,074	1,904	5,693	43,380	1,918	3,050	5,015	9,662	17,882	63,060
CPE	13,506	13,786	1,088	2,612	33,041	1,057	1,455	2,715	4,100	8,557	59,571
Malpractice Insurance	13,164	13,019	850	3,052	30,731	612	1,108	2,227	4,608	9,878	42,026
Rent & other occupancy costs	84,588	88,059	10,244	29,948	195,688	5,917	13,337	25,245	45,682	79,453	295,724
Interest	9,551	5,347	1,273	3,996	9,290	848	2,296	4,266	4,645	9,191	31,089
Computer & technology	33,402	38,016	6,168	11,563	84,736	3,655	6,133	10,043	18,051	33,065	133,239
Promotion and marketing	19,967	13,845	1,312	2,840	32,826	1,608	2,185	3,599	6,721	14,166	76,953
Payroll taxes	47,894	58,414	2,635	14,567	137,756	1,268	4,551	10,950	22,188	43,202	190,853
Phone and web connectivity	11,732	15,742	4,960	7,237	31,108	2,571	3,980	5,782	8,485	11,705	39,556
Depreciation	22,096	18,259	1,914	6,797	40,121	1,748	3,445	7,153	9,964	21,913	79,416
<u>Other expenses</u>	<u>140,393</u>	<u>141,802</u>	<u>25,015</u>	<u>44,554</u>	<u>313,371</u>	<u>13,148</u>	<u>23,258</u>	<u>41,150</u>	<u>70,199</u>	<u>114,947</u>	<u>504,918</u>
Total expenses	1,018,191	1,160,304	81,777	278,371	2,728,573	43,548	108,962	235,499	437,887	870,945	4,049,590
Net remaining for owners	596,531	686,603	87,535	218,588	1,535,843	52,123	108,727	176,975	308,590	554,795	2,102,514
<b>Net remaining per owner</b>	<b>247,147</b>	<b>234,253</b>	<b>87,535</b>	<b>150,279</b>	<b>272,488</b>	<b>50,073</b>	<b>94,897</b>	<b>134,146</b>	<b>175,235</b>	<b>207,529</b>	<b>326,561</b>
<b>Net rem. per owner-hr</b>	<b>112.84</b>	<b>110.88</b>	<b>47.30</b>	<b>72.60</b>	<b>117.36</b>	<b>27.35</b>	<b>45.44</b>	<b>60.89</b>	<b>78.33</b>	<b>91.42</b>	<b>140.07</b>

	All Firms	All LA	Louisiana			All South Firms By Revenues					
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Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**FINANCIAL INFORMATION --- PERCENT OF NET CLIENT FEES**

A/R (billed less allowances)	19.1%	21.0%	14.8%	41.7%	18.8%	16.8%	18.7%	21.6%	18.4%	16.6%	17.0%
WIP (unbilled less allowances)	7.1%	8.5%	5.1%	7.1%	7.9%	4.8%	5.7%	5.2%	7.0%	8.2%	7.1%
Firm capital (net capital)	23.2%	28.0%	23.3%	28.3%	25.7%	28.4%	21.6%	20.2%	18.6%	18.1%	19.4%
Prior Year Net client fees	86.5%	84.5%	92.9%	92.5%	79.9%	84.9%	87.6%	85.0%	89.1%	95.2%	89.3%

**Income**

Gross fees earned	111.1%	107.7%	100.1%	104.0%	108.3%	102.0%	101.1%	103.3%	105.2%	106.1%	111.6%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-7.7%</u>	<u>-0.1%</u>	<u>-4.0%</u>	<u>-8.3%</u>	<u>-2.0%</u>	<u>-1.1%</u>	<u>-3.3%</u>	<u>-5.2%</u>	<u>-6.1%</u>	<u>-11.6%</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%	0.2%	0.1%	0.3%	0.2%	0.1%	0.2%	0.2%	0.3%	0.2%	0.2%
<u>Other income - rents &amp; royalties</u>	<u>0.4%</u>	<u>1.6%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>1.8%</u>	<u>0.3%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.2%</u>	<u>0.3%</u>	<u>0.7%</u>
Total income	100.8%	101.8%	100.1%	100.4%	102.0%	100.4%	100.4%	100.5%	100.5%	100.5%	101.0%

**Expenses**

Prof'l salaries (excl. owners)	24.9%	27.8%	6.9%	15.4%	29.8%	2.9%	7.4%	13.7%	18.0%	22.3%	29.2%
Paraprofessional salaries	3.9%	4.5%	6.1%	7.6%	4.1%	3.9%	7.7%	8.6%	6.7%	5.1%	2.6%
Other salaries (excl. owners)	4.6%	4.9%	0.9%	4.0%	5.1%	1.9%	3.8%	4.1%	4.0%	4.5%	5.3%
Payment to retired partners	0.7%	0.6%	0.0%	0.2%	0.6%	0.0%	0.1%	0.2%	0.1%	0.6%	0.8%
Ret plan costs (excl. owners)	1.0%	1.1%	0.1%	0.6%	1.1%	0.2%	0.3%	0.5%	0.8%	1.0%	1.1%
Other ee benefits (excl. owners)	2.6%	1.6%	0.4%	1.5%	1.7%	0.8%	1.0%	1.4%	1.8%	2.3%	2.7%
Dues, library	1.0%	1.1%	1.1%	1.2%	1.0%	2.0%	1.4%	1.2%	1.3%	1.3%	1.0%
CPE	0.8%	0.8%	0.6%	0.5%	0.8%	1.1%	0.7%	0.7%	0.6%	0.6%	1.0%
Malpractice Insurance	0.8%	0.7%	0.5%	0.6%	0.7%	0.6%	0.5%	0.5%	0.6%	0.7%	0.7%
Rent & other occupancy costs	5.3%	4.9%	6.1%	6.0%	4.7%	6.2%	6.2%	6.2%	6.1%	5.6%	4.9%
Interest	0.6%	0.3%	0.8%	0.8%	0.2%	0.9%	1.1%	1.0%	0.6%	0.6%	0.5%
Computer & technology	2.1%	2.1%	3.6%	2.3%	2.0%	3.8%	2.8%	2.4%	2.4%	2.3%	2.2%
Promotion and marketing	1.2%	0.8%	0.8%	0.6%	0.8%	1.7%	1.0%	0.9%	0.9%	1.0%	1.3%
Payroll taxes	3.0%	3.2%	1.6%	2.9%	3.3%	1.3%	2.1%	2.7%	3.0%	3.0%	3.1%
Phone and web connectivity	0.7%	0.9%	2.9%	1.5%	0.7%	2.7%	1.8%	1.4%	1.1%	0.8%	0.6%
Depreciation	1.4%	1.0%	1.1%	1.4%	1.0%	1.8%	1.6%	1.7%	1.3%	1.5%	1.3%
<u>Other expenses</u>	<u>8.8%</u>	<u>7.8%</u>	<u>14.8%</u>	<u>9.0%</u>	<u>7.5%</u>	<u>13.8%</u>	<u>10.7%</u>	<u>10.0%</u>	<u>9.4%</u>	<u>8.1%</u>	<u>8.3%</u>
Total expenses	63.5%	63.9%	48.4%	56.2%	65.3%	45.7%	50.3%	57.4%	58.9%	61.4%	66.5%
Net remaining for owners	37.2%	37.8%	51.8%	44.2%	36.7%	54.7%	50.2%	43.1%	41.5%	39.1%	34.5%

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Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**Accounts Receivable**

Current	50%	50%	62%	45%	46%	64%	54%	52%	53%	44%	40%
Over 30 Days	15%	15%	8%	15%	19%	11%	13%	14%	14%	16%	19%
Over 60 Days	11%	11%	10%	14%	10%	7%	11%	13%	12%	13%	14%
Over 90 Days	<u>24%</u>	<u>24%</u>	<u>20%</u>	<u>25%</u>	<u>25%</u>	<u>17%</u>	<u>22%</u>	<u>21%</u>	<u>22%</u>	<u>27%</u>	<u>27%</u>
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

% charging interest on A/R	43%	31%	14%	36%	36%	16%	26%	33%	40%	45%	53%
Interest amount	15.8%	15.4%	18.0%	13.0%	17.1%	18.2%	16.9%	16.5%	15.5%	15.8%	15.4%

**% of Fees by Service**

Audit: Non-public clients	10.1%	13.5%	5.4%	9.0%	23.1%	3.9%	6.3%	7.3%	10.4%	15.1%	23.2%
Audit: Publicly held clients	0.4%	0.2%	0.0%	0.0%	0.6%	0.1%	0.8%	0.4%	0.4%	0.5%	2.2%
Other Attest/Assurance	0.8%	1.2%	0.7%	1.6%	1.1%	0.5%	0.5%	0.6%	0.8%	0.9%	1.5%
Niche specialties	2.1%	1.7%	0.0%	1.6%	2.8%	0.6%	1.1%	2.5%	1.8%	1.5%	2.3%
Compilations and Reviews	11.5%	8.6%	9.8%	9.3%	7.1%	10.1%	11.6%	12.3%	10.6%	10.1%	8.7%
Consulting services	6.8%	7.1%	12.9%	3.8%	6.8%	7.5%	7.4%	5.7%	6.4%	6.6%	6.0%
Financial advisory services	1.1%	1.1%	0.4%	2.0%	0.6%	1.1%	1.4%	0.6%	0.9%	1.2%	1.1%
IT consulting (* Gross Profit)	0.4%	0.7%	0.1%	0.0%	1.8%	0.4%	0.4%	0.3%	0.3%	0.4%	0.4%
Mergers and acquisitions	0.2%	0.2%	0.0%	0.2%	0.2%	0.1%	0.3%	0.2%	0.3%	0.3%	0.4%
Risk Services/Internal Audit	0.2%	0.2%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.4%	0.2%	0.6%
Tax -- individual	28.1%	24.4%	26.6%	29.6%	17.9%	34.2%	30.5%	29.7%	25.2%	22.8%	18.1%
Tax -- other than individual	23.5%	20.7%	21.4%	22.1%	18.8%	22.1%	23.8%	23.2%	26.9%	24.6%	24.8%
Write-up	11.7%	18.1%	17.3%	19.7%	17.0%	14.7%	12.9%	15.7%	13.2%	12.9%	7.5%
Other	<u>3.0%</u>	<u>2.3%</u>	<u>5.4%</u>	<u>1.0%</u>	<u>1.7%</u>	<u>4.7%</u>	<u>2.9%</u>	<u>1.5%</u>	<u>2.4%</u>	<u>3.0%</u>	<u>3.0%</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%	86%	79%	86%	91%	74%	75%	85%	88%	94%	98%
% fees based on hourly billing	78%	84%	73%	88%	88%	75%	72%	75%	83%	83%	81%

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

Commissions	2%	-	-	-	-	1%	2%	1%	4%	1%	2%
Fixed fee	61%	57%	50%	45%	73%	50%	63%	63%	56%	58%	73%
Periodic	11%	5%	-	5%	9%	12%	8%	11%	8%	11%	18%
Per tax form fee	17%	17%	21%	14%	18%	22%	24%	16%	14%	10%	10%
Percentage of assets	2%	2%	-	-	5%	-	1%	-	3%	5%	3%
Risk-based	4%	-	-	-	-	5%	4%	3%	9%	4%	4%
Transaction-based	8%	7%	14%	5%	5%	11%	10%	9%	8%	5%	12%
Value billing	45%	36%	50%	32%	32%	43%	47%	51%	48%	47%	47%

**Do you typically bill separately for the following services?**

Copying	15%	22%	14%	23%	27%	8%	10%	20%	16%	16%	22%
Clerical overtime	3%	5%	7%	5%	5%	1%	4%	2%	1%	3%	5%
Technology	18%	16%	21%	14%	14%	9%	9%	13%	19%	21%	27%
Fax charges	7%	12%	-	14%	18%	2%	3%	8%	7%	6%	15%
Travel time	28%	33%	-	55%	32%	19%	17%	30%	24%	30%	36%
Mileage	28%	38%	14%	32%	59%	13%	16%	28%	26%	41%	48%
Overnight Mail Delivery	47%	62%	50%	64%	68%	36%	39%	47%	54%	57%	53%

Est bill rate for 50K/yr prof'l	\$96	\$89	\$107	\$84	\$86	\$95	\$91	\$89	\$96	\$91	\$100
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	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**Professional Staff -- Full Time**

**Number of Staff**

Partners/Owners (inc. PT)	2.41	2.93	1.00	1.45	5.64	1.04	1.15	1.32	1.76	2.67	6.44
Directors (11+ yrs exp)	0.63	1.00	0.00	0.00	2.64	0.02	0.05	0.14	0.36	0.81	2.49
Managers (6-10 yrs exp)	1.22	1.60	0.00	0.41	3.82	0.01	0.07	0.18	0.53	1.17	5.38
Sr Associates (4-5 yrs exp)	1.39	2.05	0.00	0.23	5.18	0.01	0.04	0.30	0.52	1.27	6.06
Associates (1-3 yrs exp)	1.50	2.53	0.21	0.68	5.86	0.01	0.12	0.33	0.56	1.22	6.05
New Professionals	0.44	0.79	0.00	0.23	1.86	0.01	0.05	0.13	0.23	0.45	2.03
<b>Total Professionals</b>	<b>7.60</b>	<b>10.91</b>	<b>1.21</b>	<b>3.00</b>	<b>25.00</b>	<b>1.10</b>	<b>1.47</b>	<b>2.39</b>	<b>3.96</b>	<b>7.60</b>	<b>28.45</b>

**% Who Are CPAs**

Partners/Owners (inc. PT)	98%	101%	100%	100%	99%	99%	98%	97%	99%	98%	99%
Directors (11+ yrs exp)	82%	95%	*	*	95%	*	80%	70%	83%	83%	90%
Managers (6-10 yrs exp)	82%	91%	*	78%	93%	*	38%	50%	75%	81%	88%
Sr Associates (4-5 yrs exp)	50%	38%	*	*	39%	*	50%	29%	34%	54%	54%
Associates (1-3 yrs exp)	17%	7%	*	7%	8%	*	17%	20%	9%	17%	18%
New Professionals	4%	0%	*	*	0%	*	10%	9%	8%	6%	1%

**Average Compensated Hours Per FT Professional**

Partners/Owners (inc. PT)	2,190	2,113	1,851	2,070	2,322	1,831	2,088	2,203	2,237	2,270	2,331
Directors (11+ yrs exp)	2,131	2,157	*	*	2,157	*	1,923	2,114	2,095	2,135	2,163
Managers (6-10 yrs exp)	2,135	2,121	*	2,008	2,162	*	2,035	2,080	2,043	2,106	2,173
Sr Associates (4-5 yrs exp)	2,097	2,120	*	*	2,136	*	1,976	2,077	2,017	2,083	2,187
Associates (1-3 yrs exp)	2,039	1,970	*	1,848	2,072	*	1,797	2,023	1,966	2,050	2,069
New Professionals	1,803	1,874	*	*	1,924	*	1,642	1,679	1,762	1,652	1,884

**Average Chargeable Hours Per FT Professional**

Partners/Owners (inc. PT)	1,366	1,362	1,434	1,355	1,323	1,183	1,405	1,533	1,404	1,352	1,274
Directors (11+ yrs exp)	1,403	1,612	*	*	1,612	*	1,269	1,619	1,513	1,512	1,329
Managers (6-10 yrs exp)	1,461	1,563	*	1,582	1,556	*	1,011	1,537	1,452	1,496	1,435
Sr Associates (4-5 yrs exp)	1,512	1,630	*	*	1,685	*	1,168	1,635	1,455	1,571	1,593
Associates (1-3 yrs exp)	1,428	1,452	*	1,375	1,521	*	1,242	1,408	1,402	1,421	1,476
New Professionals	1,097	1,254	*	*	1,294	*	817	938	1,182	1,128	1,191

**Average Billing Rate**

Partners/Owners (inc. PT)	\$171	\$139	\$104	\$141	\$158	\$106	\$125	\$145	\$174	\$184	\$229
Directors (11+ yrs exp)	\$156	\$130	*	*	\$130	*	\$145	\$98	\$130	\$133	\$181
Managers (6-10 yrs exp)	\$133	\$103	*	\$94	\$107	*	\$79	\$89	\$111	\$120	\$152
Sr Associates (4-5 yrs exp)	\$107	\$81	*	*	\$82	*	\$69	\$87	\$93	\$94	\$118
Associates (1-3 yrs exp)	\$85	\$67	*	\$69	\$67	*	\$63	\$67	\$77	\$81	\$93
New Professionals	\$76	\$58	*	*	\$60	*	\$57	\$68	\$59	\$69	\$84

**Average Compensation**

Partners/Owners (inc. PT)	188,572	182,047	93,326	163,408	257,144	59,179	105,697	151,312	206,050	236,396	331,702
Directors (11+ yrs exp)	91,999	103,707	*	*	103,707	*	67,618	69,164	79,475	80,885	108,102
Managers (6-10 yrs exp)	71,986	72,763	*	60,565	77,033	*	39,896	57,854	64,315	69,543	79,959
Sr Associates (4-5 yrs exp)	55,249	54,787	*	*	55,867	*	39,675	47,884	50,402	55,905	59,851
Associates (1-3 yrs exp)	42,213	36,455	*	34,415	37,389	*	32,376	37,031	38,445	41,336	46,349
New Professionals	31,042	32,021	*	*	31,922	*	21,051	29,694	28,906	28,506	35,978

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**Relevant Statistics and Ratios -- FT Staff**

**Utilization**

Partners/Owners (inc. PT)	62%	64%	77%	65%	57%	65%	67%	70%	63%	60%	55%
Directors (11+ yrs exp)	66%	75%	*	*	75%	*	66%	77%	72%	71%	61%
Managers (6-10 yrs exp)	68%	74%	*	79%	72%	*	50%	74%	71%	71%	66%
Sr Associates (4-5 yrs exp)	72%	77%	*	*	79%	*	59%	79%	72%	75%	73%
Associates (1-3 yrs exp)	70%	74%	*	74%	73%	*	69%	70%	71%	69%	71%
New Professionals	61%	67%	*	*	67%	*	50%	56%	67%	68%	63%

**Compensation Per Compensated Hour**

Partners/Owners (inc. PT)	\$86	\$86	\$50	\$79	\$111	\$32	\$51	\$69	\$92	\$104	\$142
Directors (11+ yrs exp)	\$43	\$48	*	*	\$48	*	\$35	\$33	\$38	\$38	\$50
Managers (6-10 yrs exp)	\$34	\$34	*	\$30	\$36	*	\$20	\$28	\$31	\$33	\$37
Sr Associates (4-5 yrs exp)	\$26	\$26	*	*	\$26	*	\$20	\$23	\$25	\$27	\$27
Associates (1-3 yrs exp)	\$21	\$19	*	\$19	\$18	*	\$18	\$18	\$20	\$20	\$22
New Professionals	\$17	\$17	*	*	\$17	*	\$13	\$18	\$16	\$17	\$19

**For Professionals**

Bonus/incentive % of total	5.3%	5.0%	0.5%	5.8%	7.1%	1.4%	5.5%	5.3%	6.2%	6.7%	6.4%
Avg annl base salary % inc	6.5%	9.2%	2.4%	11.8%	10.7%	3.7%	5.7%	9.1%	8.9%	8.1%	8.2%

**What is your compensation year basis?**

Fiscal 2007	20%	22%	36%	14%	23%	16%	18%	17%	11%	19%	30%
Calendar 2007	76%	72%	57%	86%	68%	82%	78%	81%	84%	77%	61%
Other	4%	5%	7%	-	9%	2%	5%	1%	4%	4%	9%

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**Professional Staff -- Part Time**

**Number of Staff (Full Time Equivalent)**

Directors (11+ yrs exp)	0.085	0.066	0.022	0.000	0.161	0.002	0.009	0.041	0.047	0.104	0.316
Managers (6-10 yrs exp)	0.146	0.117	0.000	0.068	0.241	0.000	0.017	0.071	0.107	0.104	0.696
Sr Associates (4-5 yrs exp)	0.141	0.160	0.000	0.042	0.381	0.006	0.028	0.025	0.057	0.127	0.620
Associates (1-3 yrs exp)	0.137	0.232	0.010	0.039	0.568	0.008	0.016	0.036	0.064	0.090	0.702
New Professionals	0.083	0.113	0.015	0.042	0.246	0.003	0.007	0.016	0.039	0.058	0.518
<b>Total Professionals</b>	<b>0.592</b>	<b>0.689</b>	<b>0.047</b>	<b>0.190</b>	<b>1.596</b>	<b>0.018</b>	<b>0.077</b>	<b>0.188</b>	<b>0.314</b>	<b>0.484</b>	<b>2.852</b>

**% Who Are CPAs**

Directors (11+ yrs exp)	85%	*	*	*	*	*	*	80%	85%	81%	94%
Managers (6-10 yrs exp)	84%	*	*	*	*	*	70%	85%	91%	86%	81%
Sr Associates (4-5 yrs exp)	59%	80%	*	*	82%	*	38%	73%	73%	69%	59%
Associates (1-3 yrs exp)	21%	8%	*	*	5%	*	31%	21%	29%	43%	20%
New Professionals	3%	*	*	*	*	*	*	0%	0%	8%	6%

**Total Compensated Hours - PT Professional**

Directors (11+ yrs exp)	177	138	45	0	334	4	18	84	99	217	657
Managers (6-10 yrs exp)	304	243	0	141	501	0	35	147	222	217	1,448
Sr Associates (4-5 yrs exp)	294	333	0	86	793	12	58	51	118	263	1,290
Associates (1-3 yrs exp)	285	483	20	81	1,181	16	34	76	134	188	1,460
New Professionals	172	235	32	87	512	6	15	33	81	121	1,077

**Total Chargeable Hours For PT Professionals**

Directors (11+ yrs exp)	126	*	*	*	*	*	*	69	85	169	407
Managers (6-10 yrs exp)	216	*	*	*	*	*	27	126	176	150	990
Sr Associates (4-5 yrs exp)	235	252	*	*	584	*	48	40	103	214	915
Associates (1-3 yrs exp)	204	326	*	*	796	*	30	54	105	145	1,038
New Professionals	110	*	*	*	*	*	*	24	70	85	719

**Average Billing Rate**

Directors (11+ yrs exp)	\$152	*	*	*	*	*	*	\$102	\$144	\$134	\$186
Managers (6-10 yrs exp)	\$136	*	*	*	*	*	\$87	\$96	\$121	\$126	\$148
Sr Associates (4-5 yrs exp)	\$106	\$86	*	*	\$90	*	\$63	\$99	\$103	\$104	\$119
Associates (1-3 yrs exp)	\$87	\$73	*	*	\$63	*	\$71	\$84	\$84	\$78	\$91
New Professionals	\$70	*	*	*	*	*	*	\$44	\$51	\$68	\$76

**Average Hourly Compensation**

Directors (11+ yrs exp)	\$49.96	*	*	*	*	*	*	\$29.98	\$51.19	\$41.36	\$52.95
Managers (6-10 yrs exp)	\$38.86	*	*	*	*	*	\$31.43	\$26.26	\$35.26	\$41.89	\$39.38
Sr Associates (4-5 yrs exp)	\$30.05	\$24.51	*	*	\$24.44	*	\$24.59	\$35.58	\$29.66	\$27.45	\$29.68
Associates (1-3 yrs exp)	\$23.53	\$16.13	*	*	\$15.61	*	\$22.19	\$24.72	\$23.92	\$19.95	\$22.66
New Professionals	\$19.06	*	*	*	*	*	*	\$12.95	\$10.96	\$18.08	\$19.36

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**Full Time Non-Professional Staff**

**Number of Staff**

Internal technical support	0.17	0.22	0.00	0.00	0.59	0.01	0.01	0.00	0.03	0.09	0.83
Administrator / OM	0.41	0.38	0.00	0.36	0.64	0.00	0.06	0.26	0.43	0.57	1.23
Paraprofessionals	0.81	1.26	0.00	0.45	2.86	0.04	0.26	0.54	0.68	1.29	2.34
Clerical (data entry, etc.)	1.00	1.69	0.14	0.50	3.86	0.08	0.22	0.43	0.60	0.99	4.50
Other	0.20	0.17	0.00	0.00	0.45	0.00	0.01	0.02	0.04	0.19	0.74

**Average Compensated Hours Per FT Employee**

Internal technical support	2,124	2,292	*	*	2,292	*	*	*	*	2,080	2,144
Administrator / OM	2,096	2,167	*	2,127	2,196	*	1,941	2,088	2,036	2,118	2,184
Paraprofessionals	2,001	2,084	*	2,061	2,099	1,743	1,825	1,912	1,976	2,030	2,101
Clerical (data entry, etc.)	1,981	2,064	*	2,034	2,114	1,765	1,804	1,892	1,987	2,030	2,081
Other	2,029	*	*	*	*	*	*	*	2,116	2,033	2,065

**Average Chargeable Hours Per FT Employee**

Internal technical support	272	193	*	*	193	*	*	*	*	160	138
Administrator / OM	345	535	*	877	287	*	580	634	531	321	207
Paraprofessionals	1,232	1,470	*	1,483	1,461	983	1,139	1,269	1,295	1,331	1,210
Clerical (data entry, etc.)	493	571	*	771	435	1,032	647	699	719	512	340
Other	342	*	*	*	*	*	*	*	587	382	237

**Average Billing Rate**

Internal technical support	\$104	\$93	*	*	\$93	*	*	*	*	\$89	\$103
Administrator / OM	\$76	\$67	*	\$52	\$78	*	\$43	\$50	\$60	\$59	\$101
Paraprofessionals	\$72	\$62	*	\$55	\$67	\$56	\$48	\$62	\$71	\$69	\$80
Clerical (data entry, etc.)	\$57	\$50	*	\$49	\$51	\$39	\$38	\$47	\$51	\$58	\$61
Other	\$73	*	*	*	*	*	*	*	\$46	\$52	\$81

**Average Compensation**

Internal technical support	58,783	61,183	*	*	61,183	*	*	*	*	45,178	60,054
Administrator / OM	50,369	43,696	*	33,272	51,278	*	29,811	35,248	38,473	45,571	62,786
Paraprofessionals	40,350	37,229	*	30,974	41,078	24,243	29,261	35,247	38,235	40,343	43,718
Clerical (data entry, etc.)	32,354	27,507	*	22,657	30,608	19,036	21,762	24,959	28,834	30,743	36,604
Other	44,451	*	*	*	*	*	*	*	28,449	35,575	47,803

**Compensation Per Compensated Hour**

Internal technical support	\$27.68	\$26.70	*	*	\$26.70	*	*	*	*	\$21.72	\$28.02
Administrator / OM	\$24.03	\$20.17	*	\$15.65	\$23.35	*	\$15.36	\$16.88	\$18.90	\$21.51	\$28.75
Paraprofessionals	\$20.17	\$17.86	*	\$15.03	\$19.57	\$13.91	\$16.03	\$18.44	\$19.35	\$19.87	\$20.81
Clerical (data entry, etc.)	\$16.33	\$13.33	*	\$11.14	\$14.48	\$10.78	\$12.06	\$13.20	\$14.51	\$15.14	\$17.59
Other	\$21.91	*	*	*	*	*	*	*	\$13.44	\$17.50	\$23.15

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**Part Time Non-Professional Staff**

**Number of Staff**

Internal technical support	0.01	0.02	0.00	0.00	0.04	0.00	0.00	0.00	0.01	0.01	0.07
Administrator / OM	0.04	0.04	0.04	0.01	0.07	0.00	0.02	0.02	0.03	0.04	0.09
Paraprofessionals	0.15	0.21	0.10	0.04	0.46	0.02	0.09	0.13	0.07	0.13	0.53
Clerical (data entry, etc.)	0.19	0.19	0.08	0.03	0.42	0.06	0.11	0.11	0.10	0.16	0.68
Other	0.05	0.14	0.00	0.06	0.32	0.01	0.01	0.02	0.01	0.03	0.23

**Average Compensated Hours For All PT Employee**

Internal technical support	28	34	2	0	88	9	3	2	19	13	156
Administrator / OM	88	82	79	18	148	9	46	41	58	90	197
Paraprofessionals	304	444	200	91	953	43	185	280	142	272	1,104
Clerical (data entry, etc.)	403	391	165	59	868	118	238	231	208	324	1,416
Other	96	301	0	126	668	19	31	52	13	69	476

**Average Chargeable Hours For All PT Employee**

Internal technical support	3	0	0	0	1	0	0	2	4	2	5
Administrator / OM	13	10	19	5	10	1	6	7	8	8	15
Paraprofessionals	249	1,835	6,502	76	624	28	590	197	119	196	697
Clerical (data entry, etc.)	118	99	21	20	226	59	80	138	83	99	212
Other	31	82	0	63	154	2	9	22	1	11	187

**Average Billing Rate**

Internal technical support	\$89	*	*	*	*	*	*	*	*	*	\$102
Administrator / OM	\$61	*	*	*	*	*	*	*	\$64	*	\$91
Paraprofessionals	\$69	\$62	*	*	*	\$52	\$60	\$58	\$68	\$73	\$77
Clerical (data entry, etc.)	\$48	\$41	*	*	*	\$33	\$35	\$45	\$44	\$50	\$54
Other	\$66	*	*	*	*	*	*	*	*	\$42	\$82

**Average Compensation Per Compensated Hour**

Internal technical support	\$24.78	*	*	*	*	*	*	*	*	*	\$24.02
Administrator / OM	\$24.12	*	*	*	*	*	\$12.71	*	\$19.88	\$38.00	\$32.81
Paraprofessionals	\$20.09	\$19.88	*	*	*	\$17.46	\$20.07	\$15.85	\$18.26	\$21.95	\$21.70
Clerical (data entry, etc.)	\$15.74	\$12.86	*	*	*	\$10.59	\$12.35	\$15.84	\$14.13	\$13.82	\$17.04
Other	\$25.82	*	*	*	*	*	\$9.98	*	*	\$12.71	\$45.73

	All Firms	All LA	Louisiana			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	58	14	22	22	171	199	166	159	150	146

**New Hires**

# New hires meeting 150	0.403	1.138	0.071	0.136	2.818	0.012	0.035	0.108	0.132	0.387	1.658
# New hires not meeting 150	0.301	0.448	0.071	0.136	1.000	0.012	0.055	0.096	0.264	0.347	1.452
Salary, meeting 150	43,309	40,366	*	*	38,863	*	36,553	38,031	41,903	42,160	46,337
Salary, not meeting 150	39,179	34,275	*	*	36,000	*	28,400	34,664	35,522	38,645	42,345

**Staff losses / Terminations**

% losing staff	31%	38%	-	23%	77%	2%	9%	19%	30%	53%	88%
Voluntary	0.827	1.034	0.000	0.227	2.500	0.023	0.060	0.211	0.321	0.660	4.007
Involuntary	0.279	0.207	0.000	0.000	0.545	0.012	0.085	0.072	0.075	0.340	1.171

**Paid Time Off - % Offering**

Sick days	52%	62%	21%	64%	86%	14%	33%	63%	70%	74%	72%
Vacation days	64%	69%	29%	77%	86%	23%	51%	84%	84%	85%	73%
Comp days (time off for OT)	22%	21%	7%	18%	32%	2%	13%	20%	28%	37%	34%
Other (e.g., prof'l activities)	15%	12%	0%	14%	18%	6%	11%	17%	18%	24%	20%
Aggregate PTO	18%	10%	7%	14%	9%	2%	12%	13%	21%	19%	27%

**Paid Time Off - Days by Category**

Sick days	6.3	7.0	8.3	6.5	7.2	6.5	6.6	6.0	6.6	6.0	6.7
Vacation days	12.6	10.5	11.0	10.1	10.8	10.8	13.5	12.2	12.1	11.8	12.6
Comp days (time off for OT)	10.9	14.2	5.0	20.5	11.9	10.0	8.0	10.6	10.1	9.9	8.8
Other (e.g., prof'l activities)	4.7	5.6	*	6.7	4.8	8.5	5.9	5.0	5.1	3.6	4.5
Aggregate PTO	17.4	17.2	12.0	21.3	13.5	12.3	18.1	15.2	16.5	16.3	19.6
<b>Average Total PTO Days</b>	17.5	17.0	6.1	19.5	21.5	4.4	12.9	19.0	22.1	22.2	23.3

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

Cafeteria plan	33%	45%	7%	32%	82%	1%	6%	20%	24%	53%	82%
Continuing education courses	77%	81%	36%	91%	100%	35%	56%	80%	90%	100%	97%
CPA exam fees	32%	29%	7%	41%	32%	4%	12%	30%	43%	55%	60%
CPA exam review courses	22%	16%	-	18%	23%	2%	6%	22%	30%	39%	42%
Dependent health insurance	28%	24%	-	18%	45%	10%	16%	13%	22%	30%	43%
Dental insurance	24%	9%	-	5%	18%	4%	7%	19%	27%	22%	50%
Life insurance	40%	40%	7%	36%	64%	8%	13%	25%	34%	66%	89%
Professional dues	71%	72%	29%	73%	100%	33%	45%	64%	87%	96%	99%
Professional licenses	70%	66%	21%	64%	95%	32%	47%	64%	87%	95%	99%
Retirement plan	67%	66%	21%	68%	91%	17%	41%	61%	83%	91%	96%
Health insurance	69%	72%	21%	77%	100%	22%	40%	62%	86%	97%	99%
None of these	13%	16%	57%	5%	-	50%	23%	7%	-	-	-

**Health Insurance Type**

HMO	18%	7%	-	6%	9%	11%	15%	15%	10%	12%	14%
MSA	4%	5%	-	12%	-	3%	4%	8%	3%	3%	1%
POS	3%	5%	33%	-	5%	13%	4%	-	4%	5%	6%
PPO	44%	31%	33%	18%	41%	29%	29%	33%	51%	61%	58%
Traditional	20%	26%	-	47%	14%	26%	26%	30%	24%	11%	10%
Other	9%	17%	-	12%	23%	11%	15%	11%	8%	7%	9%
Not sure	2%	10%	33%	6%	9%	8%	8%	4%	1%	1%	1%

**% of Health Insurance Paid By Firm**

0-20%	2%	7%	33%	6%	5%	8%	1%	1%	4%	1%	3%
21-40%	2%	5%	-	6%	5%	-	3%	2%	3%	1%	3%
41-60%	11%	21%	33%	12%	27%	-	11%	15%	10%	11%	12%
61-80%	12%	12%	33%	6%	14%	3%	8%	6%	10%	14%	16%
81-100%	73%	55%	-	71%	50%	89%	78%	77%	74%	74%	66%

	All Firms	All LA	Louisiana			All South Firms By Revenues					
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**Which of the following do you have in place?**

Succession plan	22%	21%	0%	21%	32%	6%	7%	22%	16%	24%	42%
Formal partner training prog.	6%	4%	0%	0%	9%	0%	2%	3%	3%	3%	20%
Practice cont agmt w/ oth firm	6%	12%	27%	5%	9%	8%	11%	8%	5%	3%	6%
Written firm partnership agmt	37%	37%	0%	21%	68%	3%	10%	19%	33%	54%	83%
Partner compensation formula	23%	23%	0%	5%	50%	1%	5%	8%	19%	30%	53%
Malpractice insurance policy	94%	92%	73%	95%	100%	93%	89%	89%	91%	93%	97%
Malpractice insurance limit	1,513,227	1,888,750	795,000	850,000	3,136,364	687,950	936,047	1,010,593	1,203,106	1,627,407	2,647,143

**When was the partner agreement last updated?**

Before 1995	7%	0%	*	*	0%	*	0%	4%	15%	10%	5%
1995-1999	8%	21%	*	*	20%	*	7%	12%	2%	11%	6%
2000-2002	12%	16%	*	*	13%	*	33%	20%	13%	15%	9%
2003-2005	21%	26%	*	*	27%	*	27%	40%	19%	19%	17%
2006	15%	11%	*	*	13%	*	20%	4%	15%	19%	14%
2007	24%	16%	*	*	20%	*	13%	20%	23%	18%	26%
2008	13%	11%	*	*	7%	*	0%	0%	15%	8%	23%

**Which does the partner agreement provide for?**

Buy-out	80%	74%	*	*	80%	*	67%	52%	63%	77%	81%
Conduct	48%	26%	*	*	33%	*	27%	24%	21%	42%	59%
Death	92%	89%	*	*	93%	*	73%	76%	83%	96%	97%
Disability	80%	74%	*	*	87%	*	40%	56%	50%	84%	92%
Early withdraw	57%	79%	*	*	87%	*	13%	40%	25%	56%	77%
Mandatory age	27%	42%	*	*	53%	*	0%	0%	4%	15%	49%
Non-competition	60%	42%	*	*	53%	*	27%	28%	27%	48%	79%
Retirement	59%	63%	*	*	73%	*	7%	28%	27%	51%	78%

**Components of buyout provision**

Clients retained	33%	50%	*	*	42%	*	10%	38%	23%	34%	32%
Discount for early withdrawal	30%	50%	*	*	58%	*	0%	15%	13%	21%	37%
Fee multiples	41%	21%	*	*	17%	*	50%	38%	50%	34%	41%
Fixed amount for X years	31%	21%	*	*	25%	*	10%	23%	23%	21%	34%
Life insurance in place	48%	29%	*	*	25%	*	10%	46%	43%	46%	39%
Outside appraisal or valuation	7%	0%	*	*	0%	*	0%	0%	3%	5%	3%
Years as partner/owner	20%	14%	*	*	17%	*	0%	0%	10%	18%	34%
Terms of pmnts self-funded	42%	36%	*	*	33%	*	40%	38%	33%	48%	39%

**Components of partner compensation formula**

Administrative duties	59%	75%	*	*	73%	*	57%	70%	39%	61%	66%
Client billing	83%	83%	*	*	82%	*	86%	60%	93%	86%	87%
Compliance w/ bus. plan	12%	0%	*	*	0%	*	0%	0%	7%	7%	17%
Interest on capital	31%	25%	*	*	27%	*	0%	0%	25%	18%	34%
New clients	40%	17%	*	*	18%	*	29%	30%	36%	27%	58%
New bus. from present clients	26%	17%	*	*	9%	*	14%	20%	29%	11%	38%
Niche/new service developed	13%	0%	*	*	0%	*	0%	0%	7%	5%	23%
Timely billing	16%	17%	*	*	18%	*	0%	0%	14%	11%	31%
Years of service	17%	17%	*	*	18%	*	14%	20%	18%	5%	18%
% with Web sites	65%	56%	50%	37%	77%	35%	43%	48%	74%	83%	96%

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**Survey Performance**

**Clarity of questions**

1	1%	-	-	-	-	1%	-	1%	1%	2%	2%
2	3%	2%	8%	-	-	4%	5%	1%	1%	2%	3%
3	21%	15%	15%	21%	7%	27%	16%	20%	20%	17%	24%
4	51%	60%	54%	53%	73%	41%	53%	51%	52%	56%	57%
5	25%	23%	23%	26%	20%	27%	26%	28%	27%	24%	14%
Average	3.96	4.04	3.92	4.05	4.13	3.91	4.01	4.05	4.03	3.99	3.78

**Relevance of content**

1	1%	-	-	-	-	1%	-	1%	1%	2%	-
2	3%	2%	8%	-	-	6%	5%	1%	2%	1%	1%
3	16%	15%	15%	16%	13%	27%	16%	17%	12%	5%	18%
4	49%	47%	46%	37%	60%	38%	45%	46%	45%	58%	53%
5	32%	36%	31%	47%	27%	28%	33%	35%	40%	35%	29%
Average	4.08	4.17	4.00	4.32	4.13	3.86	4.07	4.14	4.22	4.23	4.09

**Comprehensiveness of content**

1	1%	-	-	-	-	1%	1%	1%	1%	2%	-
2	2%	2%	8%	-	-	4%	3%	1%	1%	2%	3%
3	19%	21%	31%	21%	13%	30%	22%	19%	18%	8%	15%
4	51%	49%	46%	42%	60%	40%	46%	52%	47%	57%	63%
5	27%	28%	15%	37%	27%	25%	28%	28%	34%	32%	19%
Average	4.01	4.02	3.69	4.16	4.13	3.85	3.98	4.06	4.11	4.15	3.99

**Online survey system**

1	1%	-	-	-	-	1%	-	1%	2%	2%	3%
2	2%	2%	-	5%	-	3%	6%	-	2%	2%	2%
3	11%	9%	8%	16%	-	13%	11%	9%	10%	6%	10%
4	37%	33%	38%	26%	36%	33%	33%	41%	35%	32%	44%
5	49%	57%	54%	53%	64%	50%	50%	50%	50%	59%	42%
Average	4.32	4.43	4.46	4.26	4.64	4.28	4.28	4.39	4.29	4.46	4.21

**Support**

1	1%	-	-	-	-	1%	1%	1%	3%	4%	4%
2	3%	-	-	-	-	4%	4%	-	-	1%	6%
3	23%	21%	25%	33%	-	22%	22%	27%	26%	10%	28%
4	41%	43%	38%	33%	63%	37%	39%	43%	34%	47%	39%
5	31%	36%	38%	33%	38%	36%	34%	30%	37%	38%	24%
Average	3.98	4.14	4.13	4.00	4.38	4.02	4.01	4.00	4.01	4.15	3.74