

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	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%	30%	33%	30%	28%	32%	30%	39%	31%	35%	32%
\$35-39K	13%	12%	12%	16%	8%	11%	14%	13%	14%	9%	10%
\$40-44K	13%	11%	8%	10%	17%	15%	8%	11%	16%	16%	12%
\$45-49K	8%	9%	4%	10%	12%	6%	7%	13%	8%	9%	8%
\$50-59K	17%	14%	17%	14%	11%	22%	14%	13%	11%	15%	12%
\$60K+	26%	24%	26%	20%	24%	13%	28%	12%	19%	16%	26%

Firm Size

<150K	14%	17%	43%	-	-	100%	-	-	-	-	-
150-299K	19%	22%	57%	-	-	-	100%	-	-	-	-
300-549K	18%	15%	-	49%	-	-	-	100%	-	-	-
550-999K	17%	15%	-	51%	-	-	-	-	100%	-	-
1M-1.99M	16%	16%	-	-	51%	-	-	-	-	100%	-
2M+	17%	15%	-	-	49%	-	-	-	-	-	100%

Which of the following categories best describes your practice unit?

Sole practitioner	36%	40%	78%	29%	3%	89%	69%	37%	19%	5%	-
Single-office firm	53%	53%	20%	63%	84%	9%	28%	58%	74%	82%	64%
Unified multi-office firm	8%	4%	2%	5%	7%	1%	2%	3%	5%	9%	28%
Office of small regional firm*	3%	3%	1%	3%	6%	1%	1%	2%	2%	3%	7%
Office of regional/national firm*	0%	-	-	-	-	-	-	-	-	-	1%
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%	17%	11%	16%	24%	11%	12%	17%	17%	24%	17%
Increase, by 6%-9%	18%	18%	15%	18%	20%	11%	17%	19%	25%	17%	23%
Increase, by 10%-19%	26%	26%	21%	28%	29%	17%	23%	29%	31%	29%	36%
Increase, by 20%-29%	8%	12%	9%	16%	13%	12%	10%	13%	7%	8%	10%
Increase, by 30%-50%	5%	6%	7%	8%	1%	11%	8%	6%	3%	5%	1%
Increase, by 50%+	3%	3%	2%	6%	3%	6%	4%	4%	2%	1%	1%
No change	10%	9%	19%	2%	4%	16%	14%	8%	8%	8%	4%
Decrease	9%	7%	11%	3%	4%	8%	11%	4%	5%	7%	8%
Not applicable	2%	3%	5%	2%	-	8%	2%	-	3%	1%	-

How long has your firm been in business?

Less than one year	1%	1%	2%	1%	-	2%	1%	2%	1%	-	-
1 to 5 years	12%	14%	21%	14%	6%	30%	20%	13%	10%	5%	3%
6 to 10 years	11%	12%	20%	11%	3%	16%	16%	13%	9%	8%	1%
11 to 20 years	27%	27%	29%	28%	24%	29%	36%	31%	26%	23%	17%
21 or more years	49%	46%	29%	46%	67%	22%	28%	41%	53%	63%	79%

Last Fiscal Year End Date

May - November 2007	4%	2%	-	1%	6%	1%	-	3%	1%	5%	4%
December, 2007	92%	96%	99%	98%	90%	98%	99%	95%	97%	93%	83%
January - March 2008	1%	1%	1%	-	1%	1%	1%	1%	-	1%	1%
April - June 2008	3%	1%	-	1%	3%	1%	-	1%	3%	1%	12%

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

PCPS	44%	34%	9%	33%	66%	21%	26%	38%	50%	55%	72%
AICPA	89%	88%	76%	91%	100%	73%	85%	89%	94%	99%	99%
CPA Association or Network	16%	17%	8%	17%	29%	8%	10%	12%	15%	15%	42%
State Society	97%	94%	95%	92%	96%	94%	96%	96%	97%	97%	98%

Area of primary office (ft²)	3,803	4,057	935	2,360	9,608	1,384	1,187	1,906	2,834	4,896	12,128
Cost per square foot	\$22.24	\$17.84	\$11.00	\$15.97	\$19.06	\$4.28	\$11.23	\$13.25	\$16.12	\$16.23	\$24.38
Cost per square foot	501	571	708	744	531	1,259	807	797	715	644	426

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

FINANCIAL INFORMATION --- GROSS

A/R (billed less allowances)	305,589	217,293	31,699	86,311	557,962	16,047	40,629	88,679	136,520	235,539	1,034,618
WIP (unbilled less allowances)	113,816	108,826	7,171	27,129	270,546	4,578	12,405	21,299	51,732	115,829	432,442
Firm capital (net capital)	371,633	285,702	36,922	101,044	724,613	27,058	46,815	82,728	138,566	256,321	1,180,918
Prior Year Net client fees	1,386,119	1,361,995	142,570	493,983	3,445,878	80,926	189,977	348,768	662,207	1,349,645	5,440,773
Bad debt written off, FY '07	21,716	17,521	1,624	5,369	46,110	596	2,116	4,962	8,757	11,032	103,626

Income

Gross fees earned	1,779,557	1,560,279	162,512	600,375	4,227,630	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>-121,185</u>	<u>-2,591</u>	<u>-21,945</u>	<u>-364,702</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	1,439,094	159,921	578,431	3,862,928	95,327	216,788	410,233	743,018	1,418,145	6,093,018
Interest income	5,294	3,178	285	803	9,073	92	355	789	1,884	3,084	13,895
<u>Oth income-rents & royalties</u>	<u>7,146</u>	<u>4,693</u>	<u>243</u>	<u>1,314</u>	<u>13,497</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	1,446,965	160,450	580,547	3,885,497	95,671	217,688	412,474	746,477	1,425,740	6,152,105
<i>Writedowns as % of Gross</i>	-10.0%	-7.8%	-1.6%	-3.7%	-8.6%	-2.0%	-1.1%	-3.2%	-4.9%	-5.7%	-10.4%
<i>Income per FT equiv prof'l</i>	197,190	189,200	117,714	170,931	198,456	85,621	140,495	159,895	174,562	176,368	196,530

Expenses

Prof'l salaries (excl. owners)	399,338	373,163	9,454	96,637	1,093,088	2,781	16,092	56,046	133,832	315,845	1,780,071
Paraprofessional salaries	63,143	52,922	10,103	37,787	120,839	3,727	16,801	35,339	49,500	72,987	155,742
Other salaries (excl. owners)	73,964	67,030	3,933	20,087	190,930	1,794	8,141	16,985	29,655	63,327	321,517
Payment to retired partners	10,926	6,154	132	565	19,050	0	211	910	828	8,377	48,544
Ret plan costs (excl. owners)	16,235	15,725	335	3,298	46,890	166	694	2,220	6,142	13,898	64,378
Other ee benefits (excl. owners)	41,741	34,646	1,192	9,280	100,797	729	2,226	5,853	13,625	32,554	162,933
Dues, library	16,552	15,361	2,266	7,186	39,559	1,918	3,050	5,015	9,662	17,882	63,060
CPE	13,506	10,265	1,051	3,461	28,310	1,057	1,455	2,715	4,100	8,557	59,571
Malpractice Insurance	13,164	10,058	814	3,249	28,144	612	1,108	2,227	4,608	9,878	42,026
Rent & other occupancy costs	84,588	72,358	10,285	37,692	183,115	5,917	13,337	25,245	45,682	79,453	295,724
Interest	9,551	7,053	1,492	3,473	17,434	848	2,296	4,266	4,645	9,191	31,089
Computer & technology	33,402	31,753	4,319	13,762	83,284	3,655	6,133	10,043	18,051	33,065	133,239
Promotion and marketing	19,967	17,176	1,456	6,448	47,108	1,608	2,185	3,599	6,721	14,166	76,953
Payroll taxes	47,894	42,368	2,479	15,883	117,608	1,268	4,551	10,950	22,188	43,202	190,853
Phone and web connectivity	11,732	10,282	3,202	6,959	22,305	2,571	3,980	5,782	8,485	11,705	39,556
Depreciation	22,096	17,214	2,585	7,288	45,013	1,748	3,445	7,153	9,964	21,913	79,416
<u>Other expenses</u>	<u>140,393</u>	<u>124,697</u>	<u>16,795</u>	<u>51,264</u>	<u>329,959</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	908,225	71,894	324,319	2,513,434	43,548	108,962	235,499	437,887	870,945	4,049,590
Net remaining for owners	596,531	538,740	88,556	256,228	1,372,063	52,123	108,727	176,975	308,590	554,795	2,102,514
Net remaining per owner	247,147	236,620	79,986	158,098	314,213	50,073	94,897	134,146	175,235	207,529	326,561
Net rem. per owner-hr	112.84	109.43	40.30	70.51	137.11	27.35	45.44	60.89	78.33	91.42	140.07

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

FINANCIAL INFORMATION --- PERCENT OF NET CLIENT FEES

A/R (billed less allowances)	19.1%	15.1%	19.8%	14.9%	14.4%	16.8%	18.7%	21.6%	18.4%	16.6%	17.0%
WIP (unbilled less allowances)	7.1%	7.6%	4.5%	4.7%	7.0%	4.8%	5.7%	5.2%	7.0%	8.2%	7.1%
Firm capital (net capital)	23.2%	19.9%	23.1%	17.5%	18.8%	28.4%	21.6%	20.2%	18.6%	18.1%	19.4%
Prior Year Net client fees	86.5%	94.6%	89.1%	85.4%	89.2%	84.9%	87.6%	85.0%	89.1%	95.2%	89.3%

Income

Gross fees earned	111.1%	108.4%	101.6%	103.8%	109.4%	102.0%	101.1%	103.3%	105.2%	106.1%	111.6%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-8.4%</u>	<u>-1.6%</u>	<u>-3.8%</u>	<u>-9.4%</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%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.3%	0.2%	0.2%
<u>Other income - rents & royalties</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.2%</u>	<u>0.2%</u>	<u>0.3%</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%	100.5%	100.3%	100.4%	100.6%	100.4%	100.4%	100.5%	100.5%	100.5%	101.0%

Expenses

Prof'l salaries (excl. owners)	24.9%	25.9%	5.9%	16.7%	28.3%	2.9%	7.4%	13.7%	18.0%	22.3%	29.2%
Paraprofessional salaries	3.9%	3.7%	6.3%	6.5%	3.1%	3.9%	7.7%	8.6%	6.7%	5.1%	2.6%
Other salaries (excl. owners)	4.6%	4.7%	2.5%	3.5%	4.9%	1.9%	3.8%	4.1%	4.0%	4.5%	5.3%
Payment to retired partners	0.7%	0.4%	0.1%	0.1%	0.5%	0.0%	0.1%	0.2%	0.1%	0.6%	0.8%
Ret plan costs (excl. owners)	1.0%	1.1%	0.2%	0.6%	1.2%	0.2%	0.3%	0.5%	0.8%	1.0%	1.1%
Other ee benefits (excl. owners)	2.6%	2.4%	0.7%	1.6%	2.6%	0.8%	1.0%	1.4%	1.8%	2.3%	2.7%
Dues, library	1.0%	1.1%	1.4%	1.2%	1.0%	2.0%	1.4%	1.2%	1.3%	1.3%	1.0%
CPE	0.8%	0.7%	0.7%	0.6%	0.7%	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%	5.0%	6.4%	6.5%	4.7%	6.2%	6.2%	6.2%	6.1%	5.6%	4.9%
Interest	0.6%	0.5%	0.9%	0.6%	0.5%	0.9%	1.1%	1.0%	0.6%	0.6%	0.5%
Computer & technology	2.1%	2.2%	2.7%	2.4%	2.2%	3.8%	2.8%	2.4%	2.4%	2.3%	2.2%
Promotion and marketing	1.2%	1.2%	0.9%	1.1%	1.2%	1.7%	1.0%	0.9%	0.9%	1.0%	1.3%
Payroll taxes	3.0%	2.9%	1.6%	2.7%	3.0%	1.3%	2.1%	2.7%	3.0%	3.0%	3.1%
Phone and web connectivity	0.7%	0.7%	2.0%	1.2%	0.6%	2.7%	1.8%	1.4%	1.1%	0.8%	0.6%
Depreciation	1.4%	1.2%	1.6%	1.3%	1.2%	1.8%	1.6%	1.7%	1.3%	1.5%	1.3%
<u>Other expenses</u>	<u>8.8%</u>	<u>8.7%</u>	<u>10.5%</u>	<u>8.9%</u>	<u>8.5%</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%	63.1%	45.0%	56.1%	65.1%	45.7%	50.3%	57.4%	58.9%	61.4%	66.5%
Net remaining for owners	37.2%	37.4%	55.4%	44.3%	35.5%	54.7%	50.2%	43.1%	41.5%	39.1%	34.5%

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Accounts Receivable

Current	50%	52%	60%	52%	42%	64%	54%	52%	53%	44%	40%
Over 30 Days	15%	15%	11%	14%	19%	11%	13%	14%	14%	16%	19%
Over 60 Days	11%	13%	10%	13%	15%	7%	11%	13%	12%	13%	14%
Over 90 Days	<u>24%</u>	<u>21%</u>	<u>19%</u>	<u>21%</u>	<u>24%</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%	18%	14%	13%	29%	16%	26%	33%	40%	45%	53%
Interest amount	15.8%	13.9%	15.8%	15.3%	12.5%	18.2%	16.9%	16.5%	15.5%	15.8%	15.4%

% of Fees by Service

Audit: Non-public clients	10.1%	10.0%	5.8%	7.8%	17.3%	3.9%	6.3%	7.3%	10.4%	15.1%	23.2%
Audit: Publicly held clients	0.4%	1.3%	0.6%	0.5%	3.0%	0.1%	0.8%	0.4%	0.4%	0.5%	2.2%
Other Attest/Assurance	0.8%	1.0%	0.7%	1.1%	1.3%	0.5%	0.5%	0.6%	0.8%	0.9%	1.5%
Niche specialties	2.1%	2.0%	0.9%	3.6%	1.9%	0.6%	1.1%	2.5%	1.8%	1.5%	2.3%
Compilations and Reviews	11.5%	9.3%	10.8%	9.5%	7.3%	10.1%	11.6%	12.3%	10.6%	10.1%	8.7%
Consulting services	6.8%	7.1%	7.3%	6.9%	7.0%	7.5%	7.4%	5.7%	6.4%	6.6%	6.0%
Financial advisory services	1.1%	0.9%	0.8%	0.5%	1.4%	1.1%	1.4%	0.6%	0.9%	1.2%	1.1%
IT consulting (* Gross Profit)	0.4%	0.3%	0.1%	0.6%	0.3%	0.4%	0.4%	0.3%	0.3%	0.4%	0.4%
Mergers and acquisitions	0.2%	0.3%	0.1%	0.4%	0.3%	0.1%	0.3%	0.2%	0.3%	0.3%	0.4%
Risk Services/Internal Audit	0.2%	0.2%	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.4%	0.2%	0.6%
Tax -- individual	28.1%	28.9%	33.8%	29.1%	22.5%	34.2%	30.5%	29.7%	25.2%	22.8%	18.1%
Tax -- other than individual	23.5%	25.3%	23.3%	26.0%	27.1%	22.1%	23.8%	23.2%	26.9%	24.6%	24.8%
Write-up	11.7%	9.8%	11.0%	11.3%	6.8%	14.7%	12.9%	15.7%	13.2%	12.9%	7.5%
Other	<u>3.0%</u>	<u>3.8%</u>	<u>4.8%</u>	<u>2.8%</u>	<u>3.5%</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%	88%	79%	89%	98%	74%	75%	85%	88%	94%	98%
% fees based on hourly billing	78%	82%	79%	80%	85%	75%	72%	75%	83%	83%	81%

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

Commissions	2%	1%	-	2%	1%	1%	2%	1%	4%	1%	2%
Fixed fee	61%	53%	51%	56%	52%	50%	63%	63%	56%	58%	73%
Periodic	11%	10%	8%	11%	11%	12%	8%	11%	8%	11%	18%
Per tax form fee	17%	12%	18%	11%	7%	22%	24%	16%	14%	10%	10%
Percentage of assets	2%	2%	-	1%	4%	-	1%	-	3%	5%	3%
Risk-based	4%	4%	4%	2%	4%	5%	4%	3%	9%	4%	4%
Transaction-based	8%	9%	8%	11%	9%	11%	10%	9%	8%	5%	12%
Value billing	45%	39%	33%	44%	42%	43%	47%	51%	48%	47%	47%

Do you typically bill separately for the following services?

Copying	15%	12%	13%	8%	14%	8%	10%	20%	16%	16%	22%
Clerical overtime	3%	2%	1%	1%	4%	1%	4%	2%	1%	3%	5%
Technology	18%	15%	10%	11%	24%	9%	9%	13%	19%	21%	27%
Fax charges	7%	4%	4%	2%	7%	2%	3%	8%	7%	6%	15%
Travel time	28%	23%	18%	20%	32%	19%	17%	30%	24%	30%	36%
Mileage	28%	23%	14%	20%	38%	13%	16%	28%	26%	41%	48%
Overnight Mail Delivery	47%	44%	37%	44%	52%	36%	39%	47%	54%	57%	53%

Est bill rate for 50K/yr prof'l	\$96	\$91	\$84	\$92	\$94	\$95	\$91	\$89	\$96	\$91	\$100
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	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

Professional Staff -- Full Time

Number of Staff

Partners/Owners (inc. PT)	2.41	2.28	1.11	1.62	4.37	1.04	1.15	1.32	1.76	2.67	6.44
Directors (11+ yrs exp)	0.63	0.65	0.03	0.31	1.76	0.02	0.05	0.14	0.36	0.81	2.49
Managers (6-10 yrs exp)	1.22	1.08	0.07	0.28	3.11	0.01	0.07	0.18	0.53	1.17	5.38
Sr Associates (4-5 yrs exp)	1.39	1.44	0.02	0.41	4.19	0.01	0.04	0.30	0.52	1.27	6.06
Associates (1-3 yrs exp)	1.50	1.26	0.08	0.45	3.52	0.01	0.12	0.33	0.56	1.22	6.05
New Professionals	0.44	0.40	0.02	0.10	1.17	0.01	0.05	0.13	0.23	0.45	2.03
Total Professionals	7.60	7.11	1.32	3.17	18.11	1.10	1.47	2.39	3.96	7.60	28.45

% Who Are CPAs

Partners/Owners (inc. PT)	98%	99%	100%	98%	98%	99%	98%	97%	99%	98%	99%
Directors (11+ yrs exp)	82%	84%	*	78%	85%	*	80%	70%	83%	83%	90%
Managers (6-10 yrs exp)	82%	81%	12%	67%	84%	*	38%	50%	75%	81%	88%
Sr Associates (4-5 yrs exp)	50%	49%	*	22%	51%	*	50%	29%	34%	54%	54%
Associates (1-3 yrs exp)	17%	16%	22%	13%	17%	*	17%	20%	9%	17%	18%
New Professionals	4%	4%	*	0%	4%	*	10%	9%	8%	6%	1%

Average Compensated Hours Per FT Professional

Partners/Owners (inc. PT)	2,190	2,162	1,985	2,242	2,292	1,831	2,088	2,203	2,237	2,270	2,331
Directors (11+ yrs exp)	2,131	2,131	*	2,071	2,157	*	1,923	2,114	2,095	2,135	2,163
Managers (6-10 yrs exp)	2,135	2,150	2,052	2,081	2,178	*	2,035	2,080	2,043	2,106	2,173
Sr Associates (4-5 yrs exp)	2,097	2,074	*	1,994	2,109	*	1,976	2,077	2,017	2,083	2,187
Associates (1-3 yrs exp)	2,039	2,036	1,984	2,015	2,049	*	1,797	2,023	1,966	2,050	2,069
New Professionals	1,803	1,771	*	1,812	1,753	*	1,642	1,679	1,762	1,652	1,884

Average Chargeable Hours Per FT Professional

Partners/Owners (inc. PT)	1,366	1,362	1,341	1,440	1,314	1,183	1,405	1,533	1,404	1,352	1,274
Directors (11+ yrs exp)	1,403	1,452	*	1,509	1,406	*	1,269	1,619	1,513	1,512	1,329
Managers (6-10 yrs exp)	1,461	1,422	1,110	1,378	1,467	*	1,011	1,537	1,452	1,496	1,435
Sr Associates (4-5 yrs exp)	1,512	1,525	*	1,570	1,539	*	1,168	1,635	1,455	1,571	1,593
Associates (1-3 yrs exp)	1,428	1,412	1,163	1,416	1,442	*	1,242	1,408	1,402	1,421	1,476
New Professionals	1,097	1,086	*	1,065	1,112	*	817	938	1,182	1,128	1,191

Average Billing Rate

Partners/Owners (inc. PT)	\$171	\$161	\$112	\$163	\$218	\$106	\$125	\$145	\$174	\$184	\$229
Directors (11+ yrs exp)	\$156	\$146	*	\$117	\$163	*	\$145	\$98	\$130	\$133	\$181
Managers (6-10 yrs exp)	\$133	\$133	\$65	\$118	\$145	*	\$79	\$89	\$111	\$120	\$152
Sr Associates (4-5 yrs exp)	\$107	\$105	*	\$89	\$113	*	\$69	\$87	\$93	\$94	\$118
Associates (1-3 yrs exp)	\$85	\$84	\$61	\$76	\$90	*	\$63	\$67	\$77	\$81	\$93
New Professionals	\$76	\$76	*	\$61	\$81	*	\$57	\$68	\$59	\$69	\$84

Average Compensation

Partners/Owners (inc. PT)	188,572	185,251	87,608	184,976	307,028	59,179	105,697	151,312	206,050	236,396	331,702
Directors (11+ yrs exp)	91,999	89,998	*	62,558	102,595	*	67,618	69,164	79,475	80,885	108,102
Managers (6-10 yrs exp)	71,986	76,226	39,073	71,648	81,474	*	39,896	57,854	64,315	69,543	79,959
Sr Associates (4-5 yrs exp)	55,249	54,623	*	46,857	58,924	*	39,675	47,884	50,402	55,905	59,851
Associates (1-3 yrs exp)	42,213	43,345	28,172	40,896	46,075	*	32,376	37,031	38,445	41,336	46,349
New Professionals	31,042	30,632	*	25,480	32,464	*	21,051	29,694	28,906	28,506	35,978

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

Relevant Statistics and Ratios -- FT Staff

Utilization

Partners/Owners (inc. PT)	62%	63%	68%	64%	57%	65%	67%	70%	63%	60%	55%
Directors (11+ yrs exp)	66%	68%	*	73%	65%	*	66%	77%	72%	71%	61%
Managers (6-10 yrs exp)	68%	66%	54%	66%	67%	*	50%	74%	71%	71%	66%
Sr Associates (4-5 yrs exp)	72%	74%	*	79%	73%	*	59%	79%	72%	75%	73%
Associates (1-3 yrs exp)	70%	69%	59%	70%	70%	*	69%	70%	71%	69%	71%
New Professionals	61%	61%	*	59%	63%	*	50%	56%	67%	68%	63%

Compensation Per Compensated Hour

Partners/Owners (inc. PT)	\$86	\$86	\$44	\$82	\$134	\$32	\$51	\$69	\$92	\$104	\$142
Directors (11+ yrs exp)	\$43	\$42	*	\$30	\$48	*	\$35	\$33	\$38	\$38	\$50
Managers (6-10 yrs exp)	\$34	\$35	\$19	\$34	\$37	*	\$20	\$28	\$31	\$33	\$37
Sr Associates (4-5 yrs exp)	\$26	\$26	*	\$24	\$28	*	\$20	\$23	\$25	\$27	\$27
Associates (1-3 yrs exp)	\$21	\$21	\$14	\$20	\$22	*	\$18	\$18	\$20	\$20	\$22
New Professionals	\$17	\$17	*	\$14	\$19	*	\$13	\$18	\$16	\$17	\$19

For Professionals

Bonus/incentive % of total	5.3%	5.4%	3.8%	5.6%	7.0%	1.4%	5.5%	5.3%	6.2%	6.7%	6.4%
Avg annl base salary % inc	6.5%	7.4%	5.3%	7.2%	9.6%	3.7%	5.7%	9.1%	8.9%	8.1%	8.2%

What is your compensation year basis?

Fiscal 2007	20%	17%	18%	14%	18%	16%	18%	17%	11%	19%	30%
Calendar 2007	76%	80%	80%	83%	76%	82%	78%	81%	84%	77%	61%
Other	4%	4%	2%	3%	7%	2%	5%	1%	4%	4%	9%

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

Professional Staff -- Part Time

Number of Staff (Full Time Equivalent)

Directors (11+ yrs exp)	0.085	0.099	0.006	0.101	0.211	0.002	0.009	0.041	0.047	0.104	0.316
Managers (6-10 yrs exp)	0.146	0.118	0.002	0.046	0.332	0.000	0.017	0.071	0.107	0.104	0.696
Sr Associates (4-5 yrs exp)	0.141	0.136	0.020	0.032	0.381	0.006	0.028	0.025	0.057	0.127	0.620
Associates (1-3 yrs exp)	0.137	0.119	0.009	0.029	0.343	0.008	0.016	0.036	0.064	0.090	0.702
New Professionals	0.083	0.069	0.004	0.017	0.201	0.003	0.007	0.016	0.039	0.058	0.518
Total Professionals	0.592	0.541	0.042	0.224	1.467	0.018	0.077	0.188	0.314	0.484	2.852

% Who Are CPAs

Directors (11+ yrs exp)	85%	84%	*	72%	89%	*	*	80%	85%	81%	94%
Managers (6-10 yrs exp)	84%	92%	*	100%	90%	*	70%	85%	91%	86%	81%
Sr Associates (4-5 yrs exp)	59%	63%	75%	100%	58%	*	38%	73%	73%	69%	59%
Associates (1-3 yrs exp)	21%	26%	*	*	27%	*	31%	21%	29%	43%	20%
New Professionals	3%	4%	*	*	4%	*	*	0%	0%	8%	6%

Total Compensated Hours - PT Professional

Directors (11+ yrs exp)	177	205	13	211	439	4	18	84	99	217	657
Managers (6-10 yrs exp)	304	245	4	95	690	0	35	147	222	217	1,448
Sr Associates (4-5 yrs exp)	294	283	41	66	792	12	58	51	118	263	1,290
Associates (1-3 yrs exp)	285	247	19	60	713	16	34	76	134	188	1,460
New Professionals	172	144	9	35	418	6	15	33	81	121	1,077

Total Chargeable Hours For PT Professionals

Directors (11+ yrs exp)	126	140	*	175	265	*	*	69	85	169	407
Managers (6-10 yrs exp)	216	170	*	90	456	*	27	126	176	150	990
Sr Associates (4-5 yrs exp)	235	212	36	56	581	*	48	40	103	214	915
Associates (1-3 yrs exp)	204	173	*	*	486	*	30	54	105	145	1,038
New Professionals	110	91	*	*	259	*	*	24	70	85	719

Average Billing Rate

Directors (11+ yrs exp)	\$152	\$149	*	\$130	\$176	*	*	\$102	\$144	\$134	\$186
Managers (6-10 yrs exp)	\$136	\$138	*	\$115	\$151	*	\$87	\$96	\$121	\$126	\$148
Sr Associates (4-5 yrs exp)	\$106	\$105	\$62	\$114	\$112	*	\$63	\$99	\$103	\$104	\$119
Associates (1-3 yrs exp)	\$87	\$86	*	*	\$93	*	\$71	\$84	\$84	\$78	\$91
New Professionals	\$70	\$73	*	*	\$74	*	*	\$44	\$51	\$68	\$76

Average Hourly Compensation

Directors (11+ yrs exp)	\$49.96	\$52.41	*	\$39.22	\$59.63	*	*	\$29.98	\$51.19	\$41.36	\$52.95
Managers (6-10 yrs exp)	\$38.86	\$43.77	*	\$36.28	\$44.87	*	\$31.43	\$26.26	\$35.26	\$41.89	\$39.38
Sr Associates (4-5 yrs exp)	\$30.05	\$30.32	\$23.64	\$32.37	\$30.59	*	\$24.59	\$35.58	\$29.66	\$27.45	\$29.68
Associates (1-3 yrs exp)	\$23.53	\$23.06	*	*	\$23.26	*	\$22.19	\$24.72	\$23.92	\$19.95	\$22.66
New Professionals	\$19.06	\$18.97	*	*	\$19.44	*	*	\$12.95	\$10.96	\$18.08	\$19.36

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

Full Time Non-Professional Staff

Number of Staff

Internal technical support	0.17	0.13	0.01	0.01	0.39	0.01	0.01	0.00	0.03	0.09	0.83
Administrator / OM	0.41	0.43	0.04	0.31	1.02	0.00	0.06	0.26	0.43	0.57	1.23
Paraprofessionals	0.81	0.74	0.11	0.51	1.76	0.04	0.26	0.54	0.68	1.29	2.34
Clerical (data entry, etc.)	1.00	0.97	0.11	0.52	2.48	0.08	0.22	0.43	0.60	0.99	4.50
Other	0.20	0.25	0.02	0.05	0.73	0.00	0.01	0.02	0.04	0.19	0.74

Average Compensated Hours Per FT Employee

Internal technical support	2,124	2,076	*	*	2,079	*	*	*	*	2,080	2,144
Administrator / OM	2,096	2,097	*	2,024	2,156	*	1,941	2,088	2,036	2,118	2,184
Paraprofessionals	2,001	2,023	1,764	1,953	2,110	1,743	1,825	1,912	1,976	2,030	2,101
Clerical (data entry, etc.)	1,981	2,003	1,891	1,938	2,052	1,765	1,804	1,892	1,987	2,030	2,081
Other	2,029	2,028	*	*	2,043	*	*	*	2,116	2,033	2,065

Average Chargeable Hours Per FT Employee

Internal technical support	272	148	*	*	114	*	*	*	*	160	138
Administrator / OM	345	309	*	412	245	*	580	634	531	321	207
Paraprofessionals	1,232	1,196	1,149	1,110	1,257	983	1,139	1,269	1,295	1,331	1,210
Clerical (data entry, etc.)	493	495	857	552	403	1,032	647	699	719	512	340
Other	342	334	*	*	351	*	*	*	587	382	237

Average Billing Rate

Internal technical support	\$104	\$98	*	*	\$104	*	*	*	*	\$89	\$103
Administrator / OM	\$76	\$72	*	\$60	\$80	*	\$43	\$50	\$60	\$59	\$101
Paraprofessionals	\$72	\$71	\$45	\$69	\$77	\$56	\$48	\$62	\$71	\$69	\$80
Clerical (data entry, etc.)	\$57	\$60	\$34	\$51	\$68	\$39	\$38	\$47	\$51	\$58	\$61
Other	\$73	\$65	*	*	\$75	*	*	*	\$46	\$52	\$81

Average Compensation

Internal technical support	58,783	57,853	*	*	60,502	*	*	*	*	45,178	60,054
Administrator / OM	50,369	48,239	*	37,127	54,673	*	29,811	35,248	38,473	45,571	62,786
Paraprofessionals	40,350	40,025	24,515	37,943	43,917	24,243	29,261	35,247	38,235	40,343	43,718
Clerical (data entry, etc.)	32,354	31,535	22,944	28,409	34,269	19,036	21,762	24,959	28,834	30,743	36,604
Other	44,451	40,884	*	*	47,331	*	*	*	28,449	35,575	47,803

Compensation Per Compensated Hour

Internal technical support	\$27.68	\$27.86	*	*	\$29.10	*	*	*	*	\$21.72	\$28.02
Administrator / OM	\$24.03	\$23.00	*	\$18.35	\$25.36	*	\$15.36	\$16.88	\$18.90	\$21.51	\$28.75
Paraprofessionals	\$20.17	\$19.78	\$13.90	\$19.42	\$20.82	\$13.91	\$16.03	\$18.44	\$19.35	\$19.87	\$20.81
Clerical (data entry, etc.)	\$16.33	\$15.74	\$12.13	\$14.66	\$16.70	\$10.78	\$12.06	\$13.20	\$14.51	\$15.14	\$17.59
Other	\$21.91	\$20.16	*	*	\$23.17	*	*	*	\$13.44	\$17.50	\$23.15

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

Part Time Non-Professional Staff

Number of Staff

Internal technical support	0.01	0.02	0.01	0.00	0.05	0.00	0.00	0.00	0.01	0.01	0.07
Administrator / OM	0.04	0.03	0.01	0.02	0.06	0.00	0.02	0.02	0.03	0.04	0.09
Paraprofessionals	0.15	0.17	0.08	0.05	0.39	0.02	0.09	0.13	0.07	0.13	0.53
Clerical (data entry, etc.)	0.19	0.17	0.10	0.13	0.31	0.06	0.11	0.11	0.10	0.16	0.68
Other	0.05	0.08	0.01	0.02	0.21	0.01	0.01	0.02	0.01	0.03	0.23

Average Compensated Hours For All PT Employee

Internal technical support	28	41	13	2	112	9	3	2	19	13	156
Administrator / OM	88	54	16	41	115	9	46	41	58	90	197
Paraprofessionals	304	347	161	108	808	43	185	280	142	272	1,104
Clerical (data entry, etc.)	403	359	207	270	636	118	238	231	208	324	1,416
Other	96	160	28	40	439	19	31	52	13	69	476

Average Chargeable Hours For All PT Employee

Internal technical support	3	4	0	2	9	0	0	2	4	2	5
Administrator / OM	13	9	3	7	18	1	6	7	8	8	15
Paraprofessionals	249	220	114	46	520	28	590	197	119	196	697
Clerical (data entry, etc.)	118	109	84	182	69	59	80	138	83	99	212
Other	31	88	2	25	254	2	9	22	1	11	187

Average Billing Rate

Internal technical support	\$89	*	*	*	*	*	*	*	*	*	\$102
Administrator / OM	\$61	\$60	*	*	*	*	*	*	\$64	*	\$91
Paraprofessionals	\$69	\$74	\$70	\$71	\$78	\$52	\$60	\$58	\$68	\$73	\$77
Clerical (data entry, etc.)	\$48	\$44	\$34	\$45	\$52	\$33	\$35	\$45	\$44	\$50	\$54
Other	\$66	\$58	*	*	*	*	*	*	*	\$42	\$82

Average Compensation Per Compensated Hour

Internal technical support	\$24.78	*	*	*	*	*	*	*	*	*	\$24.02
Administrator / OM	\$24.12	\$20.64	*	*	*	*	\$12.71	*	\$19.88	\$38.00	\$32.81
Paraprofessionals	\$20.09	\$23.31	\$18.45	*	\$25.44	\$17.46	\$20.07	\$15.85	\$18.26	\$21.95	\$21.70
Clerical (data entry, etc.)	\$15.74	\$16.57	\$12.51	\$14.66	\$18.99	\$10.59	\$12.35	\$15.84	\$14.13	\$13.82	\$17.04
Other	\$25.82	\$57.74	*	*	*	*	\$9.98	*	*	\$12.71	\$45.73

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

New Hires

# New hires meeting 150	0.403	0.294	0.036	0.103	0.800	0.012	0.035	0.108	0.132	0.387	1.658
# New hires not meeting 150	0.301	0.398	0.027	0.172	1.078	0.012	0.055	0.096	0.264	0.347	1.452
Salary, meeting 150	43,309	43,101	*	38,375	44,531	*	36,553	38,031	41,903	42,160	46,337
Salary, not meeting 150	39,179	38,770	*	32,080	42,148	*	28,400	34,664	35,522	38,645	42,345

Staff losses / Terminations

% losing staff	31%	32%	6%	24%	72%	2%	9%	19%	30%	53%	88%
Voluntary	0.827	0.927	0.027	0.264	2.689	0.023	0.060	0.211	0.321	0.660	4.007
Involuntary	0.279	0.315	0.063	0.057	0.878	0.012	0.085	0.072	0.075	0.340	1.171

Paid Time Off - % Offering

Sick days	52%	50%	25%	63%	69%	14%	33%	63%	70%	74%	72%
Vacation days	64%	64%	41%	78%	78%	23%	51%	84%	84%	85%	73%
Comp days (time off for OT)	22%	21%	9%	22%	36%	2%	13%	20%	28%	37%	34%
Other (e.g., prof'l activities)	15%	18%	13%	20%	23%	6%	11%	17%	18%	24%	20%
Aggregate PTO	18%	16%	5%	20%	26%	2%	12%	13%	21%	19%	27%

Paid Time Off - Days by Category

Sick days	6.3	6.9	6.7	7.0	6.8	6.5	6.6	6.0	6.6	6.0	6.7
Vacation days	12.6	12.3	13.4	11.0	12.8	10.8	13.5	12.2	12.1	11.8	12.6
Comp days (time off for OT)	10.9	8.6	5.0	10.5	8.7	10.0	8.0	10.6	10.1	9.9	8.8
Other (e.g., prof'l activities)	4.7	6.0	8.8	5.7	4.3	8.5	5.9	5.0	5.1	3.6	4.5
Aggregate PTO	17.4	17.9	24.2	16.4	17.4	12.3	18.1	15.2	16.5	16.3	19.6
Average Total PTO Days	17.5	17.0	10.0	19.6	23.2	4.4	12.9	19.0	22.1	22.2	23.3

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

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

Cafeteria plan	33%	24%	4%	11%	60%	1%	6%	20%	24%	53%	82%
Continuing education courses	77%	74%	48%	83%	99%	35%	56%	80%	90%	100%	97%
CPA exam fees	32%	33%	8%	37%	61%	4%	12%	30%	43%	55%	60%
CPA exam review courses	22%	21%	4%	26%	38%	2%	6%	22%	30%	39%	42%
Dependent health insurance	28%	19%	15%	10%	31%	10%	16%	13%	22%	30%	43%
Dental insurance	24%	17%	1%	18%	36%	4%	7%	19%	27%	22%	50%
Life insurance	40%	29%	6%	15%	71%	8%	13%	25%	34%	66%	89%
Professional dues	71%	67%	40%	71%	98%	33%	45%	64%	87%	96%	99%
Professional licenses	70%	70%	43%	77%	98%	32%	47%	64%	87%	95%	99%
Retirement plan	67%	60%	27%	69%	93%	17%	41%	61%	83%	91%	96%
Health insurance	69%	62%	30%	64%	98%	22%	40%	62%	86%	97%	99%
None of these	13%	15%	32%	7%	-	50%	23%	7%	-	-	-

Health Insurance Type

HMO	18%	8%	9%	9%	7%	11%	15%	15%	10%	12%	14%
MSA	4%	1%	-	2%	-	3%	4%	8%	3%	3%	1%
POS	3%	3%	6%	-	3%	13%	4%	-	4%	5%	6%
PPO	44%	64%	32%	59%	80%	29%	29%	33%	51%	61%	58%
Traditional	20%	15%	32%	16%	7%	26%	26%	30%	24%	11%	10%
Other	9%	8%	18%	11%	2%	11%	15%	11%	8%	7%	9%
Not sure	2%	2%	3%	4%	1%	8%	8%	4%	1%	1%	1%

% of Health Insurance Paid By Firm

0-20%	2%	1%	-	4%	-	8%	1%	1%	4%	1%	3%
21-40%	2%	1%	-	2%	1%	-	3%	2%	3%	1%	3%
41-60%	11%	9%	12%	13%	6%	-	11%	15%	10%	11%	12%
61-80%	12%	10%	3%	9%	14%	3%	8%	6%	10%	14%	16%
81-100%	73%	79%	85%	73%	80%	89%	78%	77%	74%	74%	66%

	All Firms	All TX	Texas			All South Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	289	112	87	90	171	199	166	159	150	146

Which of the following do you have in place?

Succession plan	22%	23%	12%	17%	36%	6%	7%	22%	16%	24%	42%
Formal partner training prog.	6%	6%	1%	2%	13%	0%	2%	3%	3%	3%	20%
Practice cont agmt w/ oth firm	6%	9%	12%	11%	7%	8%	11%	8%	5%	3%	6%
Written firm partnership agmt	37%	43%	9%	38%	73%	3%	10%	19%	33%	54%	83%
Partner compensation formula	23%	25%	4%	23%	43%	1%	5%	8%	19%	30%	53%
Malpractice insurance policy	94%	87%	83%	85%	92%	93%	89%	89%	91%	93%	97%
Malpractice insurance limit	1,513,227	1,229,697	689,667	1,212,500	1,636,585	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%	7%	0%	12%	6%	*	0%	4%	15%	10%	5%
1995-1999	8%	7%	17%	8%	6%	*	7%	12%	2%	11%	6%
2000-2002	12%	11%	33%	12%	8%	*	33%	20%	13%	15%	9%
2003-2005	21%	21%	33%	20%	20%	*	27%	40%	19%	19%	17%
2006	15%	17%	17%	24%	14%	*	20%	4%	15%	19%	14%
2007	24%	24%	0%	24%	27%	*	13%	20%	23%	18%	26%
2008	13%	13%	0%	0%	19%	*	0%	0%	15%	8%	23%

Which does the partner agreement provide for?

Buy-out	80%	71%	50%	56%	78%	*	67%	52%	63%	77%	81%
Conduct	48%	42%	0%	24%	53%	*	27%	24%	21%	42%	59%
Death	92%	89%	67%	72%	98%	*	73%	76%	83%	96%	97%
Disability	80%	73%	17%	48%	88%	*	40%	56%	50%	84%	92%
Early withdraw	57%	55%	0%	36%	67%	*	13%	40%	25%	56%	77%
Mandatory age	27%	28%	0%	4%	41%	*	0%	0%	4%	15%	49%
Non-competition	60%	55%	50%	36%	63%	*	27%	28%	27%	48%	79%
Retirement	59%	49%	0%	24%	64%	*	7%	28%	27%	51%	78%

Components of buyout provision

Clients retained	33%	40%	*	43%	42%	*	10%	38%	23%	34%	32%
Discount for early withdrawal	30%	21%	*	7%	26%	*	0%	15%	13%	21%	37%
Fee multiples	41%	34%	*	43%	32%	*	50%	38%	50%	34%	41%
Fixed amount for X years	31%	16%	*	14%	16%	*	10%	23%	23%	21%	34%
Life insurance in place	48%	37%	*	43%	36%	*	10%	46%	43%	46%	39%
Outside appraisal or valuation	7%	1%	*	0%	2%	*	0%	0%	3%	5%	3%
Years as partner/owner	20%	25%	*	7%	32%	*	0%	0%	10%	18%	34%
Terms of pmnts self-funded	42%	42%	*	50%	42%	*	40%	38%	33%	48%	39%

Components of partner compensation formula

Administrative duties	59%	55%	*	33%	63%	*	57%	70%	39%	61%	66%
Client billing	83%	95%	*	93%	97%	*	86%	60%	93%	86%	87%
Compliance w/ bus. plan	12%	16%	*	7%	21%	*	0%	0%	7%	7%	17%
Interest on capital	31%	20%	*	20%	21%	*	0%	0%	25%	18%	34%
New clients	40%	55%	*	47%	61%	*	29%	30%	36%	27%	58%
New bus. from present clients	26%	34%	*	27%	39%	*	14%	20%	29%	11%	38%
Niche/new service developed	13%	18%	*	0%	26%	*	0%	0%	7%	5%	23%
Timely billing	16%	16%	*	7%	21%	*	0%	0%	14%	11%	31%
Years of service	17%	16%	*	13%	16%	*	14%	20%	18%	5%	18%
% with Web sites	65%	61%	34%	63%	89%	35%	43%	48%	74%	83%	96%

	All Firms	All TX	Texas			All South Firms By Revenues					
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Survey Performance

Clarity of questions

1	1%	-	-	-	-	1%	-	1%	1%	2%	2%
2	3%	2%	3%	1%	-	4%	5%	1%	1%	2%	3%
3	21%	21%	20%	22%	22%	27%	16%	20%	20%	17%	24%
4	51%	51%	48%	49%	58%	41%	53%	51%	52%	56%	57%
5	25%	26%	30%	28%	19%	27%	26%	28%	27%	24%	14%
Average	3.96	4.02	4.04	4.04	3.97	3.91	4.01	4.05	4.03	3.99	3.78

Relevance of content

1	1%	-	-	-	-	1%	-	1%	1%	2%	-
2	3%	2%	5%	1%	-	6%	5%	1%	2%	1%	1%
3	16%	19%	26%	16%	12%	27%	16%	17%	12%	5%	18%
4	49%	45%	37%	43%	58%	38%	45%	46%	45%	58%	53%
5	32%	34%	33%	39%	30%	28%	33%	35%	40%	35%	29%
Average	4.08	4.10	3.97	4.20	4.18	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%	4%	-	1%	4%	3%	1%	1%	2%	3%
3	19%	18%	24%	16%	12%	30%	22%	19%	18%	8%	15%
4	51%	52%	43%	51%	64%	40%	46%	52%	47%	57%	63%
5	27%	28%	29%	33%	22%	25%	28%	28%	34%	32%	19%
Average	4.01	4.07	3.98	4.16	4.08	3.85	3.98	4.06	4.11	4.15	3.99

Online survey system

1	1%	0%	-	-	1%	1%	-	1%	2%	2%	3%
2	2%	2%	3%	1%	-	3%	6%	-	2%	2%	2%
3	11%	10%	13%	10%	5%	13%	11%	9%	10%	6%	10%
4	37%	35%	30%	38%	39%	33%	33%	41%	35%	32%	44%
5	49%	53%	55%	50%	55%	50%	50%	50%	50%	59%	42%
Average	4.32	4.39	4.37	4.37	4.45	4.28	4.28	4.39	4.29	4.46	4.21

Support

1	1%	1%	-	-	5%	1%	1%	1%	3%	4%	4%
2	3%	1%	2%	-	3%	4%	4%	-	-	1%	6%
3	23%	22%	21%	30%	13%	22%	22%	27%	26%	10%	28%
4	41%	38%	35%	36%	48%	37%	39%	43%	34%	47%	39%
5	31%	37%	42%	34%	33%	36%	34%	30%	37%	38%	24%
Average	3.98	4.09	4.18	4.04	4.00	4.02	4.01	4.00	4.01	4.15	3.74