

**2005 All-Star Evaluation***Comparing Profitable Practices*

	The 10 participating firms ↓			Top 100 Local & Regionals	All Responses
	% of Net Revenue As Income	Net Income Per Partner	Average Partner Compensation		
Fees and Income (%)					
Revenue Growth	19.1%	22.9%	19.7%	16.5%	12.5%
Income Growth	33.8%	30.6%	23.5%	20.3%	17.3%
Net Income As % of Fees	58.8%	44.7%	41.3%	32.1%	34.1%
Realization	92.2%	87.8%	92.5%	86.5%	88.1%
Attest Revenue	34.8%	33.0%	38.2%	41.0%	41.4%
Tax Revenue	42.4%	42.6%	34.6%	30.5%	34.4%
MCS Revenue	5.0%	5.6%	6.7%	10.9%	10.6%
Nontraditional Revenue	17.8%	18.8%	20.5%	17.6%	13.6%
Fees and Income (\$)					
Net Income Per Partner	\$511,487	\$822,329	\$749,061	\$402,676	\$329,909
Net Fee Per Charge Hour	\$128.7	\$153.1	\$158.7	\$142.2	\$128.9
Revenue Per Partner	\$875,989	\$1,917,043	\$1,832,642	\$1,322,785	\$1,067,057
Revenue Per Professional	\$186,778	\$232,782	\$229,458	\$184,622	\$182,352
Partner Compensation					
Average Compensation – Equity	\$445,599	\$760,722	\$765,081	\$430,040	\$342,842
Highest Avg. Comp. – Equity	\$935,423	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Lowest Avg. Comp. – Equity	\$170,000	\$386,000	\$576,641	\$150,000	\$72,000
Average Compensation– All	\$445,599	\$689,049	\$706,012	\$387,952	\$315,389
Highest Avg. Comp. – All	\$935,423	\$935,423	\$935,423	\$935,423	\$935,423
Lowest Avg. Comp. – All	\$170,000	\$386,000	\$576,641	\$152,420	\$72,000
Avg. High/Low. Ratio – All	4.03	4.0	5.8	5.2	3.8
Avg. Comp. – Non-equity	*	\$248,273	\$251,530	\$201,933	\$178,190
Selected Partner Data					
Average Partner Age	46.0	46.9	47.6	48.6	49.1
Professionals Per Partner	4.0	7.5	7.4	6.4	5.1
Average Hours					
MP's Charge Hours	1,400.8	1,003.9	1,119.0	612.7	800.6
Charge Hours Per Partner	1,321.6	1,181.0	1,320.7	1,121.6	1,143.1
Work Hours Per Partner	2,451.4	2,326.9	2,360.3	2,427.0	2,398.2
Other Costs					
Personnel	36.7%	40.3%	37.7%	45.6	45.7%
Marketing	1.2%	2.1%	1.8%	2.1	2.6%
Training/Professional	\$1,602	\$1,740	\$1,936	\$1,777	\$1,817
Selected Staff Issues					
Avg. Pay Per Professional	\$61,735	\$71,344	\$71,733	\$66,984	\$63,344
Avg. Prof'l Yrs. w/Firm	4.5	4.8	4.9	5.3	6.0
Turnover	18.0%	15.8%	16.5%	15.8%	15.6%
* Only one of these firms has non-equity partners; its average compensation for nonequity partners is \$198,500					
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