

**GROSS RECEIPTS, EXPENSES AND INCOME
AVERAGE PER LAWYER**

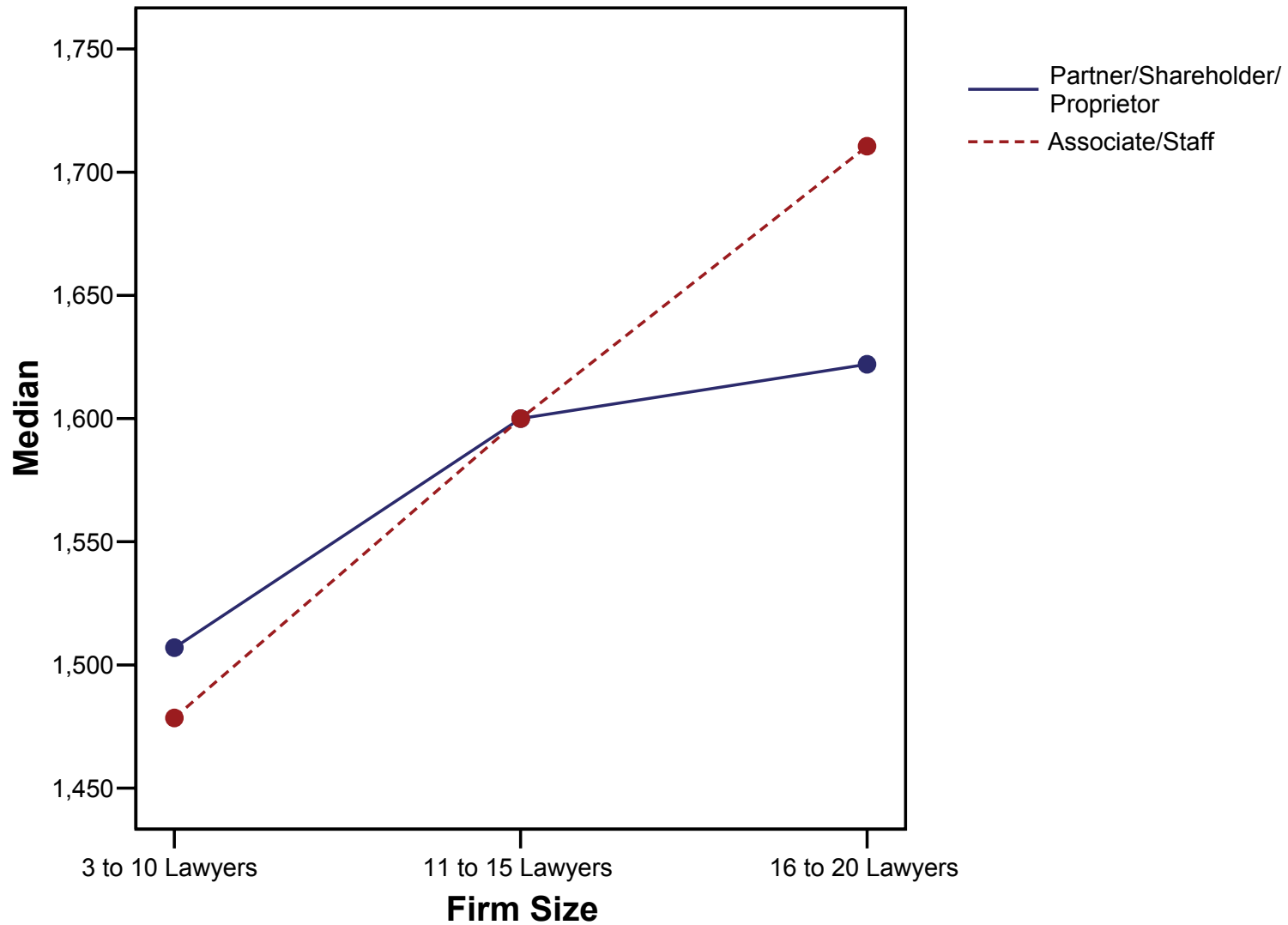
Breakout of Data		Firms	Average Gross Receipts \$	Average Total Expense \$	Average Total Expense %*	Average Firm Income \$	Average Firm Income %*
Region	Northeast	16	392,420	133,936	34.1	258,483	65.9
	South	28	399,583	180,597	45.2	218,986	54.8
	Midwest	23	301,284	126,593	42.0	174,691	58.0
	West	17	417,191	183,679	44.0	233,512	56.0
Population Area	Micropolitan/Rural	6	224,358	87,354	38.9	137,003	61.1
	Metropolitan	58	369,428	159,923	43.3	209,505	56.7
	Metropolitan Division	20	426,405	171,125	40.1	255,280	59.9
Size of Firm	1 to 2 Lawyers	7	396,476	184,960	46.7	211,516	53.3
	3 to 10 Lawyers	34	389,934	164,447	42.2	225,487	57.8
	11 to 15 Lawyers	22	346,783	139,730	40.3	207,053	59.7
	16 to 20 Lawyers	21	388,237	170,061	43.8	218,176	56.2
Practice Area	Insurance Defense Litigation	7	336,604	146,734	43.6	189,871	56.4
	General Law	45	340,430	147,248	43.3	193,182	56.7
	Other	32	456,918	186,116	40.7	270,802	59.3
Multioffice		18	382,826	165,997	43.4	216,829	56.6
ALL FIRMS		84	375,483	159,030	42.4	216,453	57.6

*Percent of Gross Receipts

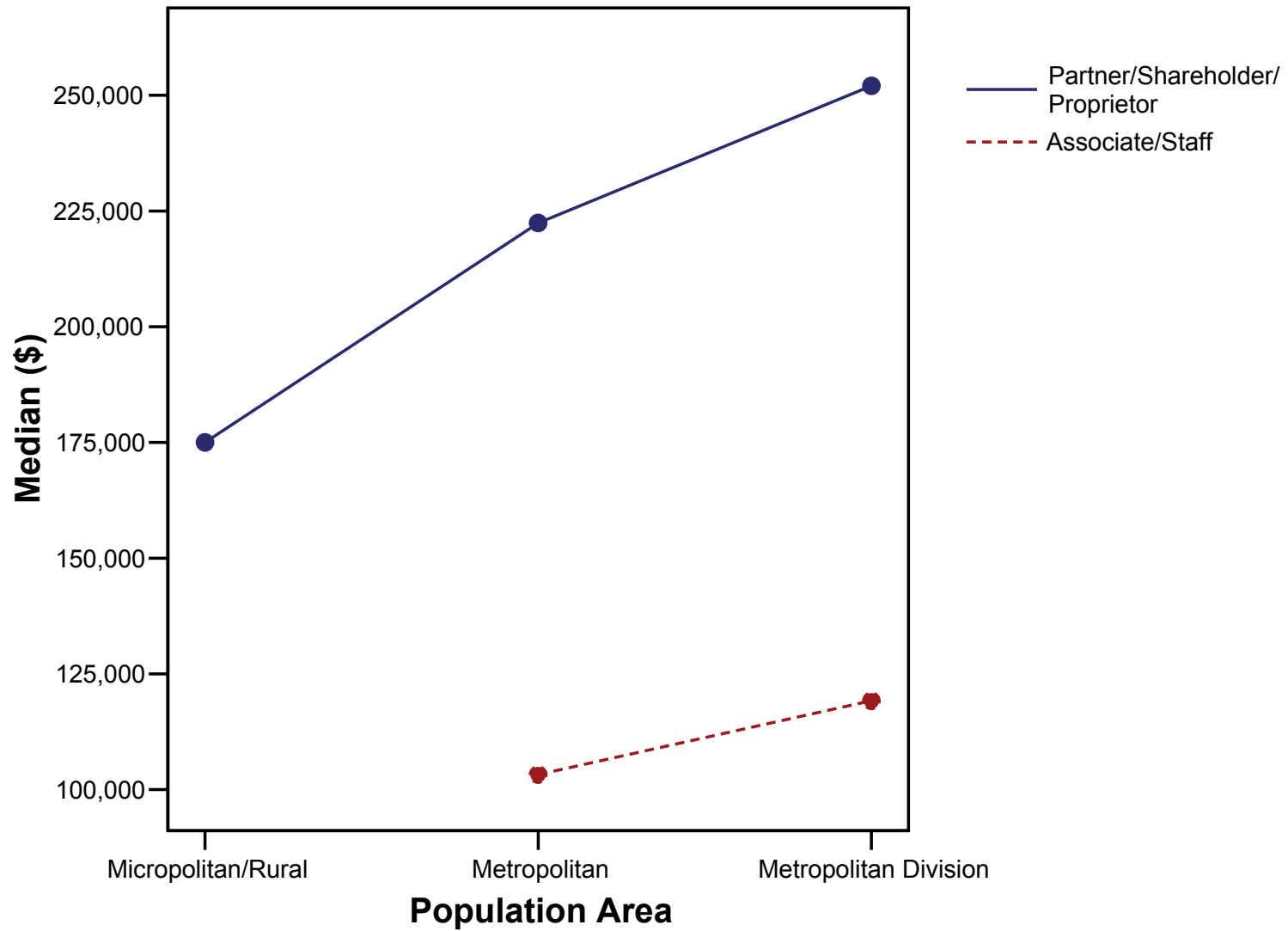
**NATIONAL INDIVIDUAL STATUS CODES
STANDARD HOURLY BILLING RATES
As of January 1, 2008**

Status	Number of Offices	RATE					
		Number of Lawyers	Average \$	Lower Quartile \$	Median \$	Upper Quartile \$	Ninth Decile \$
Partner/Shareholder/Proprietor	98	578	265	205	250	306	375
Associate/Staff	80	328	200	155	185	225	286

MEDIAN ANNUAL CLIENT (BILLABLE) HOURS WORKED BY FIRM SIZE



MEDIAN TOTAL COMPENSATION BY POPULATION AREA



RATIO OF PARALEGALS TO ALL LAWYERS

Breakout of Data		Average All Firms	Total Firms
Population Area	Micropolitan/Rural	.34	6
	Metropolitan	.35	59
	Metropolitan Division	.37	21
Size of Firm	1 to 2 Lawyers	.38	8
	3 to 10 Lawyers	.45	35
	11 to 15 Lawyers	.33	22
	16 to 20 Lawyers	.31	21
Practice Area	Insurance Defense Litigation	.43	7
	Plaintiffs' Contingency Litigation	.74	5
	General Law	.36	45
	Other	.28	29
All Firms		.36	86