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2010 Law Firm Statistical Survey

Finance and Operations Report (FOR)

Issued: May 2011



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Finance and Operations Report

National Groups X-XIII Combined - Firms (49 members)

Issued: May 2011

Group Report

Confidential

This report is intended solely for the use of Partners and authorized employees of the participating firm.

TABLE OF CONTENTS

<i>Topic</i>	<i>Page</i>
Comparison Group Information	1
Key Statistics	2
* Estimated Impact of Performance Improvements for Select Key Statistics	3
Revenue Summary	4
Profitability Summary	5
Expense Summary	6
Professional Liability Insurance	6
P Operations per Lawyer	7
Operations per Timekeeper	8
Leverage and Staffing Ratios	9
Months of Work Invested in Billed/Unbilled Fees	10
Realization	10
Aged Summary of Fees Receivable and Unbilled Fees	11 - 12
Permanent Capital and Debt	13 - 14
Attorney Turnover	15
Non-Attorney Timekeepers & Firmwide Managers Compensation	16
Office & Departmental Supervisors Compensation	17
Expense Recovery	18
Technology Information	19
* Alternative Fee Arrangements	20
Hot Topics - Client Concentration & Bank Borrowings/Line of Credit	21
Hot Topics - New Partner Capital Buy-In & Non-Equity Partner Management	22
 <i>Operations Summaries - Functional Cost Structure</i>	
Operations per Lawyer	23
Operations as a Percent of Gross Fees	24
Operations per Timekeeper	25
Operations per Chargeable Hour	26
 <i>Functional Summaries</i>	
Administrative Management	27
Professional Staff Recruiting	28
Human Resources	29
Professional Development	30
Finance	31
Information Systems	32
Library	33
Marketing	34
Business Intake & Conflicts	35
Office Operations	36
Outsourcing Information	37

P The 'Detailed Operations Report' supplements the revenue and non-compensatory expense benchmarks contained herein.

* *New Report page*

Comparison Group Information

National Groups X-XIII Combined - Firms

	Group Information
<i>Number of Members in the Group</i>	49
<i>Your Firm <u>Displayed in this Report</u> is a Member of the Group</i>	
<i>Defined Size Range* of Group Members (# of Attorneys)</i>	
Maximum	No Maximum
Minimum	251
<i>Your Firm Size (# of Attorneys)</i>	
<i>Average Size* of Group Members (# of Attorneys)</i>	554
<i>Reporting Entities Included in the Group</i>	
Number of Total Firms (single office firms or multi-office firms)	49
Number of Principal Offices	0
Number of Non-Principal Offices	0
<i>Professional Staffing</i>	
Number of members with:	
multiple classes of partners	44
multiple classes of non-partner attorneys	39

* For all groups that have a defined size range and include data for total firms and individual offices of multi-office firms, group membership is based on the size of the total firm and not the size of the individual office.

** omitted due to insufficient data

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Key Statistics

	2010		2009	
	Your Firm		Your Firm	
	Average	Rank	Average	Rank
Net Income per Partner				Group Median \$504,770
Net Income per Equity Partner				Group Median \$624,476
Gross Fees per Partner				Group Median \$1,187,161
Gross Fees per Lawyer				Group Median \$580,736
Operating Expenses per Lawyer ¹				Group Median \$218,071
per Timekeeper ²				Group Median 156,887
Net Income per Lawyer ³				Group Median \$341,894
Average Chargeable Hours				
Equity Partners				Group Median 1,522
Non-Equity Partners				Group Median 1,438
All Partners				Group Median 1,501
Associates (excl. Sr & Staff Attys)				Group Median 1,691
Leverage				
Ratio of Non-Partner Lawyers ⁴ to Partners				Group Median 0.90
Ratio of Other Lawyers ⁵ to Equity Partners				Group Median 2.02
Realization %				
Accounts Receivable				Group Median 96.3
Work in Process				Group Median 90.9
Months Invested in Client Services				Group Median 3.4

¹ Excludes compensation, discretionary benefits and taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

² Excludes compensation, discretionary benefits and taxes of all Attorneys, Lobbyists, Specialists, Litigation Support, Patent Agents, Paralegals, Case Clerks and Law Clerks & Trust Accountants. If a firm does not provide a benefits percentage value, a default of 15% of compensation for the attorneys and 20% of compensation for all other timekeepers is used.

³ Includes compensation, discretionary benefits and taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

⁴ Includes Associates, Senior and Staff Attorneys.

⁵ Includes Non-Equity Partners, Associates, Senior and Staff Attorneys.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Estimated Impact of Performance Improvements for Select Key Statistics

	<i>Your Firm</i>	<i>Group</i>	
	<i>Value</i>	<i>Target Quartile</i>	<i>\$ Impact per Equity Partner</i>
Gross Fees per Lawyer			
Operating Expenses per Lawyer ¹			
Net Realization %			
Months Invested in Client Services			

Legend:

Target Quartile - The next highest (or lowest, for expenses and Months Invested) group quartile value relative to your firm's value. The most favorable relative positions (equal to/greater than the 1st quartile or equal to/less than the 3rd quartile) are labeled accordingly.

Variance - The difference between your firm's value and the target quartile.

\$ Impact per Equity Partner - The net effect, on a per equity partner basis, of achieving the target quartile level. Results of less than \$5,000 are denoted as such. Results are not applicable either when your firm's value is greater than the 1st quartile/less than the 3rd quartile or when a data value required to calculate the impact is missing.

\$ Impact per Equity Partner Calculations:

Gross Fees per Lawyer: (Variance) * (Number of lawyers) / (Number of Equity Partners)

Operating Expenses per Lawyer: (Variance) * (Number of lawyers) / (Number of Equity Partners)

Net Realization %: (Gross Fees) / (Net Realization) * (Variance) / (Number of Equity Partners)

Months Invested in Client Services: (Gross Fees) / (12 months) * (Variance) / (Number of Equity Partners)

¹ Excludes compensation, discretionary benefits and taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Revenue Summary

Gross Fees per Equity Partner

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$2,646,924	\$1,934,871	\$1,319,313
2009			2,517,758	1,855,327	1,324,729
2008			2,283,677	1,891,684	1,292,760
2007			2,248,963	1,781,043	1,207,293
2006			2,102,350	1,612,525	1,110,232

Gross Fees per Partner

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$1,484,557	\$1,211,184	\$898,032
2009			1,412,937	1,187,161	911,962
2008			1,442,702	1,219,003	913,901
2007			1,450,057	1,203,961	872,414
2006			1,310,361	1,066,276	824,020

Gross Fees per Lawyer

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$678,038	\$594,184	\$529,042
2009			630,730	580,736	487,446
2008			644,596	591,622	503,842
2007			637,220	583,372	490,838
2006			587,780	542,635	470,624

Gross Fees per Timekeeper¹

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$553,803	\$482,554	\$419,775
2009			523,778	458,327	401,354
2008			528,411	458,001	399,657
2007			511,228	453,192	378,550
2006			463,262	420,207	357,051

¹ Includes Attorneys, Lobbyists, Specialists, Litigation Support, Patent Agents, Paralegals, Case Clerks and Law Clerks & Trust Accountants.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Profitability Summary

Net Income per Equity Partner

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$872,329	\$682,824	\$521,273
2009			788,156	624,476	468,916
2008			774,329	600,659	454,407
2007			762,455	590,493	465,030
2006			718,364	597,768	428,744

Net Income per Partner

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$630,482	\$539,802	\$441,872
2009			611,040	504,770	404,657
2008			640,178	524,081	390,195
2007			629,684	514,177	407,235
2006			575,018	481,480	386,513

Net Income per Lawyer¹

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$403,705	\$371,207	\$316,515
2009			385,919	341,894	294,921
2008			381,770	347,352	293,787
2007			387,358	333,817	289,254
2006			357,436	313,357	269,158

Net Income as a Percent of Gross Fees

	<i>Your Firm</i>		<i>Group</i>		
	<i>Percent</i>	<i>Rank</i>	<i>1st Quartile %</i>	<i>Median %</i>	<i>3rd Quartile %</i>
2010			49.3	45.8	43.1
2009			47.3	43.8	41.1
2008			45.7	42.4	39.5
2007			46.5	42.9	40.3
2006			48.3	44.4	41.8

¹ Includes compensation, discretionary benefits and taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

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2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Expense Summary

Operating Expenses per Lawyer¹

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			\$249,324	\$222,872	\$196,485
2009			243,828	218,071	186,473
2008			257,942	228,933	190,003
2007			249,748	228,810	185,376
2006			226,509	210,791	178,765

Operating Expenses as a Percent of Gross Fees

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
2010			55.4	52.2	48.0
2009			56.9	53.5	50.0
2008			57.5	55.0	52.0
2007			57.6	54.8	51.3
2006			56.8	53.1	49.8

Professional Liability Insurance

2010 Coverage Amounts

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Agg. Coverage per Partner			\$696,573	\$510,899	\$411,311
Agg. Coverage per Lawyer			329,381	269,966	207,101
Agg. Coverage as a % of Revenue			55.9	44.0	36.3
Max. Coverage per Claim			100,000,000	70,000,000	40,000,000

2010 Deductible Amounts

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Agg. Deductible per Partner			\$13,413	\$10,204	\$8,499
Agg. Deductible per Lawyer			6,745	5,678	4,392
Deductible Amount per Claim			1,500,000	1,000,000	1,000,000

¹ Excludes compensation, discretionary benefits and taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

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2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Operations per Lawyer

	2010			
	Your Firm	Group		
	Average	1 st Quartile	Median	3 rd Quartile
<input type="checkbox"/> Gross Fees		\$678,038	\$594,184	\$529,042
Operating Expenses				
Compensation				
Lobbyists		**	**	**
Specialists	‡	3,999	2,020	808
Litigation Support	‡	2,776	1,459	990
Patent Agents	‡	1,025	471	229
Paralegals		12,614	9,828	8,380
Case Clerks	‡	2,238	1,368	655
Law Clerks & Trust Accountants	‡	1,574	980	604
Administrative Management		6,161	4,840	3,320
Secretarial		24,986	23,580	21,240
Word Processing		2,798	1,756	1,297
Professional Staff Recruiting		1,133	876	589
Human Resources		2,207	1,824	1,461
Professional Development	‡	1,091	681	489
Finance		6,800	5,411	4,582
Information Systems		9,816	8,215	6,616
Library		1,694	1,353	968
Marketing		4,040	3,270	2,558
Business Intake & Conflicts		1,280	888	581
Other Staff		9,502	6,846	4,882
Other Employee Costs¹		24,571	21,706	17,998
Employee Costs¹		112,197	101,466	88,275
<input type="checkbox"/> Occupancy		59,826	46,607	35,235
<input type="checkbox"/> Office Operating Expense		15,083	11,499	9,246
<input type="checkbox"/> Information Systems		16,212	12,792	9,449
<input type="checkbox"/> Professional Activities		5,592	4,439	3,612
<input type="checkbox"/> Marketing		9,753	8,242	6,427
<input type="checkbox"/> Professional Recruiting		2,995	1,732	966
<input type="checkbox"/> Professional Liability Insurance		7,976	6,311	5,176
<input type="checkbox"/> Other Insurance & Taxes		6,394	4,785	2,664
<input type="checkbox"/> Communications		6,219	5,093	4,541
<input type="checkbox"/> Reference Materials		8,375	7,039	5,018
<input type="checkbox"/> Professional Services		5,654	3,924	3,038
<input type="checkbox"/> Client Disbursements Written-Off/Misc.		3,885	2,455	1,336
Other Expenses		139,302	120,083	101,291
Operating Expenses¹		249,324	222,872	196,485
Operating Income		415,212	376,458	325,408
<input type="checkbox"/> Payments to Former/Inactive Partners & Of Counsel		16,841	6,963	2,972
<input type="checkbox"/> Other Non-Operating Charges/Credits		4,221	2,420	1,293
Net Income Prior to Attorney Compensation		\$403,705	\$371,207	\$316,515

Indicates a category where additional detailed component benchmarks are included in the 'Detailed Operations Report'.

¹ Excludes compensation, discretionary benefits and taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Operations per Timekeeper

	Your Firm		2010 Group		
	Average	Rank	1 st Quartile	Median	3 rd Quartile
Gross Fees			\$553,803	\$482,554	\$419,775
Operating Expenses					
Compensation					
Administrative Management			4,945	3,623	2,700
Secretarial			21,146	19,067	17,417
Word Processing			2,266	1,491	953
Professional Staff Recruiting			942	697	458
Human Resources			1,876	1,522	1,166
Professional Development		‡	808	539	404
Finance			5,720	4,445	3,476
Information Systems			8,201	6,780	5,345
Library			1,371	1,108	827
Marketing			3,311	2,716	2,141
Business Intake & Conflicts			1,084	721	470
Other Staff			7,828	5,441	4,123
Other Employee Costs¹			17,115	14,517	11,699
Employee Costs¹			71,486	64,716	54,259
Occupancy			48,019	35,676	28,682
Office Operating Expense			11,518	9,533	7,748
Information Systems			12,644	10,269	7,687
Professional Activities			4,589	3,605	2,631
Marketing			8,166	6,722	5,170
Professional Recruiting			2,449	1,334	720
Professional Liability Insurance			6,594	4,910	4,188
Other Insurance & Taxes			5,307	3,981	2,108
Communications			5,113	4,126	3,312
Reference Materials			6,893	5,480	4,212
Professional Services			4,769	3,177	2,369
Client Disbursements Written-Off/Misc.			3,157	1,978	1,092
Other Expenses			113,378	96,350	80,990
Operating Expenses¹			182,743	160,465	135,981
Operating Income			374,467	320,522	281,275
Payments to Former/Inactive Partners & Of Counsel			13,695	5,662	2,398
Other Non-Operating Charges/Credits			3,755	1,983	975
Net Income Prior to Timekeeper Compensation			\$352,082	\$314,805	\$271,600

Your firm total may not foot due to rounding.

¹ Excludes compensation, discretionary benefits and taxes of all Attorneys, Lobbyists, Specialists, Litigation Support, Patent Agents, Paralegals, Case Clerks and Law Clerks & Trust Accountants. If a firm does not provide a benefits percentage value, a default of 15% of compensation for the attorneys and 20% of compensation for all other timekeepers is used.

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2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Leverage Ratios

	2010	2009	2008	2007	2006
Ratio of Other Lawyers¹ to Equity Partners					
Your Firm					
Group Median	2.06	2.02	1.97	1.92	1.88
Ratio of Non-Partner Lawyers² to Partners					
Your Firm					
Group Median	0.93	0.90	0.97	0.98	0.95
Ratio of Non-Partner Timekeepers³ to Partners					
Your Firm					
Group Median	1.34	1.40	1.48	1.55	1.49
Ratio of Paralegals to Lawyers					
Your Firm					
Group Median	0.14	0.14	0.16	0.17	0.17

Staffing Ratios

	2010	2009	2008	2007	2006
Ratio of Total Administrative Support Staff to Lawyers					
Your Firm					
Group Median	0.90	0.91	0.98	1.01	1.02
Ratio of Total Administrative Support Staff (excluding Secretaries and Word Processors) to Lawyers					
Your Firm					
Group Median	0.49	0.49	0.51	0.52	0.49
Ratio of Total Administrative Support Staff to Timekeepers					
Your Firm					
Group Median	0.74	0.74	0.79	0.82	0.81
Ratio of Total Administrative Support Staff (excluding Secretaries and Word Processors) to Timekeepers					
Your Firm					
Group Median	0.40	0.40	0.41	0.41	0.39
Ratio of Secretaries and Word Processors to Lawyers					
Your Firm					
Group Median	0.40	0.42	0.47	0.49	0.50

¹ Includes Non-Equity Partners, Associates, Senior and Staff Attorneys.

² Includes Associates, Senior and Staff Attorneys.

³ Includes Associates, Senior and Staff Attorneys, Lobbyists, Specialists, Litigation Support, Patent Agents, Paralegals, Case Clerks and Law Clerks & Trust Accountants.

** omitted due to insufficient data

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2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Months of Work Invested in Billed/Unbilled Fees

		2010				
		<i>Your Firm</i>		<i>Group</i>		
		<i>Investment</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Months of Fees Receivable	Mid-Year			2.6	2.3	2.1
	Year End			2.1	1.8	1.5
Months of Unbilled Fees	Mid-Year			2.1	1.8	1.6
	Year End			1.8	1.5	1.3
Total Months Invested in Client Services	Mid-Year			4.6	4.1	3.9
	Year End			3.8	3.4	3.0
		2009				
Months of Fees Receivable	Mid-Year			2.6	2.3	2.2
	Year End			2.1	1.9	1.5
Months of Unbilled Fees	Mid-Year			1.9	1.7	1.5
	Year End			1.6	1.4	1.3
Total Months Invested in Client Services	Mid-Year			4.5	4.1	3.7
	Year End			3.8	3.4	3.0

Realization

		2010				
		<i>Your Firm</i>		<i>Group</i>		
		<i>Percent</i>	<i>Rank</i>	<i>1st Quartile %</i>	<i>Median %</i>	<i>3rd Quartile %</i>
Accounts Receivable¹				97.4	96.8	96.4
	Work in Process²			93.3	90.7	88.1
	Net Realization³			90.2	87.6	84.8
		2009				
Accounts Receivable¹				97.5	96.3	95.7
	Work in Process²			93.6	90.9	89.0
	Net Realization³			90.9	87.7	85.2

¹ Collections as a percent of collections plus write-offs for the year.

² Actual billings as a percent of standard value of the services billed.

³ The product of Accounts Receivable realization and Work in Process realization.

** omitted due to insufficient data

‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Aged Summary of Fees Receivable and Unbilled Fees

Accounts Receivable

	2010				
	Your Firm		Group		
	Percent	Rank	1 st Quartile %	Median %	3 rd Quartile %
1-60 Days			57.6	48.8	43.8
61-90 Days			9.0	8.1	7.0
91-120 Days			5.7	5.2	4.5
121-180 Days			8.6	7.1	6.1
> 180 Days			34.7	29.8	20.3
Total			100.0	100.0	100.0
Reserve ¹ as a Percent of Total			**	**	**

	2009				
	Your Firm		Group		
	Percent	Rank	1 st Quartile %	Median %	3 rd Quartile %
1-60 Days			58.5	49.3	43.4
61-90 Days			9.1	8.2	7.2
91-120 Days			6.4	5.7	4.4
121-180 Days			8.6	7.4	6.1
> 180 Days			33.4	28.4	21.5
Total			100.0	100.0	100.0
Reserve ¹ as a Percent of Total			**	**	**

Work in Process²

	2010				
	Your Firm		Group		
	Percent	Rank	1 st Quartile %	Median %	3 rd Quartile %
1-60 Days			78.4	72.5	64.2
61-90 Days			6.0	4.5	3.4
91-120 Days			3.9	3.0	2.3
121-180 Days			5.3	3.9	3.0
> 180 Days			21.2	15.3	11.0
Total			100.0	100.0	100.0
Reserve ¹ as a Percent of Total			**	**	**

	2009				
	Your Firm		Group		
	Percent	Rank	1 st Quartile %	Median %	3 rd Quartile %
1-60 Days			79.2	72.7	63.7
61-90 Days			5.5	4.8	3.8
91-120 Days			3.7	2.8	2.3
121-180 Days			5.7	4.0	2.9
> 180 Days			22.1	14.1	10.6
Total			100.0	100.0	100.0
Reserve ¹ as a Percent of Total			**	**	**

¹ Reserve for uncollectible amounts.

² Excludes contingency work.

** omitted due to insufficient data
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2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Aged Summary of Fees Receivable and Unbilled Fees per Lawyer

Accounts Receivable

	2010				
	Your Firm		Group		
	Average	Rank	1 st Quartile	Median	3 rd Quartile
1-60 Days			\$62,377	\$45,649	\$38,619
61-90 Days			9,868	7,834	5,872
91-120 Days			6,617	4,677	3,744
121-180 Days			10,418	6,975	5,026
> 180 Days			38,106	30,094	18,324
Total			122,647	99,890	77,862
Reserve ¹ as a Percent of Total			**	**	**
			2009		
1-60 Days			\$61,179	\$45,741	\$35,255
61-90 Days			11,116	7,739	5,676
91-120 Days			7,228	5,039	3,557
121-180 Days			10,049	6,922	5,252
> 180 Days			37,370	27,376	17,464
Total			126,812	98,909	71,206
Reserve ¹ as a Percent of Total			**	**	**

Work in Process²

	2010				
	Your Firm		Group		
	Average	Rank	1 st Quartile	Median	3 rd Quartile
1-60 Days			\$62,748	\$52,313	\$44,128
61-90 Days			5,045	3,670	2,256
91-120 Days			3,519	2,283	1,682
121-180 Days			4,625	2,787	1,909
> 180 Days			18,263	10,615	7,992
Total			95,496	75,541	63,501
Reserve ¹ as a Percent of Total			**	**	**
			2009		
1-60 Days			\$60,163	\$51,602	\$44,726
61-90 Days			4,856	3,373	2,331
91-120 Days			2,894	2,172	1,518
121-180 Days			4,366	3,216	2,156
> 180 Days			18,797	9,661	6,466
Total			87,527	70,176	61,591
Reserve ¹ as a Percent of Total			**	**	**

¹ Reserve for uncollectible amounts.

² Excludes contingency work.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Permanent Capital and Debt per Partner¹

		2010				
		<i>Your Firm</i>		<i>Group</i>		
		<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Permanent Capital				\$202,557	\$142,892	\$83,304
Short Term Debt						
	Minimum Level		‡	8,508	0	0
	Maximum Level		‡	95,895	46,246	20,207
Long Term Debt						
	Minimum Level		‡	62,388	27,801	8,091
	Maximum Level		‡	109,243	51,865	18,947
Total Debt						
	Minimum Level			57,718	25,700	882
	Maximum Level			197,606	89,161	52,041
Capital and Total Maximum Debt			‡	368,765	247,976	172,180

		2009				
		<i>Your Firm</i>		<i>Group</i>		
		<i>Average</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Permanent Capital				\$175,313	\$111,299	\$74,951
Short Term Debt						
	Minimum Level			12,794	0	0
	Maximum Level			93,602	52,158	39,313
Long Term Debt						
	Minimum Level		‡	78,071	45,549	10,039
	Maximum Level		‡	125,739	57,862	19,162
Total Debt						
	Minimum Level			80,438	37,112	1,452
	Maximum Level			197,231	111,221	56,256
Capital and Total Maximum Debt			‡	348,260	254,194	185,525

Number of members paying interest on capital	10
Median interest rate paid	**

¹ Calculations are based on an annual full time equivalent basis. Permanent capital calculations are based on the type of partner (Equity and/or Non-Equity) that contributes capital at your firm. All debt calculations are based only on the number of Equity Partners. If your firm indicated that both Equity and Non-Equity partners contribute capital, no 'Your Firm' value will be displayed for the capital and maximum debt calculation.

Permanent capital consists of a mixture of actual out-of-pocket contributions made by partners and undistributed firm earnings to be held indefinitely. It does not include undistributed earnings that are to be distributed at a predetermined point in the near future.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Permanent Capital and Debt as a Percent of Gross Fees¹

2010

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile %</i>	<i>Median %</i>	<i>3rd Quartile %</i>
Permanent Capital			12.3	8.2	6.1
Short Term Debt					
Minimum Level		‡	0.4	0.0	0.0
Maximum Level		‡	6.4	1.8	0.9
Long Term Debt					
Minimum Level		‡	3.1	1.5	0.4
Maximum Level		‡	6.3	2.7	1.0
Total Debt					
Minimum Level			3.0	1.3	0.0
Maximum Level			7.9	6.9	3.1
Capital and Total Maximum Debt		‡	19.3	12.4	10.9

2009

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank</i>	<i>1st Quartile %</i>	<i>Median %</i>	<i>3rd Quartile %</i>
Permanent Capital			11.0	7.3	5.9
Short Term Debt					
Minimum Level			0.5	0.0	0.0
Maximum Level			6.3	3.1	2.0
Long Term Debt					
Minimum Level		‡	4.7	2.0	0.9
Maximum Level		‡	6.9	3.2	1.2
Total Debt					
Minimum Level			3.9	1.9	0.1
Maximum Level			11.0	5.4	3.3
Capital and Total Maximum Debt		‡	19.0	13.6	11.4

¹ Permanent capital consists of a mixture of actual out-of-pocket contributions made by partners and undistributed firm earnings to be held indefinitely. It does not include undistributed earnings that are to be distributed at a predetermined point in the near future. If your firm indicated that both Equity and Non-Equity partners contribute capital, no 'Your Firm' value will be displayed for the capital and maximum debt calculation.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Attorney Turnover

	2010		2009		2008		2008 - 2010	
	<i>Your Firm</i>	<i>Group Median</i>	<i>Your Firm</i>	<i>Group Median</i>	<i>Your Firm</i>	<i>Group Median</i>	<i>Your Firm</i>	<i>Group Median</i>
	%	%	%	%	%	%	% Change	% Change
Associates & Senior Attorneys¹								
End of Prior Period	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Additions								
Direct Hires		8.1		5.2		11.5		24.8
Lateral Hires		7.8		5.0		11.0		25.0
Changes in Status		0.8		0.3		0.4		2.0
Total		18.5		11.8		24.0		52.7
Reductions								
Equity Partner Admissions								
<i>Direct Hires</i>		0.0		0.0		0.0		**
<i>Lateral Hires</i>		0.0		0.0		0.0		**
Non-Equity Partner Admissions								
<i>Direct Hires</i>		1.0		2.0		1.3		5.9
<i>Lateral Hires</i>		1.7		2.2		2.8		5.5
All Partner Admissions		3.1		3.8		4.1		11.7
Terminations		15.4		15.5		16.3		48.1
Changes in Status		1.2		0.7		0.6		1.8
Total		20.4		19.4		20.8		61.1
End of Current Period		97.0		93.4		102.3		96.0
Partners²								
Equity Partners								
Additions								
<i>Not formerly with the Firm</i>		0.9		1.0		1.3		5.4
<i>Non-Equity Ptrs from Your Firm</i>		1.7		2.5		2.8		7.3
Reductions								
Retirements		0.0		0.3		0.5		1.6
Terminations or Withdrawals		2.0		2.2		2.6		6.4
Non-Equity Partners								
Additions								
<i>Not formerly with the Firm</i>		2.0		2.3		2.6		8.2
<i>Equity Ptrs from Your Firm</i>		1.0		1.6		**		3.4
Reductions								
Retirements		0.0		0.1		**		0.8
Terminations or Withdrawals		3.4		3.9		2.7		12.0
All Partners								
Additions								
<i>Not formerly with the Firm</i>		3.1		3.1		4.5		12.9
Partner Reductions								
Retirements		0.4		0.6		0.5		1.4
Terminations or Withdrawals		5.3		5.9		5.7		17.7

¹ Stated as a percentage of beginning number of Associates and Senior Attorneys.

² Stated as a percentage of average number of Partners.

** omitted due to insufficient data

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Non-Attorney Timekeepers & Firmwide Managers Compensation

	Your Firm		Group		
	Average	Rank	1 st Quartile	Median	3 rd Quartile
Select Timekeepers Avg. Compensation - 2010					
Lobbyists			**	**	**
Specialists	‡		157,108	116,364	98,500
Litigation Support	‡		104,611	84,877	72,847
Patent Agents	‡		138,000	118,514	97,000
Paralegals			81,466	75,051	68,418
Case Clerks	‡		54,063	44,621	37,846
Law Clerks/Trust Accountants			134,470	100,092	76,039
Annual Base Salary as of Jan 1, 2011					
Executive Director/Administrator	‡		\$555,000	\$450,000	\$372,500
Director of Finance/Accounting	‡		316,181	250,000	205,625
Chief Information Officer (C.I.O.)	‡		321,500	279,650	225,465
Director of Information Systems (I.S.)	‡		202,500	167,565	145,180
Director of H.R./Personnel			222,500	180,000	153,030
Director of Practice/Business Dev.	‡		209,000	175,000	141,467
Director of Library/Information Services	‡		156,000	123,000	112,684
Director of Marketing	‡		337,258	229,500	185,250
Director of Professional Staff Recruiting	‡		188,938	145,000	108,650
Director of Office Facilities	‡		215,000	145,000	119,941
Controller	‡		176,250	142,500	118,172
Bonus Awarded for the year ending 2010					
Executive Director/Administrator	‡		\$145,000	\$78,464	\$42,500
Director of Finance/Accounting	‡		55,000	28,000	18,000
Chief Information Officer (C.I.O.)	‡		67,409	26,500	20,000
Director of Information Systems (I.S.)	‡		20,100	11,000	7,142
Director of H.R./Personnel	‡		37,888	15,000	12,125
Director of Practice/Business Dev.	‡		30,000	14,250	10,000
Director of Library/Information Services	‡		14,583	10,000	4,500
Director of Marketing	‡		42,375	25,000	15,000
Director of Professional Staff Recruiting	‡		18,000	12,500	7,500
Director of Office Facilities	‡		30,000	15,000	8,000
Controller	‡		15,013	10,000	6,631
Aggregate Compensation as of Jan 1, 2011 ¹					
Executive Director/Administrator	‡		\$640,487	\$517,500	\$430,000
Director of Finance/Accounting	‡		353,661	283,578	233,250
Chief Information Officer (C.I.O.)	‡		360,375	310,000	256,000
Director of Information Systems (I.S.)	‡		221,500	175,950	147,721
Director of H.R./Personnel			255,000	224,000	163,824
Director of Practice/Business Dev.	‡		222,000	185,250	153,000
Director of Library/Information Services	‡		167,500	134,800	116,370
Director of Marketing	‡		393,750	248,281	197,500
Director of Professional Staff Recruiting	‡		207,823	160,250	114,483
Director of Office Facilities	‡		243,750	166,454	132,191
Controller	‡		182,250	155,100	125,119

¹ Aggregate compensation combines bonuses paid in 2010 with annual base salaries as of 1/1/2011.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Office & Departmental Supervisors Compensation

			Your Firm		Group		
			Average	Rank	1 st Quartile	Median	3 rd Quartile
<i>Annual Base Salary as of Jan 1, 2011</i>							
Office Managers	High	‡			\$180,149	\$151,274	\$121,505
	Low	‡			96,861	76,422	61,375
Paralegal Supervisor	High	‡			121,125	101,945	83,925
	Low	‡			105,986	88,004	68,779
Secretarial	High	‡			105,000	88,600	80,290
	Low	‡			83,000	73,636	62,473
Professional Staff Recruiting	High	‡			125,000	100,000	73,500
	Low	‡			85,600	77,687	62,007
Human Resources/Personnel	High	‡			129,063	108,000	92,025
	Low	‡			93,420	82,846	71,800
Finance/Accounting	High	‡			145,000	121,659	106,500
	Low	‡			81,000	65,000	55,125
Information Systems	High	‡			153,966	137,060	122,385
	Low	‡			91,322	80,909	71,800
Library/Information Services	High	‡			103,422	87,870	74,820
	Low	‡			83,425	72,920	63,603
Marketing	High	‡			168,633	135,000	104,229
	Low	‡			89,362	76,094	67,090
<i>Bonus Awarded for the year ending 2010</i>							
Office Managers	High	‡			\$20,000	\$11,500	\$7,000
	Low	‡			8,980	4,300	1,500
Paralegal Supervisor	High	‡			8,970	6,700	3,000
	Low	‡			**	**	**
Secretarial	High	‡			7,400	5,300	2,638
	Low	‡			4,400	2,920	1,955
Professional Staff Recruiting	High	‡			8,940	6,000	3,344
	Low	‡			5,420	3,219	1,912
Human Resources/Personnel	High	‡			10,000	6,350	4,000
	Low	‡			6,325	3,120	2,475
Finance/Accounting	High	‡			13,113	7,925	5,000
	Low	‡			5,000	3,100	2,000
Information Systems	High	‡			10,000	7,200	4,250
	Low	‡			4,612	3,310	2,193
Library/Information Services	High	‡			7,759	6,000	3,500
	Low	‡			6,250	3,500	2,315
Marketing	High	‡			13,109	7,500	5,250
	Low	‡			5,000	3,945	2,048

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Expense Recovery

Your Firm	# of Members Responding	Group		
		1st Quartile	Median	3rd Quartile
<u>Copying / Printing / Scanning</u>				
Unit charge per page (black/white)	42	\$0.20	\$0.15	\$0.10
Unit charge per page (color)	40	\$1.00	\$0.75	\$0.40
Recovery Percentage ‡	27	93.5	74.0	61.5
<u>Facsimile</u>				
Unit charge per page ‡	27	\$1.00	\$1.00	\$0.75
Recovery Percentage	15	**	**	**
<u>Long Distance Telephone</u>				
Percent mark-up ‡	25	0.0	0.0	0.0
Recovery Percentage ‡	20	82.8	46.4	15.6
<u>Overnight Mail</u>				
Percent mark-up ‡	30	0.0	0.0	0.0
Recovery Percentage ‡	25	80.0	54.0	43.0
<u>Automated Legal Research</u>				
Percent mark-up ‡	32	0.0	0.0	0.0
Recovery Percentage ‡	29	70.5	53.0	43.0
Messenger - Percent mark-up ‡	25	0.0	0.0	0.0
Client Meals & Entertainment - Recovery Percentage	16	**	**	**
Secretarial / Administrative Staff Overtime - Recovery Percentage ‡	19	77.5	58.7	25.0

Client Disbursements

Your Firm	# of Members Responding	Group		
		1st Quartile	Median	3rd Quartile
Annual Client Disbursements as a % of Gross Fees ‡	30	9.9	7.8	5.5
Unrecovered Client Disbursements at Year End as a % of Billed and Unbilled Fees at Yr. End ‡	27	6.6	4.4	2.9
Write Off Less Recovery as % of Annual Client Disbursements ‡	29	10.4	5.3	1.4

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Technology Financing

	% Leased			% Owned		
	Your Firm	# of Members Responding	Group Median	Your Firm	# of Members Responding	Group Median
Desktop PC	‡	31	59.0		37	100.0
Notebook/Laptop	‡	33	67.0		38	100.0
File/Other Servers	‡	30	0.0		41	100.0
Network Hardware	‡	29	0.0		42	100.0

Capital Expenditures and Leasehold Values for Technology per Lawyer

	\$ Leased			\$ Capitalized		
	Your Firm	# of Members Responding	Group Median	Your Firm	# of Members Responding	Group Median
Hardware	‡	21	\$2,785		39	\$3,022
Software		5	**		41	\$974

Technology Outsourcing

	Your Firm	Group	
		# of Members Responding	% Yes Responses
Has your firm outsourced any work in the following areas this year?		44	
Printer Maintenance			75.0
Scanning			65.9
Training			36.4
Network			22.7
Application Development			40.9
Server Work			20.5
Telephony			47.7
Hosting of Internet or Intranet websites			68.2
Help Desk			47.7
Other			9.1

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

2010 Hot Topics

Client Concentration

	Your Firm	Rank	Group		
			1 st Quartile	Median	3 rd Quartile
Percent of revenue generated by clients with collections:					
Greater than \$10m			11.2	0.0	0.0
Between \$5m - \$10m			9.0	5.5	1.6
Between \$1m - \$5m			31.3	26.9	21.5
Between \$501k - \$1m			14.9	13.4	11.7
Between \$100k - \$500k			30.6	27.2	23.7
Less than \$100k			26.7	19.2	14.2
Percentage of clients with revenue:					
Greater than \$10m			0.0	0.0	0.0
Between \$5m - \$10m			0.1	0.0	0.0
Between \$1m - \$5m			1.4	0.8	0.5
Between \$501k - \$1m			1.9	1.3	0.8
Between \$100k - \$500k			10.2	7.4	5.8
Less than \$100k			92.8	90.2	86.2

Bank Borrowings/Line of Credit

	Your Firm	Group		
		1 st Quartile	Median	3 rd Quartile
With how many banks or financial institutions does your firm carry a line of credit?		2	1	1
What is the aggregate dollar amount of credit available? (000s)		\$52,500	\$27,500	\$11,000
What is the aggregate amount available to draw? (000s)		\$38,695	\$20,500	\$10,625
What is the remaining term of your (largest) line of credit? (months)		12	7	5
What is the interest rate of your (largest) line of credit? ‡		3.3	2.8	2.3
What is the average annual spread of your variable interest rates? ‡		1.4	0.1	0.0
What is the outstanding obligation of all property/equipment lease agreements? (000s) ‡		\$4,013	\$337	\$0

	Your Firm	Group		
		# of Members Responding	% Fixed	% Floating
Is the interest rate of your (largest) line fixed or floating?		45	8.9	91.1

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

2010 Hot Topics

New Partner Capital Buy-In

	Lateral Partners		Organic Partners	
	Your Firm	# of Resp. % of Group Responding	Your Firm	# of Resp. % of Group Responding
Initial Buy-In is:		36		38
A one-time contribution based on a fixed amount		27.8		31.6
A one-time contribution based on points		16.7		15.8
Over a defined time period and is based on a fixed amt.		19.4		18.4
Over an undefined time period and is based on a fixed amount		2.8		2.6
Over a defined time period and is based on partner tenure or points		22.2		26.3
Other		16.7		18.4
Funding of Initial Buy-in:		36		39
The firm has a bank arrangement to finance at favorable rates		52.8		51.3
Partners expected to raise the funds independently		38.9		38.5
The firm has an established deferred payment program		44.4		46.2
The firm has a deferred forgiveness program		0.0		
Amount of Initial Capital Contribution is:		34		36
Formula based on the modified-cash basis value of the firm		5.9		5.6
Formula based on the accrual basis value of the firm (e.g., including WIP and A/R)		0.0		0.0
Formula based on first-year earnings		23.5		22.2
Formula based on current and/or anticipated earnings		29.4		27.8
Formula based on fixed point value (may include other factors, e.g., partner tenure)		11.8		11.1
Fixed dollar amount		5.9		5.6
Other		35.3		38.9
If Initial Buy-In is over a defined time period, what is the number of years to be fully contributed?		# of Resp. Median		# of Resp. Median
		13 **		16 **

Non-Equity Partner Management

Non-Equity Partner Management	Your Firm Rank	Group		
		1 st Quartile	Median	3 rd Quartile
Ratio of highest compensated to lowest compensated (full-year NEPs only)	‡	5.2 : 1	3.3 : 1	2.5 : 1
Average compensation for a newly promoted Non-Equity Partner	‡	\$297,000	\$250,000	\$200,000
Percentage of Non-Equity Partners who are eligible for promotion to Equity status	‡	100.0%	100.0%	80.5%
Percentage of Non-Equity Partners who contribute capital	‡	81.8%	0.0%	0.0%
Percentage of Non-Equity Partners who have voting privileges	‡	100.0%	0.0%	0.0%

** omitted due to insufficient data
‡ less than 75% population response

Operations Summaries

Functional Cost Structure

The functional statistics on the following pages offer a different perspective from the traditional Survey reporting on expenses and staffing. This methodology combines compensation costs with related operating expenses by function.

The responsibilities of each function, and the expenses included within each function are as follows:

Administrative Management

The Administrative Management function is responsible for the overall management of all or most of the non-legal administrative support functions in the firm. Expenses included within this function are the compensation of the Executive Director, Office Manager(s), and other Administrative Management supervisors and staff.

Professional Staff Recruiting

The Professional Staff Recruiting function is responsible for the recruitment and hiring of the professional staff. Expenses included within this function are the 1) Compensation of the Director of Professional Staff Recruiting, and all Professional Staff Recruiting supervisors and staff, and 2) Expenses associated with Professional Staff Recruiting activities.

Human Resources/Personnel*

The Human Resources function is responsible for hiring and training the administrative support staff. Other responsibilities include salary determination, benefits administration, employee relations and government compliance. Expenses included within this function are the compensation of the Director of Human Resources, and Human Resources supervisors and staff.

Professional Development

The Professional Development function includes all employees who manage or assist with the professional growth, training and development of attorneys.

Finance/Accounting*

The Finance/Accounting function is responsible for bookkeeping, billing and collections. Expenses included within this function are the compensation of the Director of Finance, Controller and Finance/Accounting supervisors and staff.

Information Systems (IS)*

The IS function includes all staff and costs associated with analyzing, planning, and managing all aspects of the firm's automated systems, including data processing, word processing, telecommunications, litigation support, systems procedures, security, and upgrades. Expenses included within this function are the 1) Compensation of the C.I.O./Director of IS and all IS supervisors and staff and 2) Expenses associated with the operations and maintenance of the firm's hardware and software, including depreciation and lease payments/rental expenses.

Library/Information Services

The Library function includes all staff and costs associated with the provision of research and information support, including the maintenance of the firm's law library and all related resources. Expenses included within this function are the 1) Compensation of the Director of Library and all Library supervisors and staff, and 2) Expenses associated with acquiring/maintaining reference materials.

Marketing

The Marketing function includes all staff and costs associated with the business development and client retention activities of the firm. Expenses included within this function are the 1) Compensation of the Director of Marketing and all Marketing supervisors and staff, and 2) Expenses associated with client development/retention.

Business Intake & Conflicts

The Business Intake & Conflicts function includes all employees who are responsible for reviewing all new business to determine if there are any client conflicts.

Office Operations (Other Support Staff)*

The Office Operations function includes all staff and costs associated with the basic operations of the office, including receptionists, telephone staff, mail clerks, internal messengers, reproduction clerks, maintenance staff, food service staff, etc. Expenses included within this function are the 1) Compensation of "Other" Directors, supervisors and staff, and 2) Expenses associated with the operations of the firm's physical environment - primarily Occupancy and most non-technology related Office Operating expenses.

*Outsourcing information for this function can be found on page 37.

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Operations per Lawyer
Functional Cost Structure

2010

	Your Firm		Group			
	Average	Rank	1 st Quartile	Median	3 rd Quartile	Average
Gross Fees			\$678,038	\$594,184	\$529,042	\$604,813
Direct Practice Support Expenses						
Non-Atty Timekeeper Compensation						
Lobbyists			**	**	**	**
Specialists	‡		3,999	2,020	808	2,936
Litigation Support	‡		2,776	1,459	990	3,241
Patent Agents	‡		1,025	471	229	697
Paralegals			12,614	9,828	8,380	10,943
Case Clerks	‡		2,238	1,368	655	1,726
Law Clerks and Trust Accountants			1,574	980	604	1,847
Secretarial & Word Processing Comp			27,612	24,749	23,007	25,156
Direct Practice Support Employee						
Benefits & Taxes¹			11,429	9,134	6,990	9,144
Total Direct Practice Support Expenses¹			57,057	52,691	45,348	53,320
Direct Margin¹			607,470	547,333	472,791	551,493
Indirect Expenses						
Administrative Management			6,161	4,840	3,320	5,150
Professional Staff Recruiting			4,116	2,568	1,502	2,907
Human Resources			2,207	1,824	1,461	2,009
Professional Development	‡		1,091	681	489	787
Finance			6,800	5,411	4,582	5,585
Information Systems			30,811	27,013	20,763	26,650
Library			10,040	8,281	6,453	8,278
Marketing			13,145	11,352	9,452	11,538
Business Intake & Conflicts			1,280	888	581	1,004
Office Operations			81,243	64,876	49,313	68,274
Insurance & Taxes			14,169	11,067	8,529	11,749
Professional Activities			5,592	4,439	3,612	4,835
Professional Services			5,654	3,924	3,038	4,708
Client Disb Written-Off/Misc.			3,885	2,455	1,336	3,399
Indirect Employee Benefits & Taxes/ Other Employee Costs			15,502	12,138	9,104	12,687
Total Indirect Expenses			192,933	168,461	142,509	168,340
Total Operating Expenses¹			249,324	222,872	196,485	221,660
Payments to Former Partners			16,841	6,963	2,972	10,063
Other Non-Operating Charges/Credits			4,221	2,420	1,293	2,798
Net Income Prior to Attorney Compensation			\$403,705	\$371,207	\$316,515	\$371,114

Your firm total may not foot due to rounding.

¹Excludes compensation, discretionary benefits and payroll taxes of Associates, Senior and Staff Attorneys. If a firm does not provide a benefits percentage value, a default of 15% of compensation is used.

** omitted due to insufficient data

‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Operations as a Percent of Gross Fees

Functional Cost Structure

	2010					
	Your Firm		Group %			
	Percent	Rank	1 st Quartile	Median	3 rd Quartile	Average
Gross Fees	100.0		100.0	100.0	100.0	100.0
Direct Practice Support Expenses						
Non-Partner Timekeeper Compensation						
Associates, Senior and Staff Attorneys			14.9	13.4	11.9	13.4
Lobbyists			**	**	**	**
Specialists		‡	0.7	0.3	0.1	0.5
Litigation Support		‡	0.4	0.2	0.2	0.5
Patent Agents		‡	0.2	0.1	0.0	0.1
Paralegals			2.2	1.7	1.4	1.9
Case Clerks		‡	0.3	0.3	0.1	0.3
Law Clerks and Trust Accountants			0.2	0.2	0.1	0.3
Secretarial & Word Processing Comp			4.8	4.4	3.8	4.3
Direct Practice Support Employee						
Benefits & Taxes			3.9	3.0	2.7	3.2
Total Direct Practice Support Expenses			26.2	24.7	22.1	24.1
Direct Margin			78.0	75.3	73.9	75.9
Indirect Expenses						
Administrative Management			1.1	0.8	0.5	0.9
Professional Staff Recruiting			0.6	0.4	0.3	0.5
Human Resources			0.4	0.3	0.3	0.3
Professional Development		‡	0.2	0.1	0.1	0.1
Finance			1.1	0.9	0.8	0.9
Information Systems			5.0	4.4	3.7	4.4
Library			1.7	1.3	1.1	1.4
Marketing			2.4	1.9	1.5	1.9
Business Intake & Conflicts			0.2	0.2	0.1	0.2
Office Operations			12.8	10.5	9.5	11.2
Insurance & Taxes			2.3	1.9	1.5	1.9
Professional Activities			1.0	0.8	0.6	0.8
Professional Services			1.0	0.7	0.5	0.8
Client Disb Written-Off/Misc.			0.6	0.4	0.3	0.5
Indirect Employee Benefits & Taxes/						
Other Employee Costs			2.5	1.9	1.5	2.1
Total Indirect Expenses			30.5	27.9	25.4	27.8
Total Operating Expenses			55.4	52.2	48.0	51.9
Payments to Former Partners			2.5	1.4	0.5	1.6
Other Non-Operating Charges/Credits			0.8	0.4	0.2	0.5
Net Income			49.3	45.8	43.1	46.2

Your firm total may not foot due to rounding.

** omitted due to insufficient data

‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Operations per Timekeeper

Functional Cost Structure

	2010					
	Your Firm		Group			
	Average	Rank	1 st Quartile	Median	3 rd Quartile	Average
Gross Fees			\$553,803	\$482,554	\$419,775	\$490,968
Direct Practice Support Expenses						
Secretarial & Word Processing Comp			22,516	20,374	18,748	20,450
Direct Practice Support Employee Benefits & Taxes ¹			5,054	4,536	3,580	4,279
Total Direct Practice Support Expenses¹			26,878	24,740	23,037	24,729
Direct Margin¹			523,846	456,625	399,191	466,239
Indirect Expenses						
Administrative Management			4,945	3,623	2,700	4,184
Professional Staff Recruiting			3,318	2,124	1,189	2,376
Human Resources			1,876	1,522	1,166	1,637
Professional Development		‡	808	539	404	634
Finance			5,720	4,445	3,476	4,569
Information Systems			24,578	22,101	16,818	21,534
Library			8,088	6,575	5,241	6,708
Marketing			10,686	9,417	7,562	9,417
Business Intake & Conflicts			1,084	721	470	819
Office Operations			64,395	51,078	42,846	55,280
Insurance & Taxes			11,841	9,044	6,936	9,550
Professional Activities			4,589	3,605	2,631	3,920
Professional Services			4,769	3,177	2,369	3,808
Client Disb Written-Off/Misc.			3,157	1,978	1,092	2,765
Indirect Employee Benefits & Taxes/ Other Employee Costs			12,199	9,870	7,389	10,317
Total Indirect Expenses			155,535	136,889	111,311	136,526
Total Operating Expenses¹			182,743	160,465	135,981	161,254
Payments to Former Partners			13,695	5,662	2,398	8,235
Other Non-Operating Charges/Credits			3,755	1,983	975	2,296
Net Income Prior to Timekeeper Compensation			\$352,082	\$314,805	\$271,600	\$319,856

Your firm total may not foot due to rounding.

¹ Excludes compensation, discretionary benefits and taxes of all Attorneys, Lobbyists, Specialists, Litigation Support, Patent Agents, Paralegals, Case Clerks and Law Clerks & Trust Accountants. If a firm does not provide a benefits percentage value, a default of 15% of compensation for the attorneys and 20% of compensation for all other timekeepers is used.

** omitted due to insufficient data

‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Operations per Chargeable Hour

Functional Cost Structure

	2010					
	Your Firm		Group			
	Average	Rank	1 st Quartile	Median	3 rd Quartile	Average
Gross Fees			\$364.12	\$317.53	\$273.21	\$320.18
Direct Practice Support Expenses						
Non-Partner Timekeeper Compensation						
Associates, Senior and Staff Attorneys			52.04	43.16	30.98	43.81
Lobbyists			**	**	**	**
Specialists		‡	2.24	1.09	0.41	1.53
Litigation Support		‡	1.58	0.81	0.58	1.46
Patent Agents		‡	0.49	0.27	0.13	0.35
Paralegals			6.54	5.66	4.62	5.71
Case Clerks		‡	1.07	0.78	0.35	0.88
Law Clerks and Trust Accountants			0.78	0.54	0.28	0.94
Secretarial & Word Processing Comp			14.78	13.57	12.27	13.35
Direct Practice Employee Benefits & Taxes			11.85	10.17	8.66	10.13
Total Direct Practice Support Expenses			88.01	79.95	65.16	77.06
Direct Margin			279.57	241.07	203.92	243.12
Indirect Expenses						
Administrative Management			3.30	2.28	1.63	2.72
Professional Staff Recruiting			2.15	1.47	0.75	1.55
Human Resources			1.27	1.03	0.74	1.06
Professional Development		‡	0.57	0.37	0.26	0.41
Finance			3.90	2.86	2.15	2.98
Information Systems			16.73	14.59	11.61	14.05
Library			5.23	4.18	3.43	4.38
Marketing			7.81	6.03	4.98	6.16
Business Intake & Conflicts			0.69	0.50	0.30	0.53
Office Operations			42.02	33.85	27.70	36.29
Insurance & Taxes			7.93	5.64	4.44	6.26
Professional Activities			3.02	2.43	1.65	2.55
Professional Services			3.04	2.04	1.59	2.47
Client Disb Written-Off/Misc.			2.06	1.24	0.69	1.79
Indirect Employee Benefits & Taxes/ Other Employee Costs			7.90	6.21	4.67	6.76
Total Indirect Expenses			102.77	90.02	73.78	89.33
Total Operating Expenses			192.05	170.23	137.44	166.39
Payments to Former Partners			8.65	3.92	1.74	5.33
Other Non-Operating Charges/Credits			2.54	1.33	0.66	1.52
Net Income			\$168.42	\$145.09	\$121.72	\$147.37

Your firm total may not foot due to rounding.

** omitted due to insufficient data

‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

**Administrative Management
Staffing Summary**

	<i>Your Firm FTEs</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Administrative Management			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Administrative Management Headcount as a Percent of Total Indirect Support Headcount						
<i>2010</i>			12.0	7.5	4.3	8.5
<i>2009</i>			11.6	7.1	4.8	8.6

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Administrative Management Headcount per 100 Lawyers						
<i>2010</i>			5.24	3.67	2.06	4.11
<i>2009</i>			5.20	3.53	2.14	4.18

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Administrative Management Headcount per 100 Timekeepers						
<i>2010</i>			4.27	2.82	1.77	3.35
<i>2009</i>			4.23	2.51	1.74	3.37

Expense Summary

	<i>Your Firm (000's)</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Administrative Management Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Administrative Management Costs per Lawyer						
<i>2010</i>			\$6,161	\$4,840	\$3,320	\$5,150
<i>2009</i>			\$5,754	\$4,583	\$3,298	\$5,064

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Administrative Management Costs per Timekeeper						
<i>2010</i>			\$4,945	\$3,623	\$2,700	\$4,184
<i>2009</i>			\$4,734	\$3,593	\$2,741	\$4,056

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Administrative Management Costs as a Percent of Revenue						
<i>2010</i>			1.1	0.8	0.5	0.9
<i>2009</i>			1.0	0.8	0.5	0.9

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

**Professional Staff Recruiting
Staffing Summary**

	<i>Your Firm FTEs</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Professional Staff Recruiting			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Staff Recruiting Headcount as a Percent of Total Indirect Support Headcount						
<i>2010</i>			2.6	1.9	1.5	2.1
<i>2009</i>			2.8	2.4	1.6	2.3

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Staff Recruiting Headcount per 100 Lawyers						
<i>2010</i>			1.24	1.05	0.74	1.04
<i>2009</i>			1.38	1.14	0.76	1.12

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Staff Recruiting Headcount per 100 Timekeepers						
<i>2010</i>			1.00	0.84	0.59	0.84
<i>2009</i>			1.12	0.96	0.55	0.89

Expense Summary

	<i>Your Firm (000's)</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Professional Staff Recruiting Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Staff Recruiting Costs per Lawyer						
<i>2010</i>			\$4,116	\$2,568	\$1,502	\$2,907
<i>2009</i>			\$3,638	\$2,699	\$1,747	\$2,837

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Staff Recruiting Costs per Timekeeper						
<i>2010</i>			\$3,318	\$2,124	\$1,189	\$2,376
<i>2009</i>			\$2,963	\$2,106	\$1,321	\$2,275

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Staff Recruiting Costs as a Percent of Revenue						
<i>2010</i>			0.6	0.4	0.3	0.5
<i>2009</i>			0.6	0.5	0.3	0.5

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Human Resources

Staffing Summary

	<i>Your Firm FTEs</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Human Resources			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Human Resources Headcount as a Percent of Total Indirect Support Headcount						
2010			5.5	4.7	4.0	4.7
2009			5.3	4.7	3.6	4.6

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Human Resources Headcount per 100 Lawyers						
2010			2.72	2.17	1.78	2.25
2009			2.60	2.16	1.71	2.25

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Human Resources Headcount per 100 Timekeepers						
2010			2.17	1.72	1.48	1.83
2009			2.13	1.69	1.41	1.79

Expense Summary

	<i>Your Firm (000's)</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Human Resources			
Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Human Resources Costs per Lawyer						
2010			\$2,207	\$1,824	\$1,461	\$2,009
2009			\$2,253	\$1,805	\$1,424	\$1,934

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Human Resources Costs per Timekeeper						
2010			\$1,876	\$1,522	\$1,166	\$1,637
2009			\$1,784	\$1,474	\$1,155	\$1,547

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Human Resources Costs as a Percent of Revenue						
2010			0.4	0.3	0.3	0.3
2009			0.4	0.3	0.3	0.3

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Professional Development
Staffing Summary

	<i>Your Firm FTEs</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Professional Development			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Development Headcount as a Percent of Total Indirect Support Headcount						

2010		‡	1.8	1.3	0.9	1.5
2009		‡	1.8	1.1	0.9	1.3

Professional Development Headcount per 100 Lawyers

2010		‡	0.83	0.67	0.48	0.74
2009		‡	0.89	0.62	0.44	0.70

Professional Development Headcount per 100 Timekeepers

2010		‡	0.69	0.52	0.39	0.59
2009		‡	0.67	0.51	0.36	0.54

Expense Summary

	<i>Your Firm (000's)</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Professional Development Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Professional Development Costs per Lawyer						

2010		‡	\$1,091	\$681	\$489	\$787
2009		‡	\$970	\$675	\$462	\$736

Professional Development Costs per Timekeeper

2010		‡	\$808	\$539	\$404	\$634
2009		‡	\$661	\$532	\$366	\$586

Professional Development Costs as a Percent of Revenue

2010		‡	0.2	0.1	0.1	0.1
2009		‡	0.1	0.1	0.1	0.1

** omitted due to insufficient data
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2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Finance
Staffing Summary

	<i>Your Firm FTEs</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Finance			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Finance Headcount as a Percent of Total Indirect Support Headcount						
<i>2010</i>			20.0	17.7	14.6	17.1
<i>2009</i>			19.9	17.2	13.7	16.9

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Finance Headcount per 100 Lawyers						
<i>2010</i>			9.61	8.43	6.69	8.20
<i>2009</i>			9.83	8.25	6.82	8.19

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Finance Headcount per 100 Timekeepers						
<i>2010</i>			8.04	6.77	5.26	6.69
<i>2009</i>			7.69	6.59	5.52	6.59

Expense Summary

	<i>Your Firm (000's)</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Finance			
Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Finance Costs per Lawyer						
<i>2010</i>			\$6,800	\$5,411	\$4,582	\$5,585
<i>2009</i>			\$6,635	\$5,381	\$3,941	\$5,416

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Finance Costs per Timekeeper						
<i>2010</i>			\$5,720	\$4,445	\$3,476	\$4,569
<i>2009</i>			\$5,505	\$4,353	\$3,307	\$4,368

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Finance Costs as a Percent of Revenue						
<i>2010</i>			1.1	0.9	0.8	0.9
<i>2009</i>			1.1	1.0	0.8	0.9

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Information Systems

Staffing Summary

	<i>Your Firm FTEs</i>			<i>% Change</i>	
	<i>2010</i>	<i>2009</i>			
Total Information Systems					
Total Legal Staff					
Total Timekeepers					
<i>Group</i>					
<i>Your Firm</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>

Information Systems Headcount as a Percent of the Total Indirect Support Headcount

2010		23.2	19.5	16.7	20.5
2009		22.7	18.9	16.9	19.8

Information Systems Headcount per 100 Lawyers

2010		11.32	9.74	8.14	9.97
2009		11.28	9.47	7.66	9.70

Information Systems Headcount per 100 Timekeepers

2010		9.44	7.93	6.58	8.07
2009		9.21	7.72	6.17	7.77

Expense Summary

	<i>Your Firm (000's)</i>			<i>% Change</i>	
	<i>2010</i>	<i>2009</i>			
Total Information Systems ¹					
Revenue					
Total Indirect Expense					
<i>Group</i>					
<i>Your Firm</i>	<i>Rank</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>

Information Systems Costs per Lawyer

2010		\$30,811	\$27,013	\$20,763	\$26,650
2009		\$30,710	\$26,316	\$20,769	\$26,001

Information Systems Costs per Timekeeper

2010		\$24,578	\$22,101	\$16,818	\$21,534
2009		\$24,163	\$20,615	\$17,054	\$20,774

Information Systems Costs as a Percent of Revenue

2010		5.0	4.4	3.7	4.4
2009		5.1	4.4	3.9	4.5

¹ The expenses associated with the operations and maintenance of the firm's hardware and software (including depreciation and lease payments/rental expenses) and all communications related expenses.

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Library
Staffing Summary

	<i>Your Firm FTEs</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Library			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Library Headcount as a Percent of the Total Indirect Support Headcount						
<i>2010</i>			4.8	4.0	3.2	4.2
<i>2009</i>			5.2	4.4	3.3	4.4

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Library Headcount per 100 Lawyers						
<i>2010</i>			2.29	2.02	1.52	2.04
<i>2009</i>			2.45	2.17	1.63	2.13

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Library Headcount per 100 Timekeepers						
<i>2010</i>			1.91	1.62	1.27	1.63
<i>2009</i>			1.98	1.75	1.31	1.69

Expense Summary

	<i>Your Firm (000's)</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Library			
Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Library Costs per Lawyer						
<i>2010</i>			\$10,040	\$8,281	\$6,453	\$8,278
<i>2009</i>			\$9,808	\$8,302	\$6,935	\$8,231

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Library Costs per Timekeeper						
<i>2010</i>			\$8,088	\$6,575	\$5,241	\$6,708
<i>2009</i>			\$7,991	\$6,493	\$5,563	\$6,567

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Library Costs as a Percent of Revenue						
<i>2010</i>			1.7	1.3	1.1	1.4
<i>2009</i>			1.8	1.4	1.2	1.4

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

**Marketing
Staffing Summary**

	<i>Your Firm FTEs</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Marketing			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Marketing Headcount as a Percent of the Total Indirect Support Headcount						
<i>2010</i>			8.3	7.3	5.8	7.3
<i>2009</i>			8.2	7.0	5.8	7.0

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Marketing Headcount per 100 Lawyers						
<i>2010</i>			3.97	3.49	2.97	3.52
<i>2009</i>			3.94	3.46	2.78	3.45

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Marketing Headcount per 100 Timekeepers						
<i>2010</i>			3.38	2.85	2.33	2.87
<i>2009</i>			3.22	2.77	2.09	2.77

Expense Summary

	<i>Your Firm (000's)</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Marketing			
Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Marketing Costs per Lawyer						
<i>2010</i>			\$13,145	\$11,352	\$9,452	\$11,538
<i>2009</i>			\$13,137	\$10,603	\$8,983	\$11,100

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Marketing Costs per Timekeeper						
<i>2010</i>			\$10,686	\$9,417	\$7,562	\$9,417
<i>2009</i>			\$10,701	\$8,415	\$7,083	\$8,935

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Marketing Costs as a Percent of Revenue						
<i>2010</i>			2.4	1.9	1.5	1.9
<i>2009</i>			2.4	1.9	1.5	1.9

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

Business Intake & Conflicts

Staffing Summary

	<i>Your Firm FTEs</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Business Intake & Conflicts			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Business Intake & Conflicts Headcount as a Percent of the Total Indirect Support Headcount						
<i>2010</i>			4.3	3.2	2.5	3.4
<i>2009</i>			4.3	2.9	2.4	3.2

Business Intake & Conflicts Headcount per 100 Lawyers

<i>2010</i>			2.15	1.58	1.19	1.65
<i>2009</i>			2.07	1.41	1.15	1.57

Business Intake & Conflicts Headcount per 100 Timekeepers

<i>2010</i>			1.73	1.20	0.91	1.34
<i>2009</i>			1.75	1.12	0.94	1.26

Expense Summary

	<i>Your Firm (000's)</i>		<i>% Change</i>
	<i>2010</i>	<i>2009</i>	
Total Business Intake & Conflicts Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Business Intake & Conflicts Costs per Lawyer						
<i>2010</i>			\$1,280	\$888	\$581	\$1,004
<i>2009</i>			\$1,150	\$850	\$562	\$884

Business Intake & Conflicts Costs per Timekeeper

<i>2010</i>			\$1,084	\$721	\$470	\$819
<i>2009</i>			\$965	\$690	\$424	\$712

Business Intake & Conflicts Costs as a Percent of Revenue

<i>2010</i>			0.2	0.2	0.1	0.2
<i>2009</i>			0.2	0.1	0.1	0.1

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

**Office Operations
Staffing Summary**

	<i>Your Firm FTEs</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Office Operations			
Total Legal Staff			
Total Timekeepers			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Office Operations Headcount as a Percent of the Total Indirect Support Headcount						
<i>2010</i>			38.5	32.8	26.3	33.1
<i>2009</i>			40.0	32.4	26.5	33.8

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Office Operations Headcount per 100 Lawyers						
<i>2010</i>			20.75	15.14	12.57	16.71
<i>2009</i>			22.12	15.83	13.37	17.03

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Office Operations Headcount per 100 Timekeepers						
<i>2010</i>			16.64	12.75	10.34	13.45
<i>2009</i>			16.97	12.83	10.94	13.59

Expense Summary

	<i>Your Firm (000's)</i>		
	<i>2010</i>	<i>2009</i>	<i>% Change</i>
Total Office Operations Revenue			
Total Indirect Expense			

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Office Operations Costs per Lawyer						
<i>2010</i>			\$81,243	\$64,876	\$49,313	\$68,274
<i>2009</i>			\$76,034	\$66,317	\$51,311	\$67,269

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Office Operations Costs per Timekeeper						
<i>2010</i>			\$64,395	\$51,078	\$42,846	\$55,280
<i>2009</i>			\$62,322	\$52,300	\$42,053	\$53,638

	<i>Your Firm</i>	<i>Rank</i>	<i>Group</i>			
			<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>	<i>Average</i>
Office Operations Costs as a Percent of Revenue						
<i>2010</i>			12.8	10.5	9.5	11.2
<i>2009</i>			12.7	11.1	9.7	11.4

** omitted due to insufficient data
‡ less than 75% population response

2010 LAW FIRM STATISTICAL SURVEY

National Groups X-XIII Combined - Firms (49 members)

2010 Office Operations

Office Space Information

	Your Firm	Rank	Group			
			1 st Quartile	Median	3 rd Quartile	Average
Occupancy Costs as a Percent of Gross Fees			9.2	7.6	6.5	7.8
Occupancy Costs per Lawyer			\$59,826	\$46,607	\$35,235	\$47,930
Square Feet per Lawyer			1,273	1,169	1,088	1,181
Net Occupancy Costs per Square Foot			\$47	\$39	\$31	\$39

Outsourced Support Services Information

	Your Firm	# of Members Reporting	% of Total Department ² that is Outsourced		Outsourced Costs per Lawyer	
			Your Firm Percent	Group Median %	Your Firm	Group Median
Finance/Accounting		10		**		**
HR/Personnel		3		**		**
Information Systems		13		**		**
Office Operations & Support ¹		28	‡	33.8	‡	3,889

Outsourced Office Operations Information

	Your Firm	# of Members Reporting	Outsourced Costs per Lawyer	
			Your Firm	Group Median
Photocopying & Mail Room		27	‡	\$3,270
Messengers		13		**

¹ Includes photocopying, mail room, and messengers.

² Outsource expense divided by the sum of the outsourced expense and the related firm compensation expense.

** omitted due to insufficient data

‡ less than 75% population response