

2014 Billing Rate & Associate Salary Survey^{plus}

The Bricks to Build Something of Value.

The PwC Law Firm Services staff is committed to providing law firms with the depth of information they need to **understand and build their market position.**

The Billing Rate & Associate Salary Survey^{plus} (BRASS^{plus}) continues to be a valuable resource providing participants with hard-to-find benchmarking information on a wide-range of metrics.

The BRASS^{plus} provides participants with comprehensive metrics on the core areas of revenue management, retaining a diverse workforce, and on the firm business owners.

The **BRASS^{plus}** maintains a strong & consistent participation base with over 250 of the largest national firms participating.

Data includes three distinct billing rate benchmarks: standard rate, worked (agreed-upon) rate and effective (billed) rate.

Benchmarking information is delineated into three Report offerings, each targeted to the managers responsible for taking action.

Geographic and practice group comparisons are available, as well as 'Peer Firm' custom requests.

Timing

The due date for completing data forms is April 11, 2014, with results distributed on or before May 30, 2014.

Sample Report

Contact a Survey staff member to better understand the content included in each Report offering at (703) 918-3077 or via email at pwc.law.firm.survey@us.pwc.com.

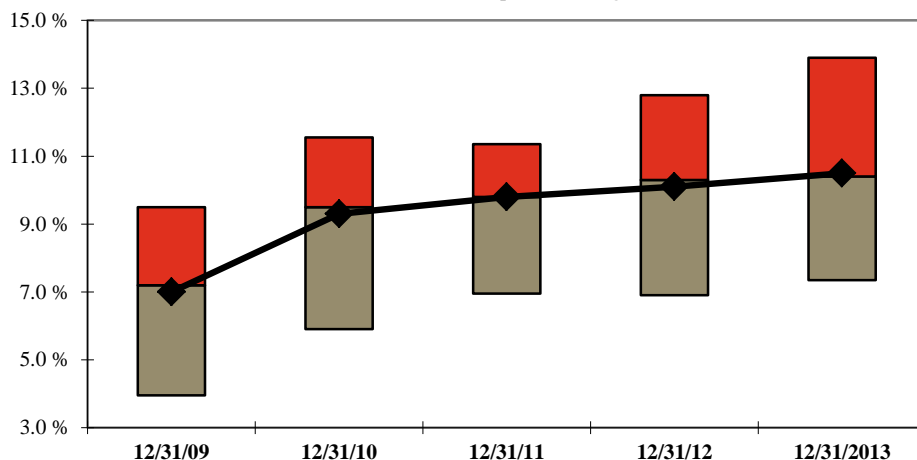


2014 Revenue Management Report – Sample Pages

(Compiled from the Billing Rate & Associate Salary Survey ^{plus})

Equity Partner Discounting

For the 12-month period ending



	12/31/09	12/31/10	12/31/11	12/31/12	12/31/2013
Your Firm	7.0	9.3	9.8	10.1	10.5
1st Qtile	9.5	11.6	11.4	12.8	13.9
Median	7.2	9.5	9.8	10.3	10.4
3rd Qtile	4.0	5.9	7.0	6.9	7.4

Distribution of Equity Partner Discounts

By Years of Experience - For the 12-month period ending December 31, 2013

Equity Partners	Count*	< 0.0%	0.0 - 3.9%	4.0 - 7.9%	8.0 - 11.9%	12.0 - 15.9%	16.0% +
< 11 Years							
Your Firm	0						
Total Group	137	19.0%	40.1%	20.4%	8.0%	5.8%	6.6%
11 - 15 Years							
Your Firm	7	57.1%	28.6%	14.3%			
Total Group	412	18.2%	26.7%	21.4%	16.3%	3.9%	13.6%
16 - 20 Years							
Your Firm	12	25.0%	8.3%	8.3%	25.0%	16.7%	16.7%
Total Group	709	10.6%	18.2%	19.0%	16.5%	14.4%	21.3%
21 - 25 Years							
Your Firm	26	23.1%	30.8%	23.1%	15.4%		7.7%
Total Group	727	11.7%	19.8%	16.1%	17.7%	10.0%	24.6%
26 - 30 Years							
Your Firm	22	27.3%	18.2%	22.7%	13.6%	9.1%	9.1%
Total Group	805	8.6%	20.0%	16.1%	14.4%	13.7%	27.2%
31 - 35 Years							
Your Firm	18	5.6%	50.0%	11.1%	11.1%	5.6%	16.7%
Total Group	726	9.6%	18.5%	15.0%	17.6%	12.1%	27.1%
> 35 Years							
Your Firm	18	22.2%	27.8%	22.2%	5.6%	5.6%	16.7%
Total Group	637	10.2%	18.5%	18.1%	15.2%	11.1%	26.8%
All Equity Partners							
Your Firm	103	23.3%	28.2%	18.4%	12.6%	5.8%	11.7%
Total Group	4,162	11.2%	20.4%	17.3%	16.0%	11.3%	23.7%