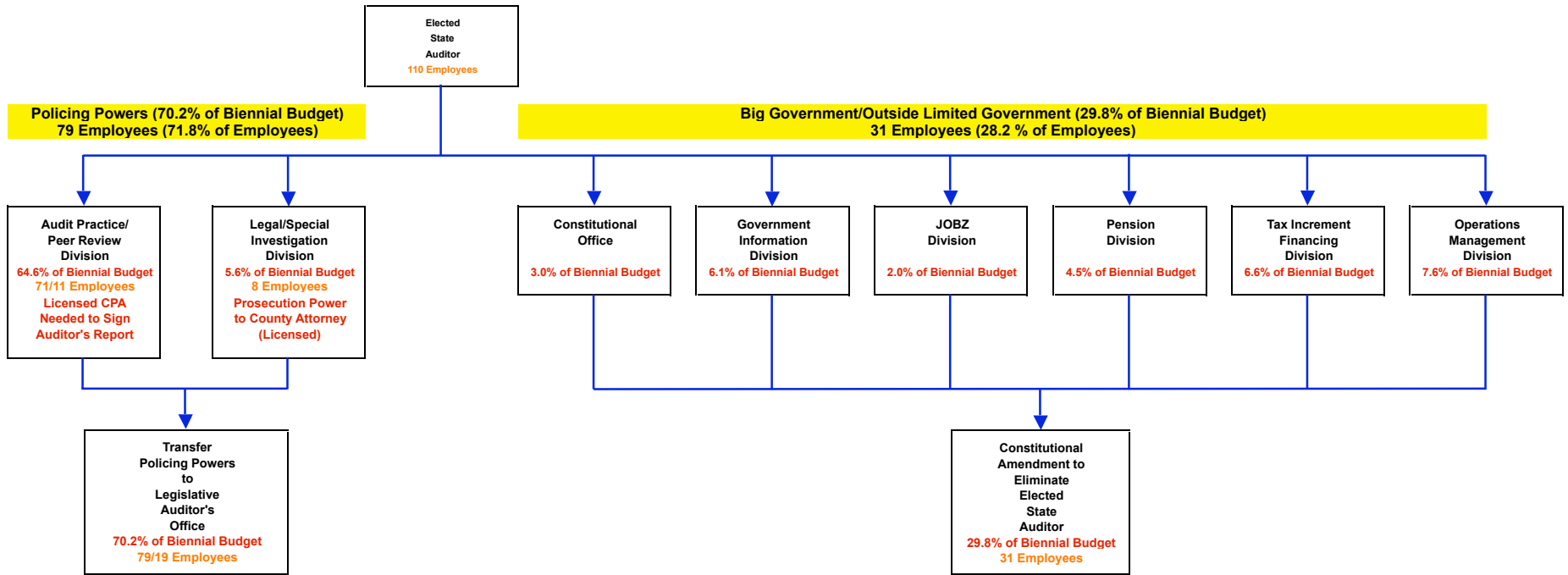


Jeff's Plan



Audit Practice Division has 68 employees, 30 (44%) are licensed Certified Public Accountants. There are also 3 support staff, for a total of 71 employees.

Legal/Special Investigation Division has 8 employees, including 1 support person. 6 are licensed to practice law, and 1 is a licensed Certified Public Accountant.