CPA Exam Performance: *All Jurisdictions*

2007 Q-3

Overall Performance

|	
Unique Candidates	**39,780**
New Candidates	**14,140**
Total Sections	**59,166**
Passing 4th Section	**5,558**
Sections/Candidate	**1.49**
Pass Rate	**50.2%**
Average Score	**72.1**

Section Performance

	Sections	Score	% Pass
First Time	**37,716**	**72.8**	**54.6%**
Re-Exam	**21,450**	**70.9**	**42.5%**
AUD	**14,291**	**73.1**	**51.3%**
BEC	**15,685**	**71.1**	**47.1%**
FAR	**14,313**	**72.1**	**52.4%**
REG	**14,877**	**72.3**	**50.3%**

Top 3 Jurisdictions

Most Candidates

1.	California	**5,774**
2.	New York	**3,291**
3.	Texas	**2,548**

Highest Pass Rate

1.	South Dakota	**61.8%**
2.	Utah	**61.2%**
3.	Wisconsin	**60.0%**

Exam Type by Percent

Re-Exam 36%

First Time 64%

Candidates

2005 Q-4	2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3
32,296	26,196	30,027	33,488	36,989	30,307	33,158	39,780

Sections

2005 Q-4	2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3
49,096	36,650	43,229	50,531	55,340	41,281	47,198	59,166

% Pass

2005 Q-4	2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3
42%	41%	43%	47%	44%	44%	48%	50%
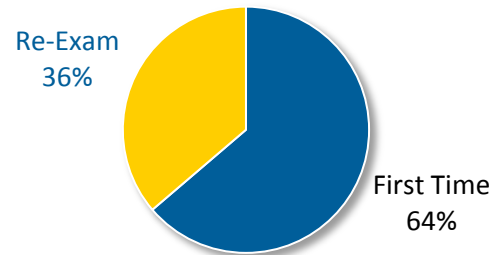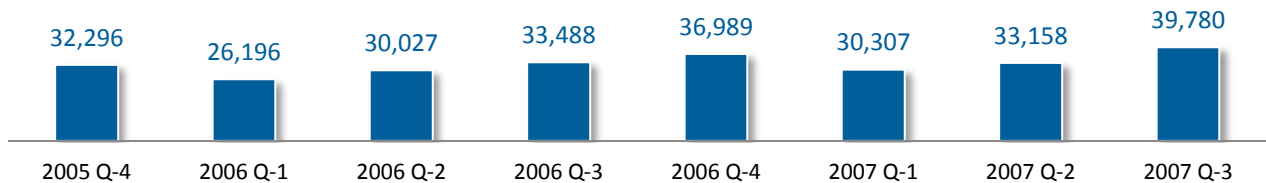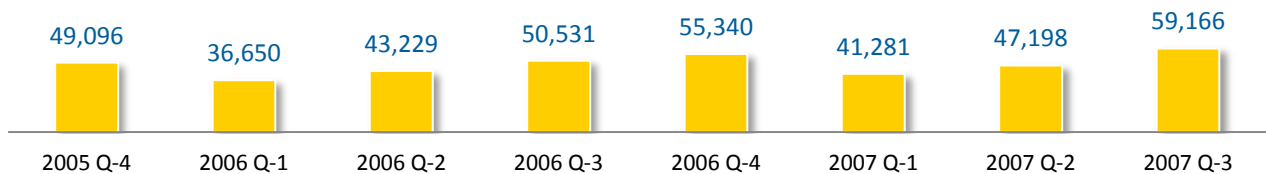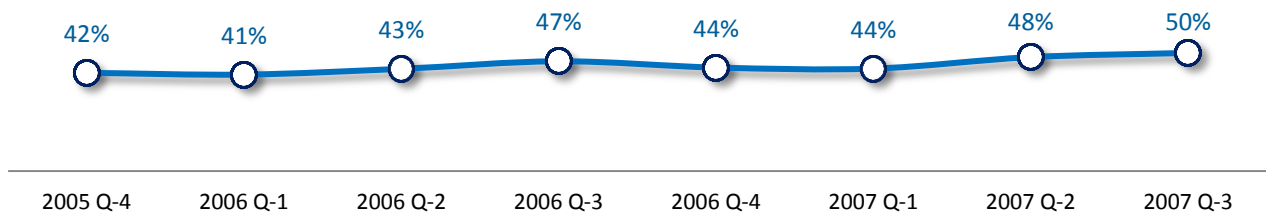
CPA Exam Performance: *All Jurisdictions*

Demographics

- Male
- Female
- Not Reported

8,374
14,949
16,457
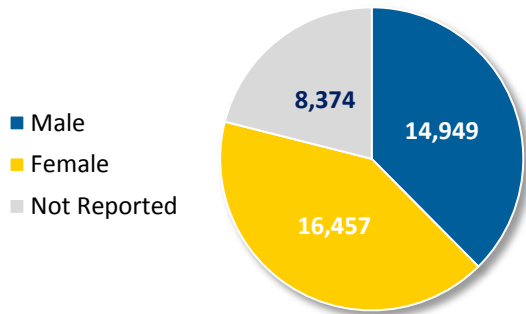
Residency

Candidate Count
In-State Address	**31,216**
Out of State Address	**5,528**
Foreign Address	**3,036**

% of Candidates
In-State Address	**78.5%**
Out of State Address	**13.9%**
Foreign Address	**7.6%**

Average Age

29.8   30.2   30.0   29.4   29.5   29.8   29.6   29.1

2005 Q-4, 2006 Q-1, 2006 Q-2, 2006 Q-3, 2006 Q-4, 2007 Q-1, 2007 Q-2, 2007 Q-3
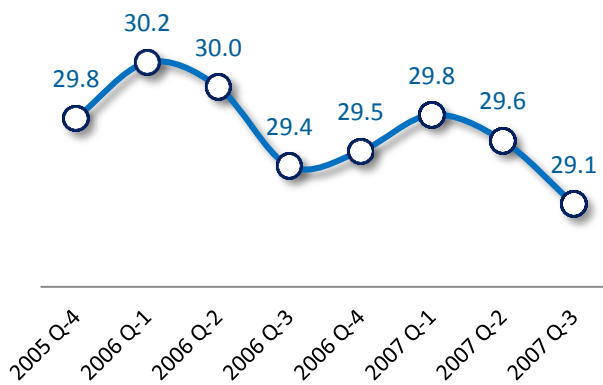
Degree Type

Candidate Count
Bachelor's Degree	**27,752**
Advanced Degree	**5,861**
None/Other	**8,374**

% of Candidates
Bachelor's Degree	**69.8%**
Advanced Degree	**14.7%**
None/Other	**21.1%**

New Candidates vs Candidates Passing 4th Section

	2005 Q-4	2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3
New Candidates	11,271	9,044	10,305	11,596	13,051	10,223	10,673	14,140
Pass 4th	4,601	3,375	3,815	4,396	5,129	3,995	4,656	5,558

- New Candidates
- Pass 4th
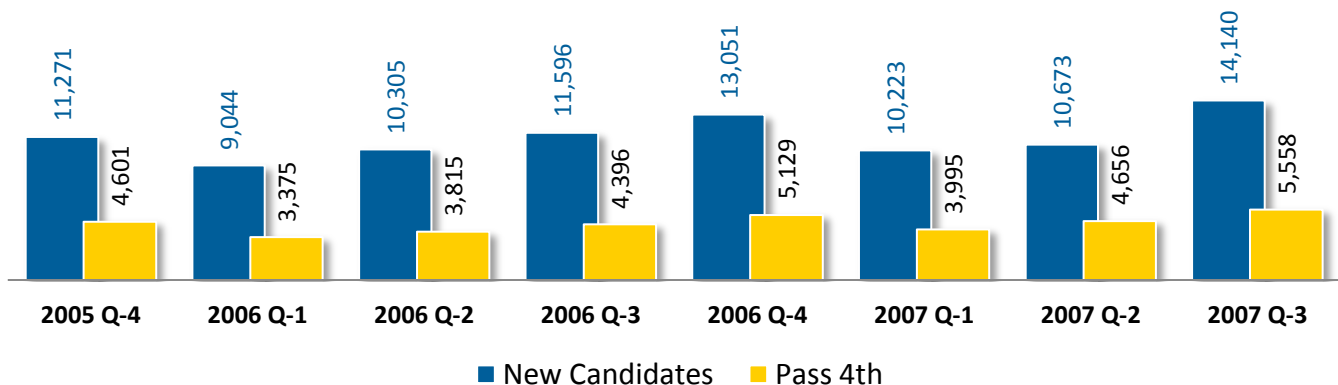
Notes about the Data

1. All the the data used to develop this report was pulled from NASBA's Gateway system, which houses Uniform CPA Examination's Application and Performance information for all 55 Jusrisdictions

2. The demographic data related to Age, Gender and Degree Type is provided by the individual Candidates and may not be 100% accurate.

2007 Q-3