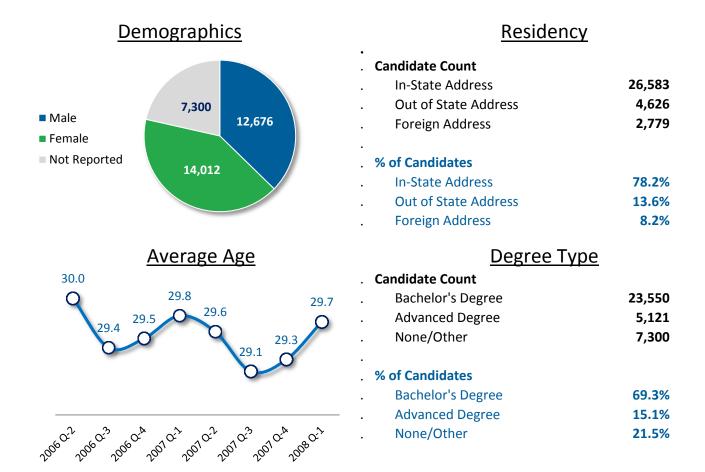
CPA Exam Performance: *All Jurisdictions*

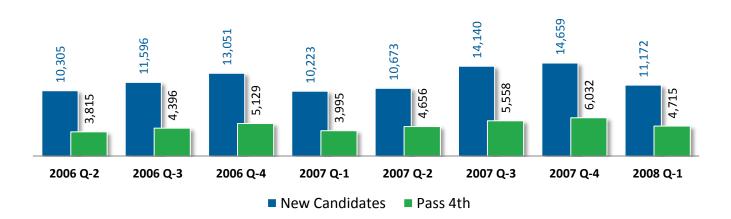
2008 Q-1

Overall Performance					Section Performance			
Unique Candidates New Candidates Total Sections			33,988 11,172 45,125		First Time Re-Exam	Sections 26,638 18,487	<u>Score</u> 70.0 70.8	% Pass 48.4% 42.2%
Passing 4th Section Sections/Candidate Pass Rate Average Score			4,715		AUD BEC FAR REG	11,136 12,293 10,471 11,225	70.8 70.6 69.4 70.5	44.7% 46.9% 46.0% 45.7%
Top 3 Jurisdictions Most Candidates 1. California 2. New York 3,030 3. Texas 2,217				0 .	Exam Type by Percent Re-Exam 41%			
1. U ¹ 2. W	Pass Rate tah Vyoming exas		66.7%				Fi	rst Time 59%
<u>Candidates</u>	30,027 2006 Q-2	33,488 2006 Q-3	36,989 2006 Q-4	30,307 2007 Q-1	33,158 2007 Q-2	39,780 2007 Q-3	41,289 2007 Q-4	33,988 2008 Q-1
<u>Sections</u>	43,229 2006 Q-2	50,531 2006 Q-3	55,340 2006 Q-4	41,281 2007 Q-1	47,198 2007 Q-2	59,166 2007 Q-3	59,542 2007 Q-4	45,125 2008 Q-1
% Pass	43% O 2006 Q-2	47% O 2006 Q-3	2006 Q-4	2007 Q-1	48% O 2007 Q-2	50% O 2007 Q-3	46% O 2007 Q-4	46% —O

CPA Exam Performance: All Jurisdictions



New Candidates vs Candidates Passing 4th Section



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

2008 Q-1