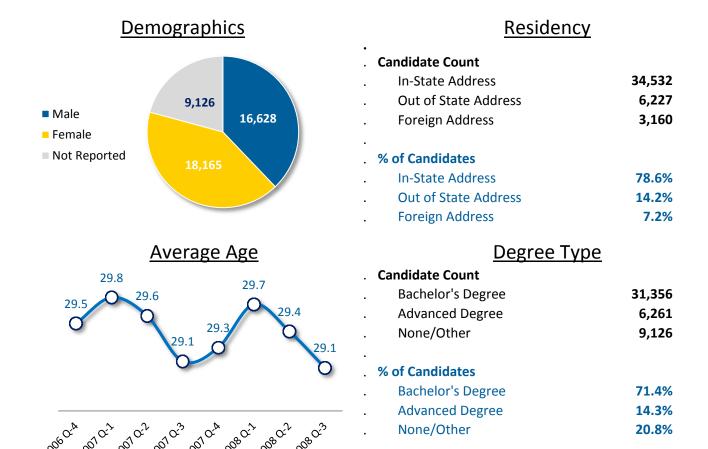
CPA Exam Performance: *All Jurisdictions*

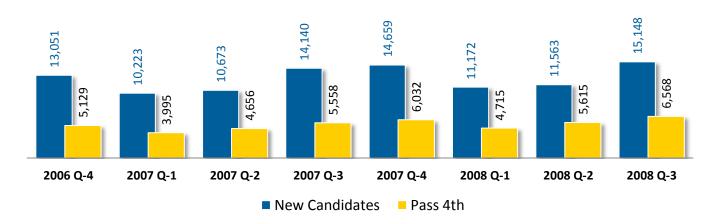
2008 Q-3

Overall Performance					Section Performance			
Unique Candidates			43,919			Sections		% Pass
New Candidates			15,148 .		First Time	40,622	73.2	56.0%
Total Sections			64,826 .		Re-Exam	24,204	71.1	43.6%
Passing 4th Section			6,56	8.				
					AUD	15,507	73.1	51.0%
Sections/Candidate			1.48		BEC	17,306	71.6	49.6%
Pass Rate			51.4% .		FAR	15,721	72.5	53.9%
Average Score			72.4 .		REG	16,292	72.5	51.2%
Top 3 Jurisdictions					Exam Type by Percent			
Most Candidates .								
1. Ca	alifornia		6,40	4 .				
2. New York			4,076		Re-Exam			
3. Texas			2,802		37%			
Highest Pass Rate							Fi	rst Time
1. Utah		72.5 %						63%
2. Nebraska		66.5%						0370
3. South Carolina		62.2%						
<u>Candidates</u>	36,989	30,307	33,158	39,780	41,289	33,988	37,474	43,919
ပ	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3
<u>Sections</u>	55,340	41,281	47,198	59,166	59,542	45,125	52,387	64,826
0 //	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3
% Pass	44%	44%	48%	50%	46%	46%	50%	51% —O
% I	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3

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-3