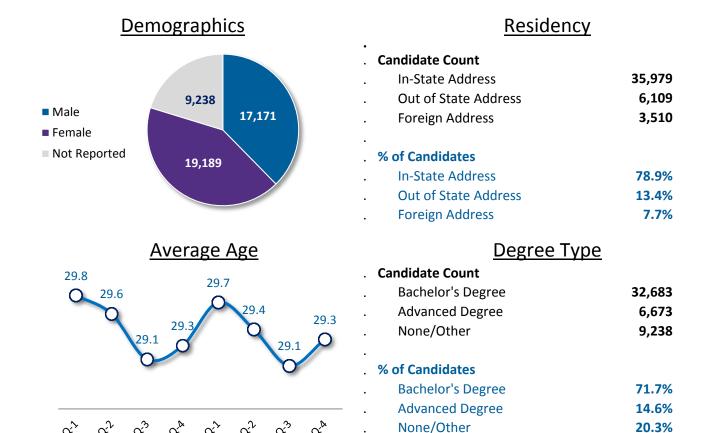
CPA Exam Performance: *All Jurisdictions*

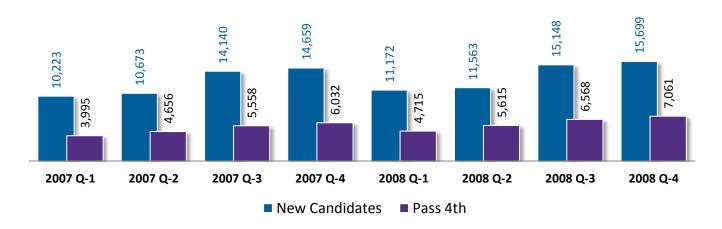
2008 Q-4

Overall Performance					Section Performance			
Unique Candidates New Candidates Total Sections			45,598 15,699 66,177		First Time Re-Exam	<u>Sections</u> 40,691 25,486	<u>Score</u> 71.0 70.8	% Pass 49.9% 42.1%
Passing 4th Section Sections/Candidate Pass Rate Average Score			7,061		AUD BEC FAR REG	16,100 18,169 15,775 16,133	71.5 70.7 69.9 71.6	47.0% 45.8% 46.4% 48.6%
Top 3 Jurisdictions Most Candidates 1. California 6,824 2. New York 4,614 3. Texas 2,600				l .	Exam Type by Percent Re-Exam 39%			
Highest P 1. No 2. Ut			63.0% 61.5% 61.3%				Fi	rst Time 61%
Candidates	30,307	33,158	39,780	41,289	33,988	37,474	43,919	45,598
<u>Sections</u> (2007 Q-1 41,281 2007 Q-1	2007 Q-2 47,198 2007 Q-2	2007 Q-3 59,166 2007 Q-3	2007 Q-4 59,542 2007 Q-4	2008 Q-1 45,125 2008 Q-1	2008 Q-2 52,387 2008 Q-2	2008 Q-3 64,826 2008 Q-3	2008 Q-4 66,177 2008 Q-4
% Pass	44% O 2007 Q-1	48% ————————————————————————————————————	50% ————————————————————————————————————	46% O 2007 Q-4	46% ————————————————————————————————————	50% O	51% O	47% 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-4