CPA Exam Performance: *All Jurisdictions*

2009 Q-1

Overall Performance

Unique Candidates	38,681
New Candidates	12,713
Total Sections	50,814
Passing 4th Section	5,408
Sections/Candidate	1.31
Pass Rate	46.8%
Average Score	70.7

Section Performance

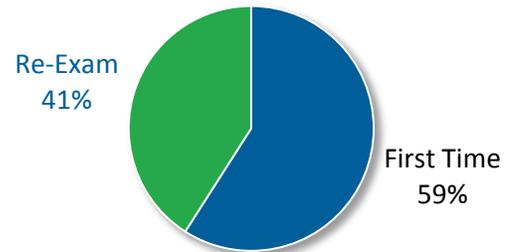|	Sections	Score	% Pass
First Time	30,007	70.5	49.4%
Re-Exam	20,807	70.9	43.1%
AUD	13,047	71.7	47.6%
BEC	13,512	70.4	46.2%
FAR	11,934	69.4	45.5%
REG	12,321	71.0	48.0%

Top 3 Jurisdictions

Most Candidates

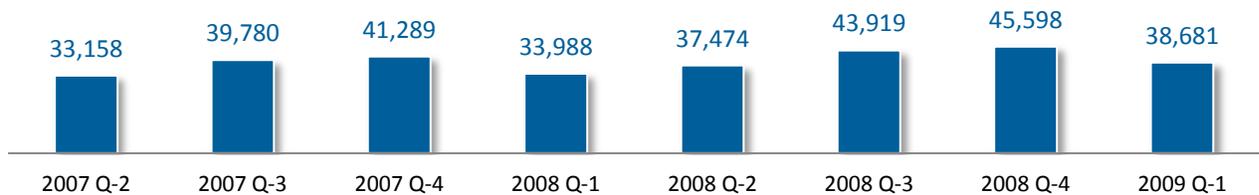1. California — 6,272
2. New York — 3,765
3. Texas — 2,375

Highest Pass Rate

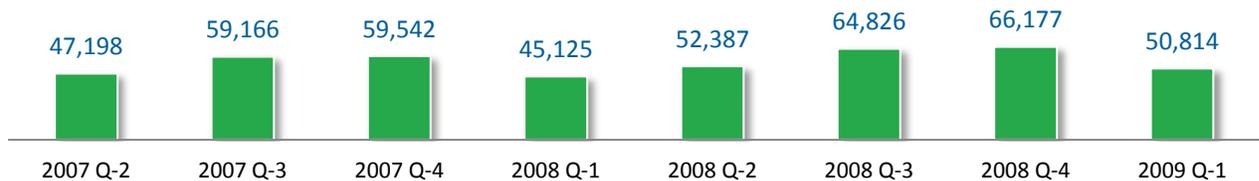1. South Dakota — 57.1%
2. Utah — 56.2%
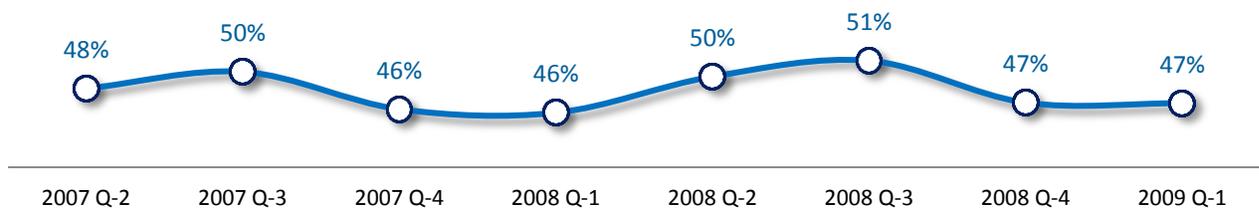3. South Carolina — 56.0%

Exam Type by Percent

Re-Exam 41%
First Time 59%

Candidates

2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1
33,158	39,780	41,289	33,988	37,474	43,919	45,598	38,681

Sections

2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1
47,198	59,166	59,542	45,125	52,387	64,826	66,177	50,814

% Pass

2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1
48%	50%	46%	46%	50%	51%	47%	47%

CPA Exam Performance: *All Jurisdictions*

Demographics

- ■ Male
- ■ Female
- ■ Not Reported

7,813
14,888
15,980
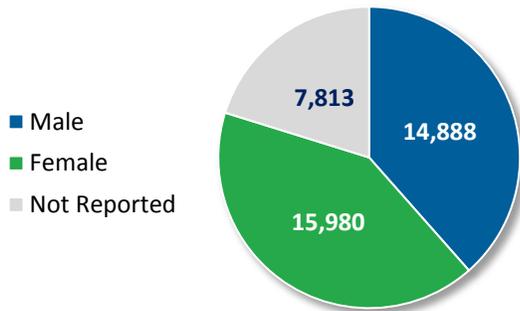
Residency

Candidate Count		
In-State Address		**30,362**
Out of State Address		**5,310**
Foreign Address		**3,009**
% of Candidates		
In-State Address		**78.5%**
Out of State Address		**13.7%**
Foreign Address		**7.8%**

Average Age

29.6, 29.1, 29.3, 29.7, 29.4, 29.1, 29.3, 29.7

2007 Q-2, 2007 Q-3, 2007 Q-4, 2008 Q-1, 2008 Q-2, 2008 Q-3, 2008 Q-4, 2009 Q-1
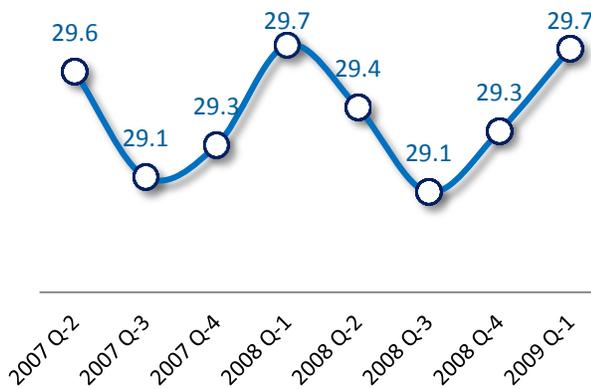
Degree Type

Candidate Count		
Bachelor's Degree		**27,546**
Advanced Degree		**5,650**
None/Other		**7,813**
% of Candidates		
Bachelor's Degree		**71.2%**
Advanced Degree		**14.6%**
None/Other		**20.2%**

New Candidates vs Candidates Passing 4th Section

	2007 Q-2	2007 Q-3	2007 Q-4	2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1
New Candidates	10,673	14,140	14,659	11,172	11,563	15,148	15,699	12,713
Pass 4th	4,656	5,558	6,032	4,715	5,615	6,568	7,061	5,408

- ■ New Candidates
- ■ Pass 4th
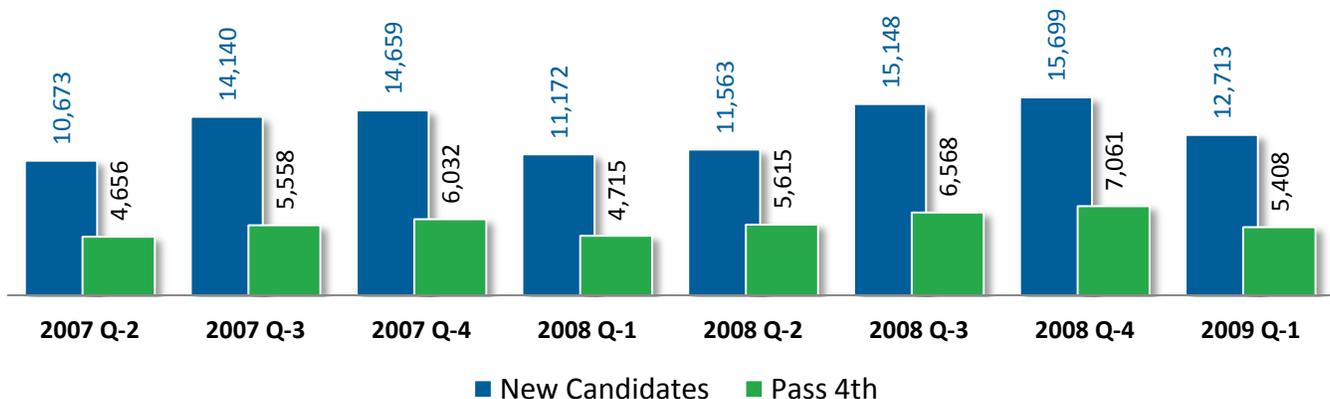
Notes about the Data

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.

2009 Q-1