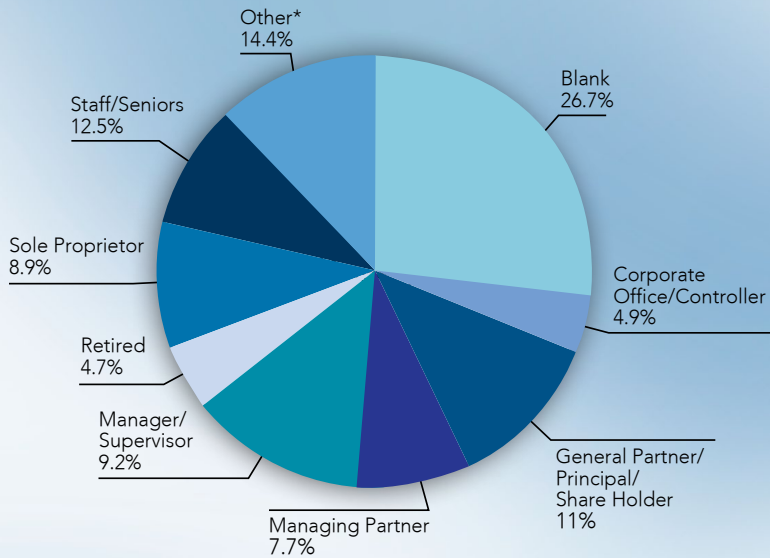


MSCPA MEMBERSHIP DEMOGRAPHICS

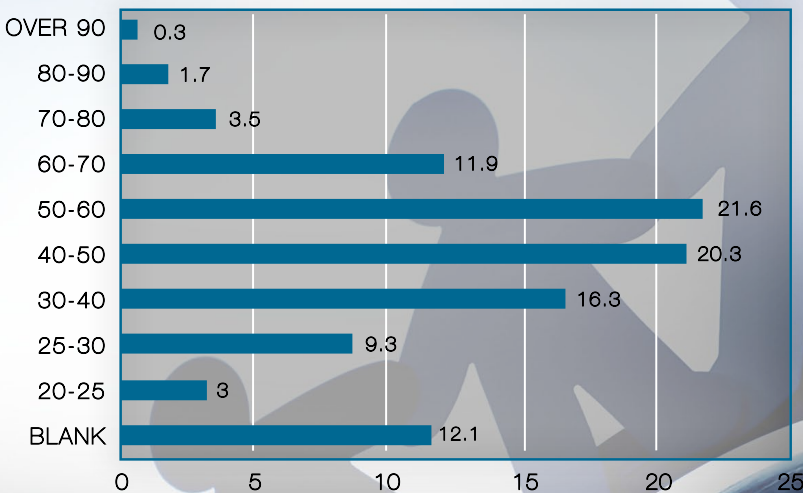


The MA Board of Public Accountancy estimates there are approximately 16,000 CPAs licensed in Massachusetts; 1,200 - 1,500 accounting firms (this does not include sole practitioners). The Society services 1,863 public firms (including sole practitioners) and 1,870 business & industry organizations.

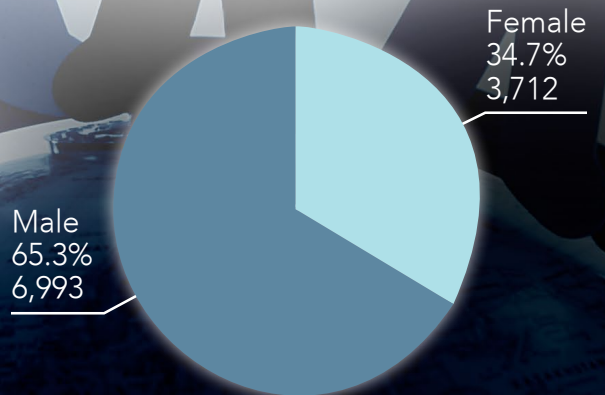
MEMBER GENERAL BUSINESS:

- 14.8% Other*
- 1.4% Educational Institution
- 13.5% General Industry
- 7% Government Agency
- 63.3% Public Accounting
 - 27.3% Multiple Owners
 - 14.2% Big 4 Firm
 - 12.2% Sole Proprietor
 - 7.3% Regional Firm
 - 2.3% National Firm

*Other includes small percentages of Attorneys, Consultants, Faculty, and Vice Presidents.



*Other includes members who are retired, unemployed, taking a leave-of-absence, no firm affiliation, etc.



82.9% OF THE SOCIETY'S
MEMBERSHIP HOLDS
A LICENSE IN
MASSACHUSETTS.

The MSCPA currently represents over 10,000 CPAs and accounting professionals from a variety of backgrounds. Feel welcome to call the Society for more specific demographical breakdowns. Current as of July 2010.