

**EXHIBIT 1**  
Potentially Unrecognized Value-Added Services

<b>GAAP Requirement</b>	<b>High (&gt;2.0)</b>	<b>Medium (2.0)</b>	<b>Low (&lt;2.0)</b>
Comprehensive income measurement	Owners/managers (Revenues <\$5 million)		Owners/managers (Revenues ≥\$5 million)
			Practitioners
	External stakeholders		
Fair-value basis of measuring assets and liabilities	Owners/managers (Revenues <\$5 million (Revenues >\$25 million)		Owners/managers (Revenues \$5–25 million)
		Practitioners (≥21 partners)	Practitioners (<20 partners)
	External stakeholders		