

<b>EXHIBIT</b>		
<b>Why CPA Firms Are Reluctant to Merge or Sell</b>		
	<b>In the opinion of potential:</b>	
	<b>Sellers</b>	<b>Acquirers</b>
Don't want to give up control/be "managed"	5	3
Cannot find the right fit	4	1
Can make more money by not selling	3	2
Don't have time	2	3
Fear of change	1	5
Have no other interests besides work	1	4
<i>Note: Rating scale of 1 to 5; 5 is most important</i>		