

EXHIBIT 1
Top Reasons to Join a Firm, by Generation

Rank	Millennium Generation	Top Talent (Generation X)	Partners (Baby Boomers)
1	Career growth opportunities	Career growth opportunities	Salary
2	Salary	Paid personal/vacation time	Medical benefits
3	Medical benefits (tie) Retirement savings plan	Salary	Paid personal/vacation time
4	Comfortable office atmosphere	Respect for company mission statement	Career growth opportunities
5	Paid personal/vacation time	Interesting, challenging projects	Paid overtime
6	Flexible working schedule	Medical benefits	Interesting, challenging projects
7	Interesting, challenging projects	Comfortable office atmosphere	Firm reputation or prestige
8	Paid overtime	Open-door/accessible management style	Respect for company mission statement
9	Open-door/accessible management style	Retirement savings plan	Flexible work schedule
10	Firm culture	Flexible work schedule (tie) Paid overtime	Access to latest cutting-edge technology (tie) Firm culture (tie) Comfortable office atmosphere

Source: Top-talent and partner results compiled from PCPS study, as presented by Anita Dennis (www.aicpa.org/pubs/jofa/nov2006/dennis.htm). Millennium Generation results compiled from author's research.