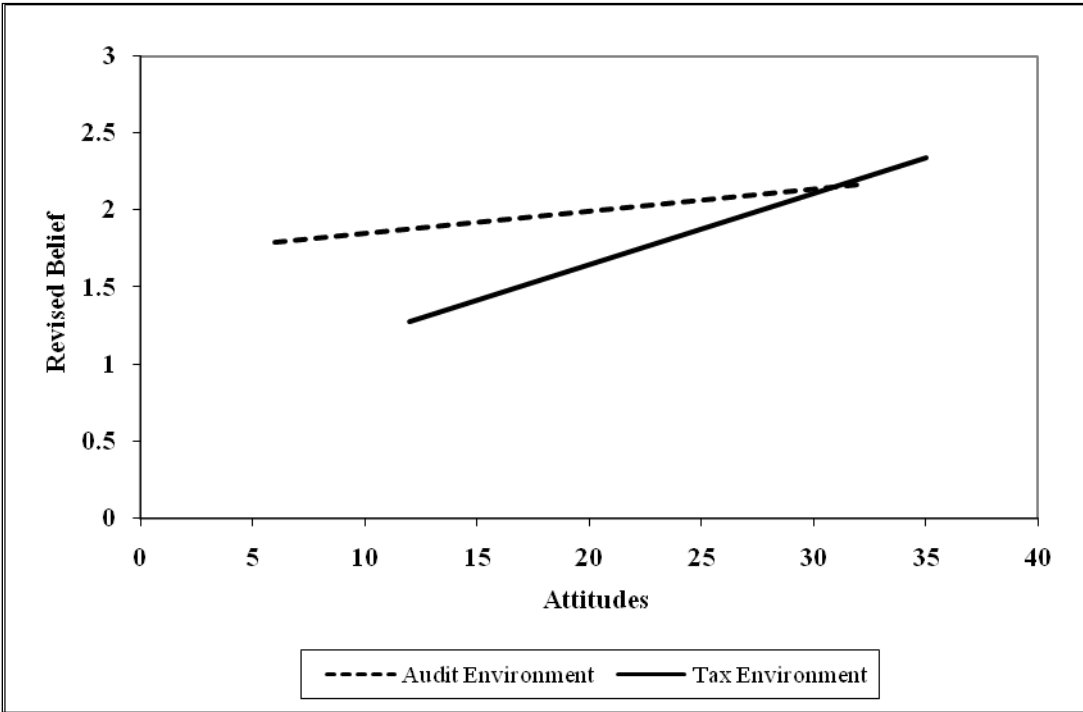


EXHIBIT 2
Interaction of Decision Environment (Tax Case vs. Audit Case)
by Advocacy Attitudes



The advocacy attitudes scale ranges from 5 to 35, with higher scores indicative of more advocate attitudes