



Effective 1/8/07

AICPA Member Fees

<u>Type of Firm</u>	<u>Scheduling Fee</u>	<u>Evaluation Fees</u>	
		<u>MACPA Members</u>	<u>Non-MACPA Members</u>
Sole Practitioners:			
Report	\$60	\$115	\$365
Engagement	\$60	\$230	\$480
System	\$60	\$275	\$525
2 To 10 Professionals:			
Report	\$85	\$345	\$595
Engagement	\$85	\$460	\$710
System	\$85	\$545	\$795
Over 10 Professionals:			
Report	\$175	\$515	\$765
Engagement	\$175	\$630	\$880
System	\$175	\$745	\$995

Non-AICPA Member Fees

<u>Type of Firm</u>	<u>Scheduling Fee*</u>	<u>Evaluation Fees</u>	
		<u>MACPA Members</u>	<u>Non-MACPA Members</u>
Sole Practitioners:			
Report	\$180	\$115	\$365
Engagement	\$180	\$230	\$480
System	\$180	\$275	\$525
2 To 10 Professionals:			
Report	\$255	\$345	\$595
Engagement	\$255	\$460	\$710
System	\$255	\$545	\$795
Over 10 Professionals:			
Report	\$525	\$515	\$765
Engagement	\$525	\$630	\$880
System	\$525	\$745	\$995

* Scheduling fee for Non-AICPA members MUST be paid prior to commencement of review.