

Effective 1/1/09

AICPA Member Fees

<u>Type of Firm</u>	Annual Scheduling <u>Fee</u>	<u>MACPA Members</u>	<u>Evaluation Fees</u> <u>Non-MACPA Members</u>
Sole Practitioners:			
Engagement <i>(Compilations without disclosures only)</i>	\$60	\$115	\$365
Engagement	\$60	\$230	\$480
System	\$60	\$275	\$525
2 To 10 Professionals:			
Engagement <i>(Compilations without disclosures only)</i>	\$85	\$345	\$595
Engagement	\$85	\$460	\$710
System	\$85	\$545	\$795
Over 10 Professionals:			
Engagement <i>(Compilations without disclosures only)</i>	\$175	\$515	\$765
Engagement	\$175	\$630	\$880
System	\$175	\$745	\$995

Non-AICPA Member Fees

<u>Type of Firm</u>	Scheduling <u>Fee*</u>	<u>MACPA Members</u>	<u>Evaluation Fees</u> <u>Non-MACPA Members</u>
Sole Practitioners:			
Engagement <i>(Compilations without disclosures only)</i>	\$180	\$115	\$365
Engagement	\$180	\$230	\$480
System	\$180	\$275	\$525
2 To 10 Professionals:			
Engagement <i>(Compilations without disclosures only)</i>	\$255	\$345	\$595
Engagement	\$255	\$460	\$710
System	\$255	\$545	\$795
Over 10 Professionals:			
Engagement <i>(Compilations without disclosures only)</i>	\$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.