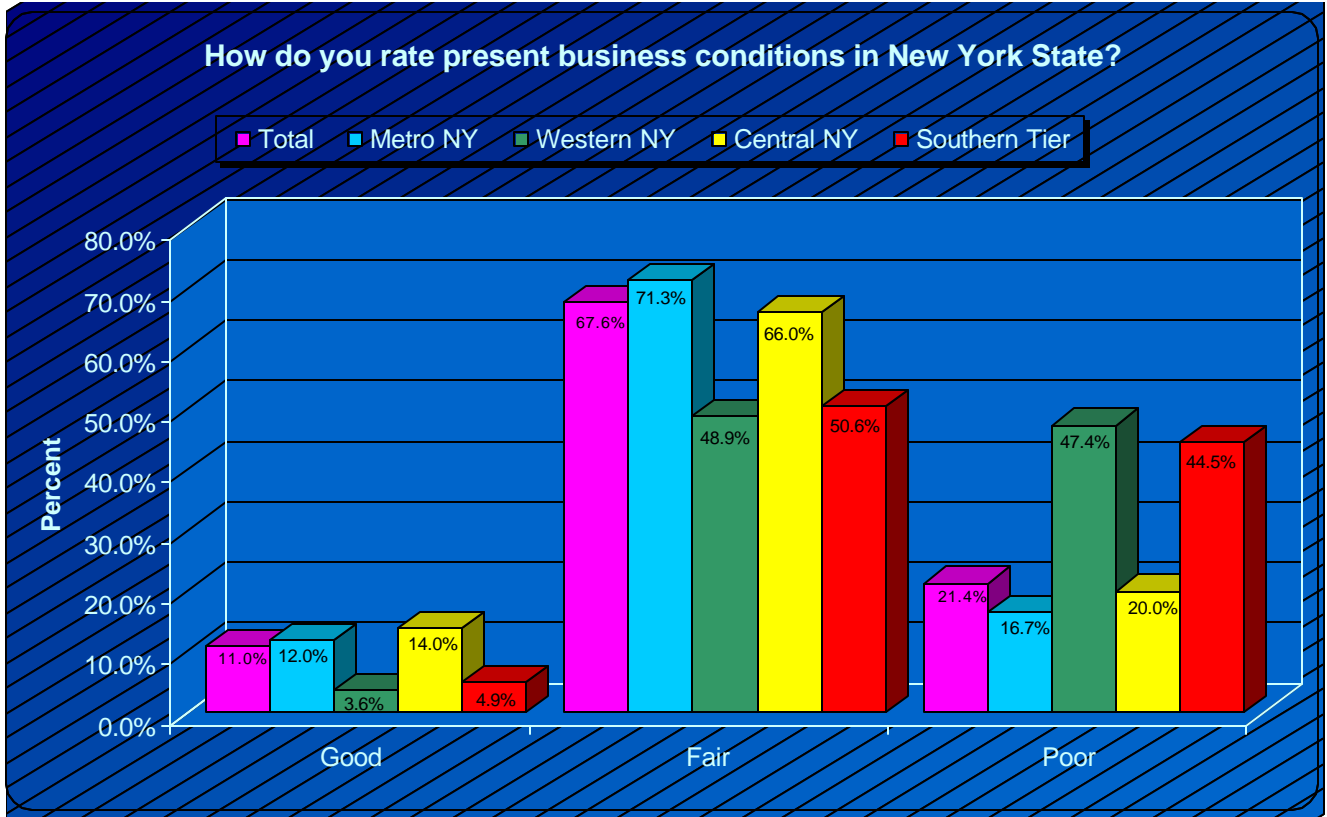


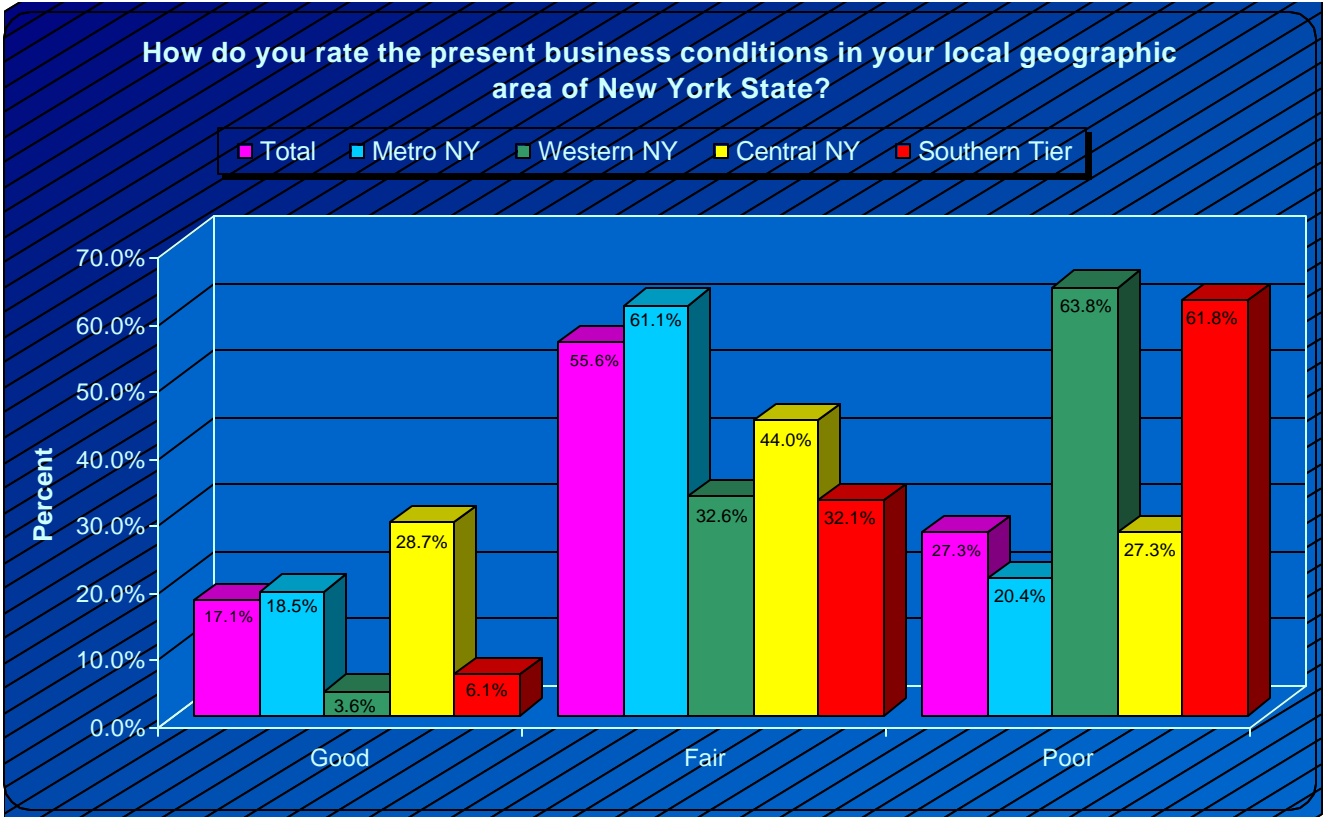
New York Society of CPAs: The CPA Poll Economic Outlook



Question 1: How do you rate present business conditions in New York State?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23744	18466	3126	1806	346
Good	2607 11.0%	2223 12.0%	114 3.6%	253 14.0%	17 4.9%
Fair	16061 67.6%	13165 71.3%	1529 48.9%	1192 66.0%	175 50.6%
Poor	5076 21.4%	3078 16.7%	1483 47.4%	361 20.0%	154 44.5%
No Response	23	0	23	0	0

New York Society of CPAs: The CPA Poll Economic Outlook

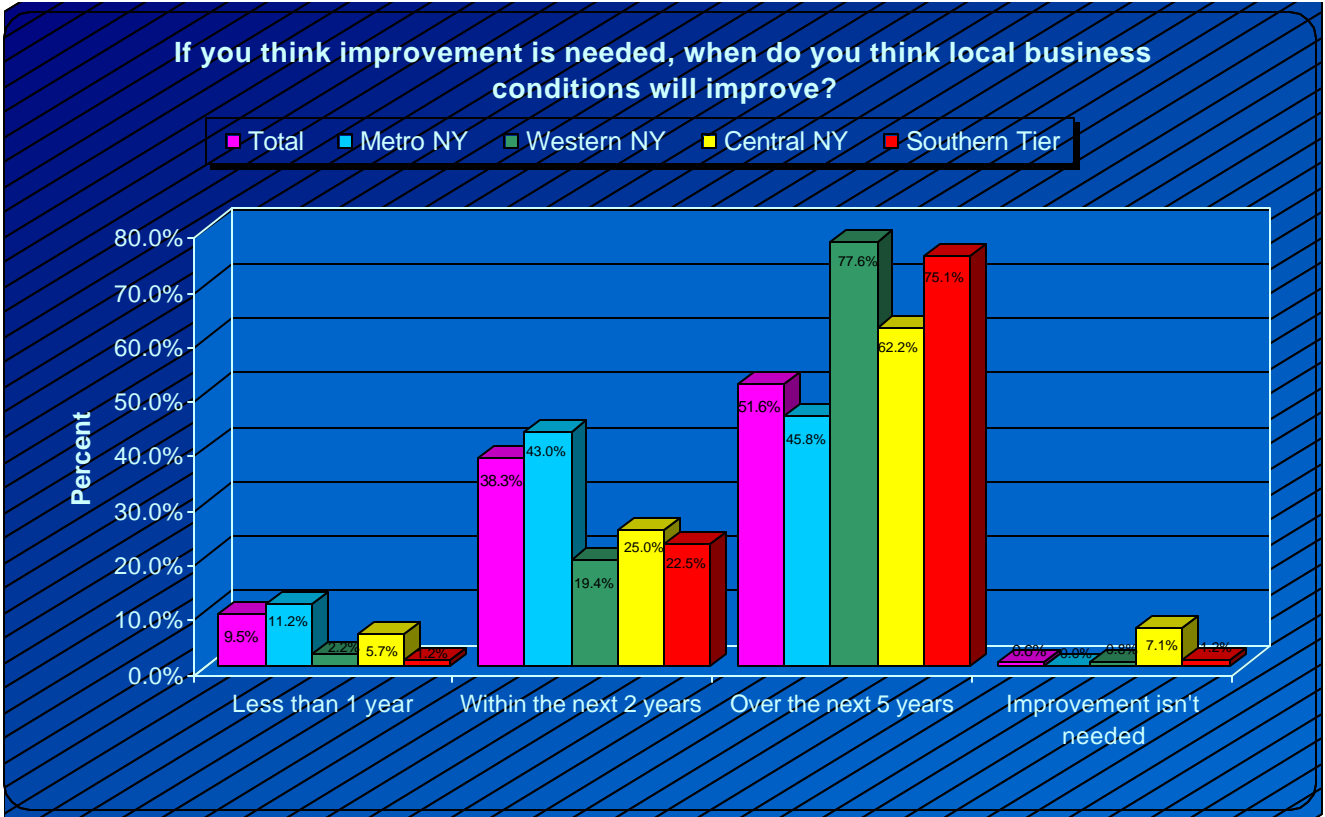


Question 2:

How do you rate the present business conditions in your local geographic area of New York State?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23769	18467	3149	1807	346
Good	4073 17.1%	3420 18.5%	114 3.6%	518 28.7%	21 6.1%
Fair	13218 55.6%	11285 61.1%	1027 32.6%	795 44.0%	111 32.1%
Poor	6478 27.3%	3762 20.4%	2008 63.8%	494 27.3%	214 61.8%
No Response	0	0	0	0	0

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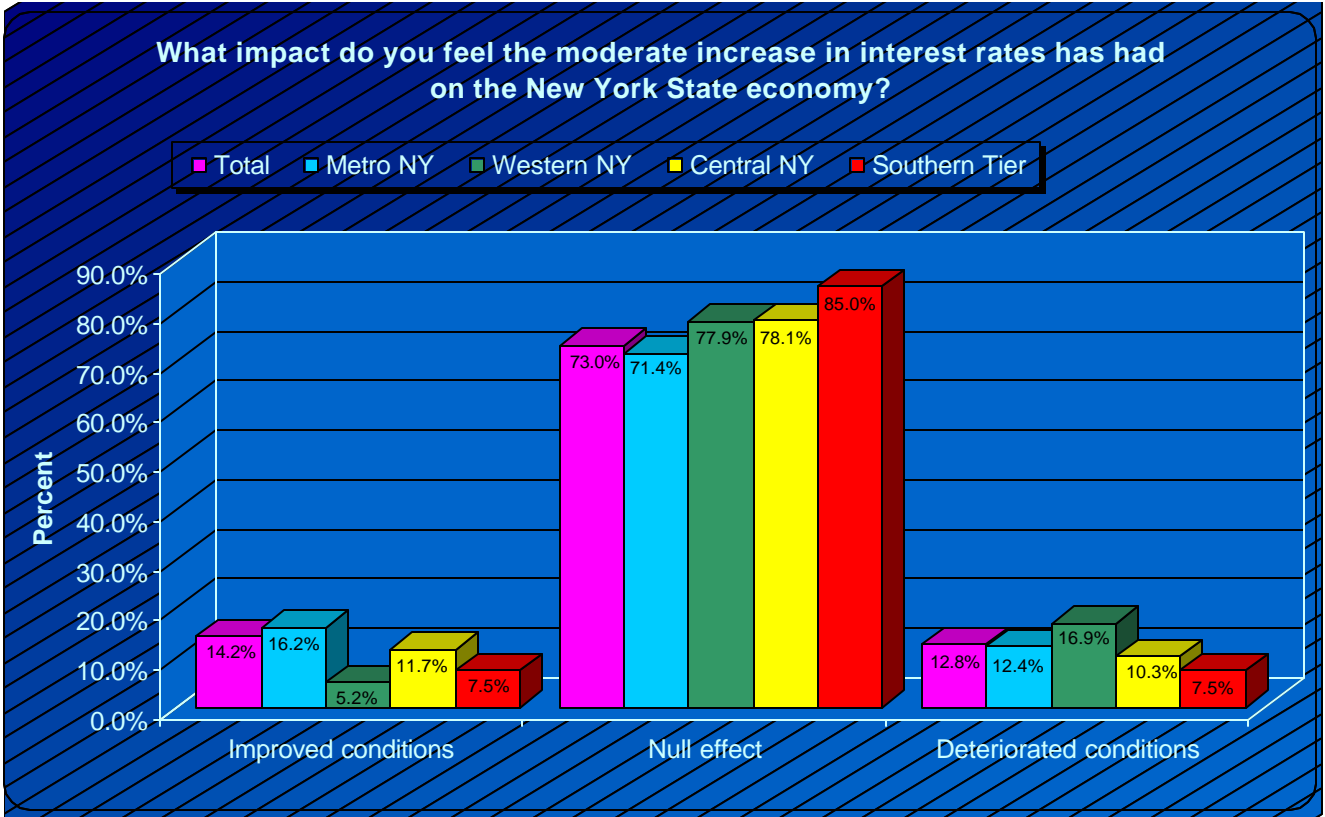


Question 3:

If you think improvement is needed, when do you think local business conditions will improve?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23378	18295	3057	1684	342
Less than 1 year	2220 9.5%	2052 11.2%	68 2.2%	96 5.7%	4 1.2%
Within the next 2 years	8956 38.3%	7865 43.0%	593 19.4%	421 25.0%	77 22.5%
Over the next 5 years	12055 51.6%	8378 45.8%	2373 77.6%	1047 62.2%	257 75.1%
Improvement isn't needed	147 0.6%	0 0.0%	23 0.8%	120 7.1%	4 1.2%
No Response	386	171	91	120	4

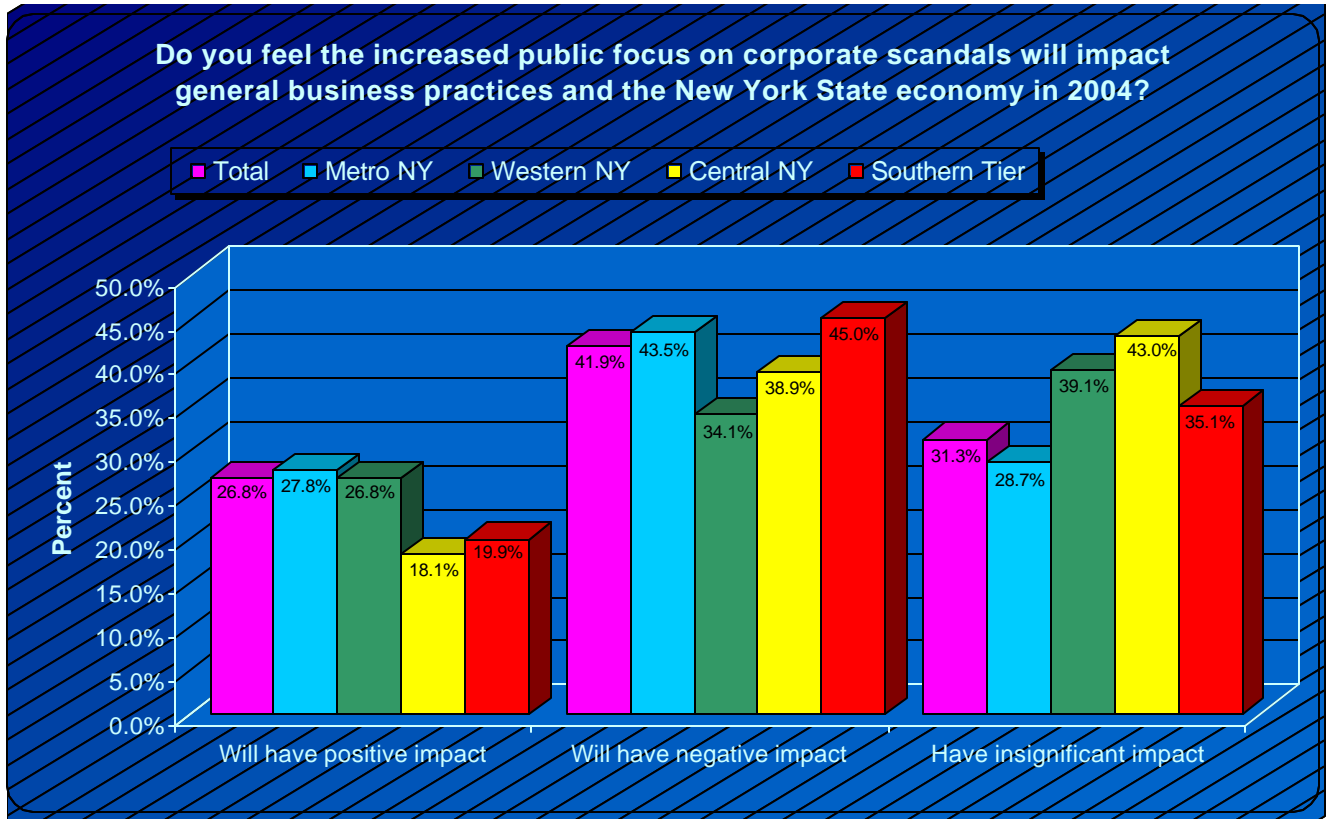
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Question 4: What impact do you feel the moderate increase in interest rates has had on the New York State economy?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23164	17954	3104	1759	347
Improved conditions	3298 14.2%	2907 16.2%	160 5.2%	205 11.7%	26 7.5%
Null effect	16911 73.0%	12824 71.4%	2419 77.9%	1373 78.1%	295 85.0%
Deteriorated conditions	2955 12.8%	2223 12.4%	525 16.9%	181 10.3%	26 7.5%
No Response	607	513	46	48	0

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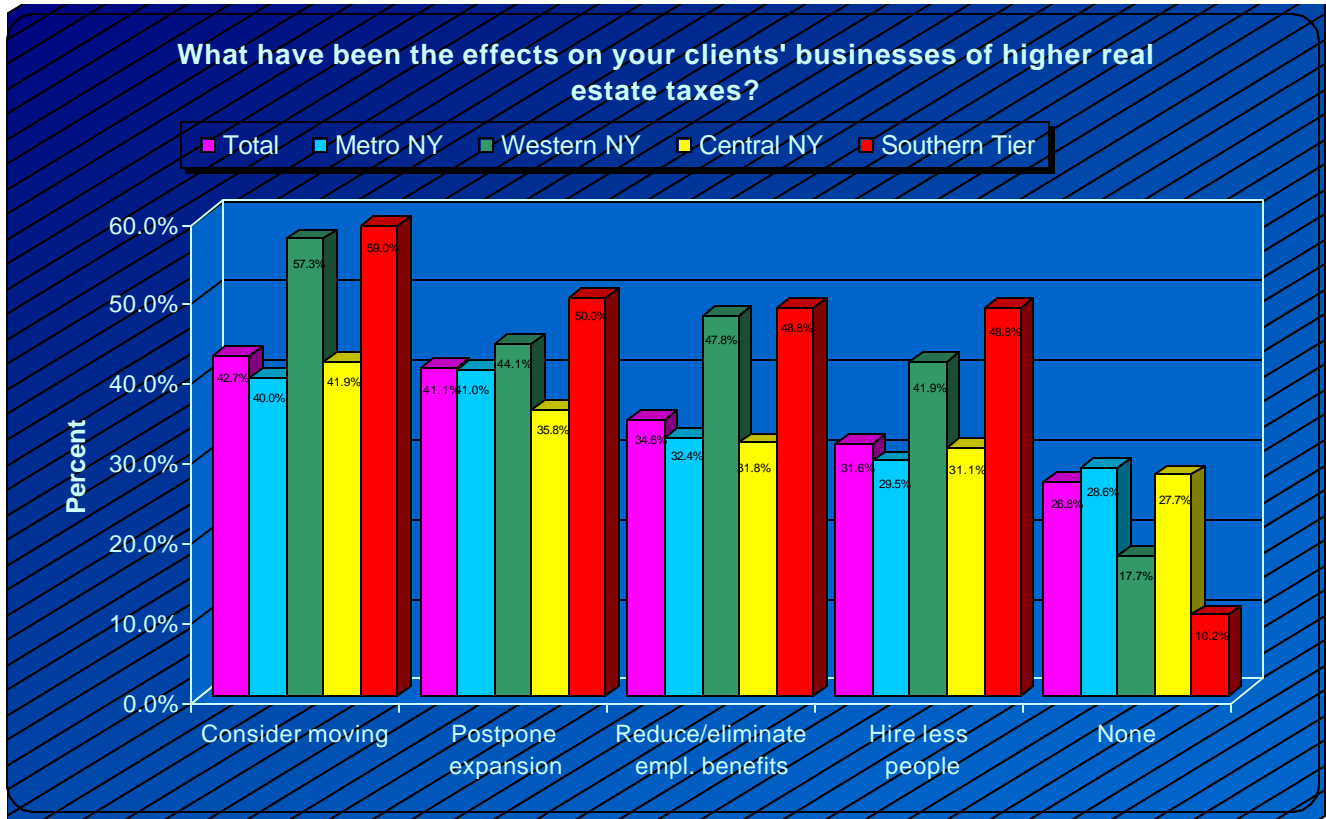


Question 5:

Do you feel the increased public focus on corporate scandals will impact general business practices and the New York State economy in 2004?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23750	18465	3149	1794	342
Will have positive impact	6366 26.8%	5129 27.8%	844 26.8%	325 18.1%	68 19.9%
Will have negative impact	9961 41.9%	8036 43.5%	1073 34.1%	698 38.9%	154 45.0%
Have insignificant impact	7423 31.3%	5300 28.7%	1232 39.1%	771 43.0%	120 35.1%
No Response	16	0	0	12	4

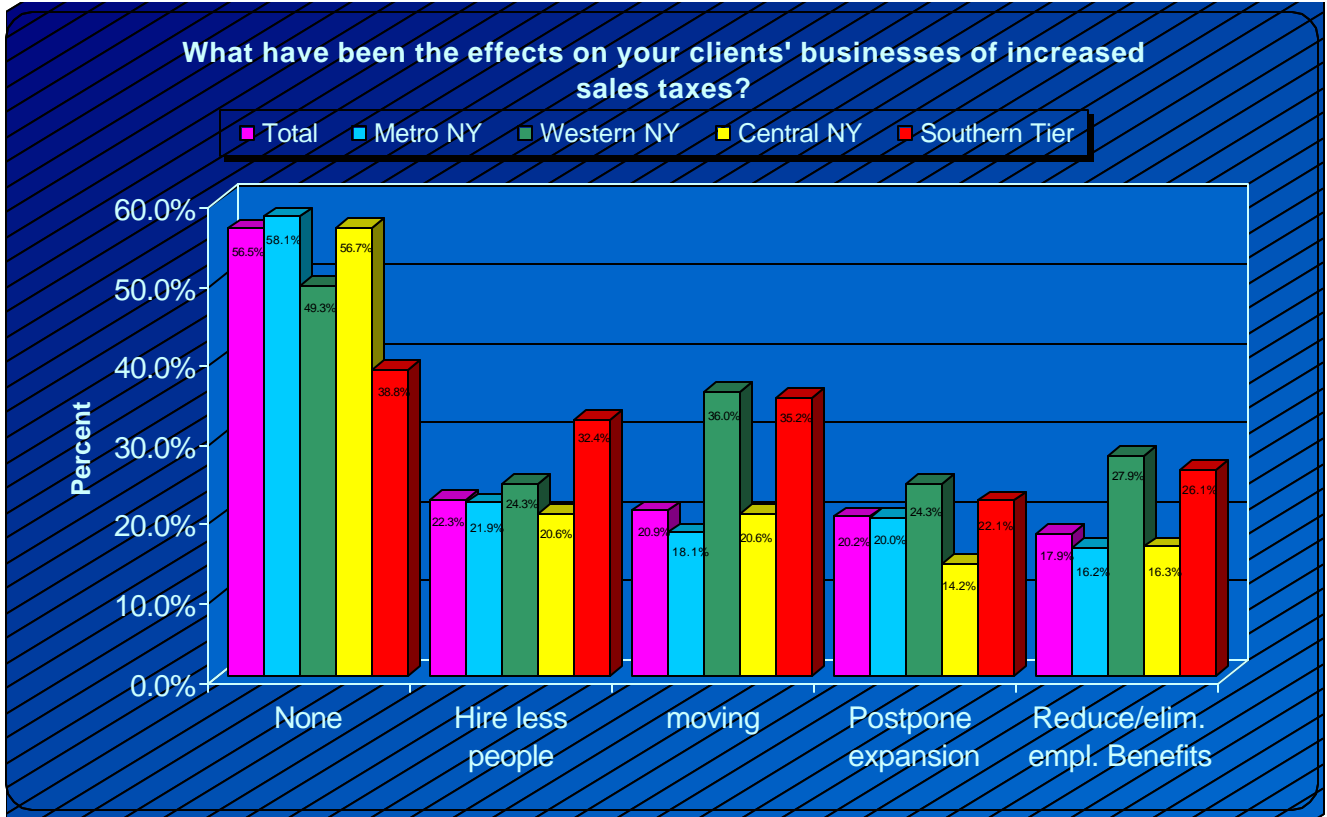
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Question 6: What have been the effects on your clients' businesses of higher real estate taxes?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23172	17953	3104	1782	334
Consider moving	9904 42.7%	7181 40.0%	1780 57.3%	746 41.9%	197 59.0%
Postpone expansion	9526 41.1%	7352 41.0%	1369 44.1%	638 35.8%	167 50.0%
Reduce/eliminate empl. benefits	8025 34.6%	5813 32.4%	1483 47.8%	566 31.8%	163 48.8%
Hire less people	7318 31.6%	5300 29.5%	1301 41.9%	554 31.1%	163 48.8%
None	6205 26.8%	5129 28.6%	548 17.7%	494 27.7%	34 10.2%
No Response	596	513	46	24	13

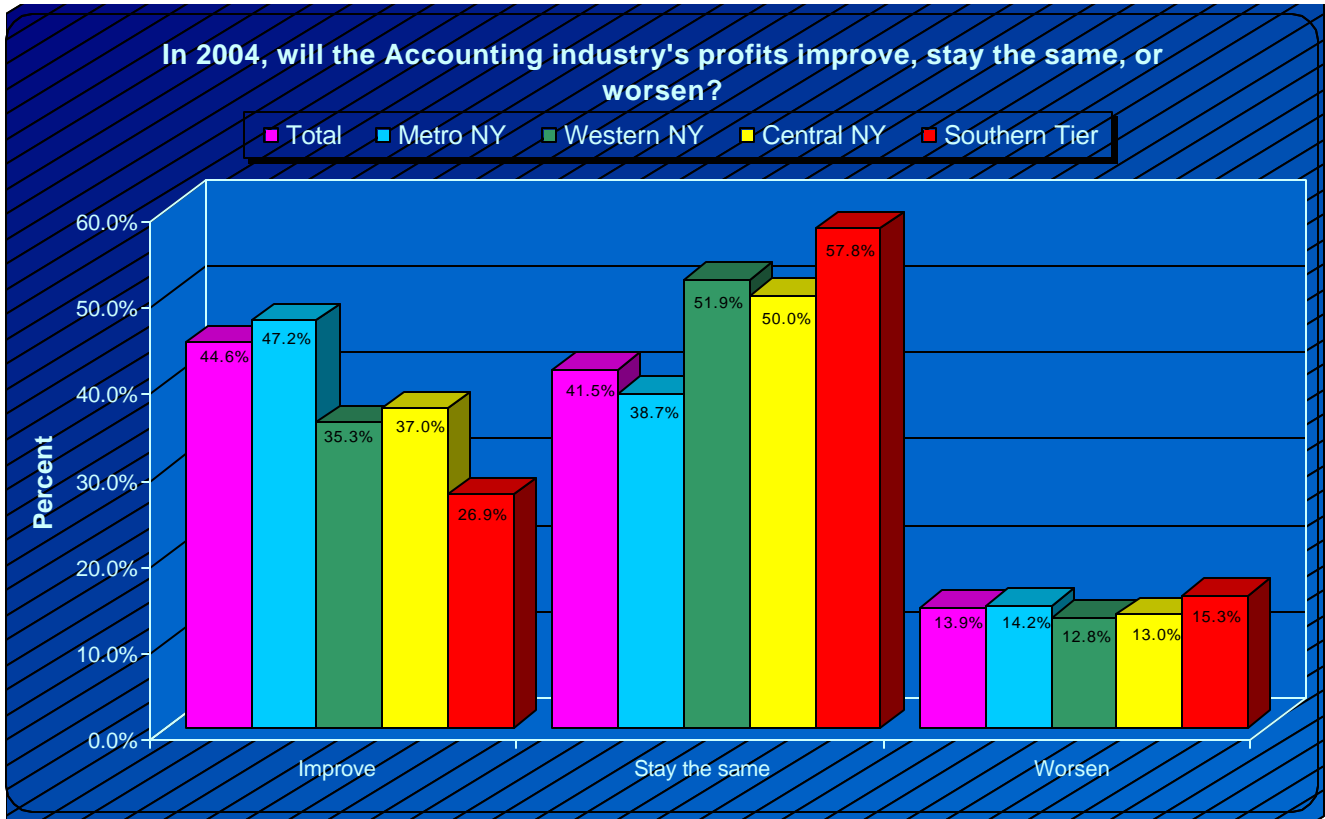
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Question 7: What have been the effects on your clients' businesses of increased sales taxes?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23084	17953	3104	1698	330
None	13050 56.5%	10430 58.1%	1529 49.3%	963 56.7%	128 38.8%
Hire less people	5142 22.3%	3933 21.9%	753 24.3%	349 20.6%	107 32.4%
Consider moving	4832 20.9%	3249 18.1%	1118 36.0%	349 20.6%	116 35.2%
Postpone expansion	4658 20.2%	3591 20.0%	753 24.3%	241 14.2%	73 22.1%
Reduce/eliminate empl. Benefits	4137 17.9%	2907 16.2%	867 27.9%	277 16.3%	86 26.1%
No Response	684	513	46	108	17

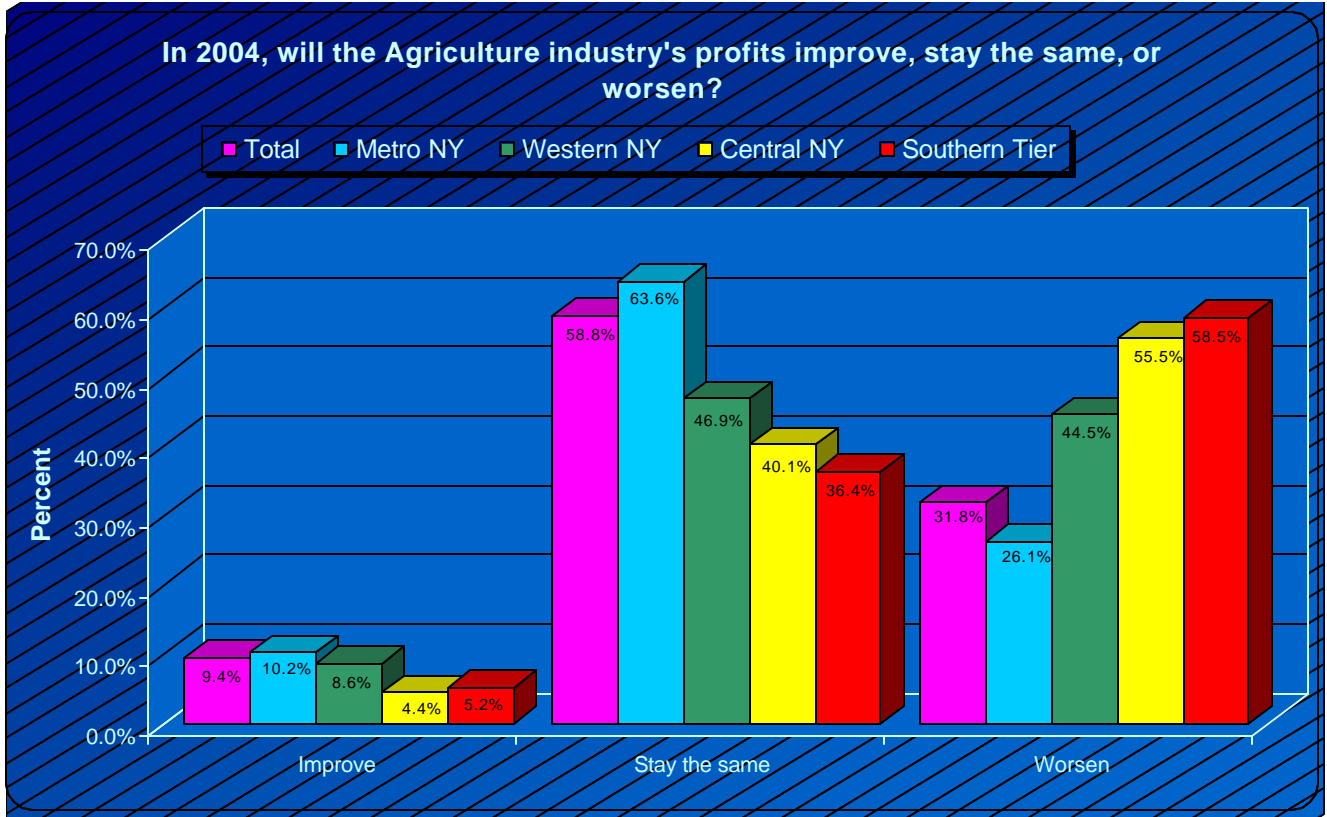
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Question 8A: In 2004, will the Accounting industry's profits improve, stay the same, or worsen?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23252	18124	3036	1758	334
Improve	10362 44.6%	8549 47.2%	1073 35.3%	650 37.0%	90 26.9%
Stay the same	9657 41.5%	7010 38.7%	1575 51.9%	879 50.0%	193 57.8%
Worsen	3233 13.9%	2565 14.2%	388 12.8%	229 13.0%	51 15.3%
No Response	517	342	114	48	13

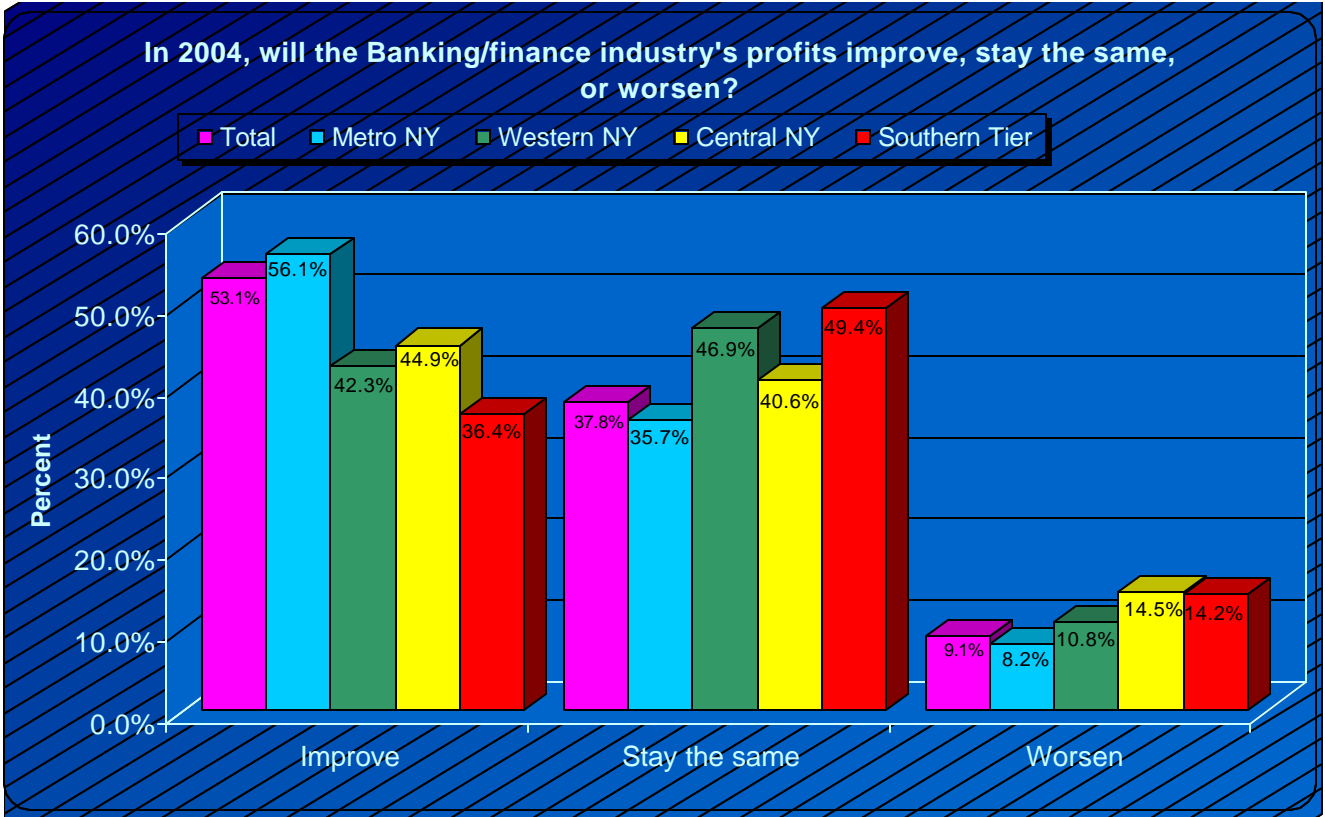
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Question 8B: In 2004, will the Agriculture industry's profits improve, stay the same, or worsen?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	19947	15047	2921	1649	330
Improve	1879 9.4%	1539 10.2%	251 8.6%	72 4.4%	17 5.2%
Stay the same	11726 58.8%	9575 63.6%	1369 46.9%	662 40.1%	120 36.4%
Worsen	6342 31.8%	3933 26.1%	1301 44.5%	915 55.5%	193 58.5%
No Response	3822	3420	228	157	17

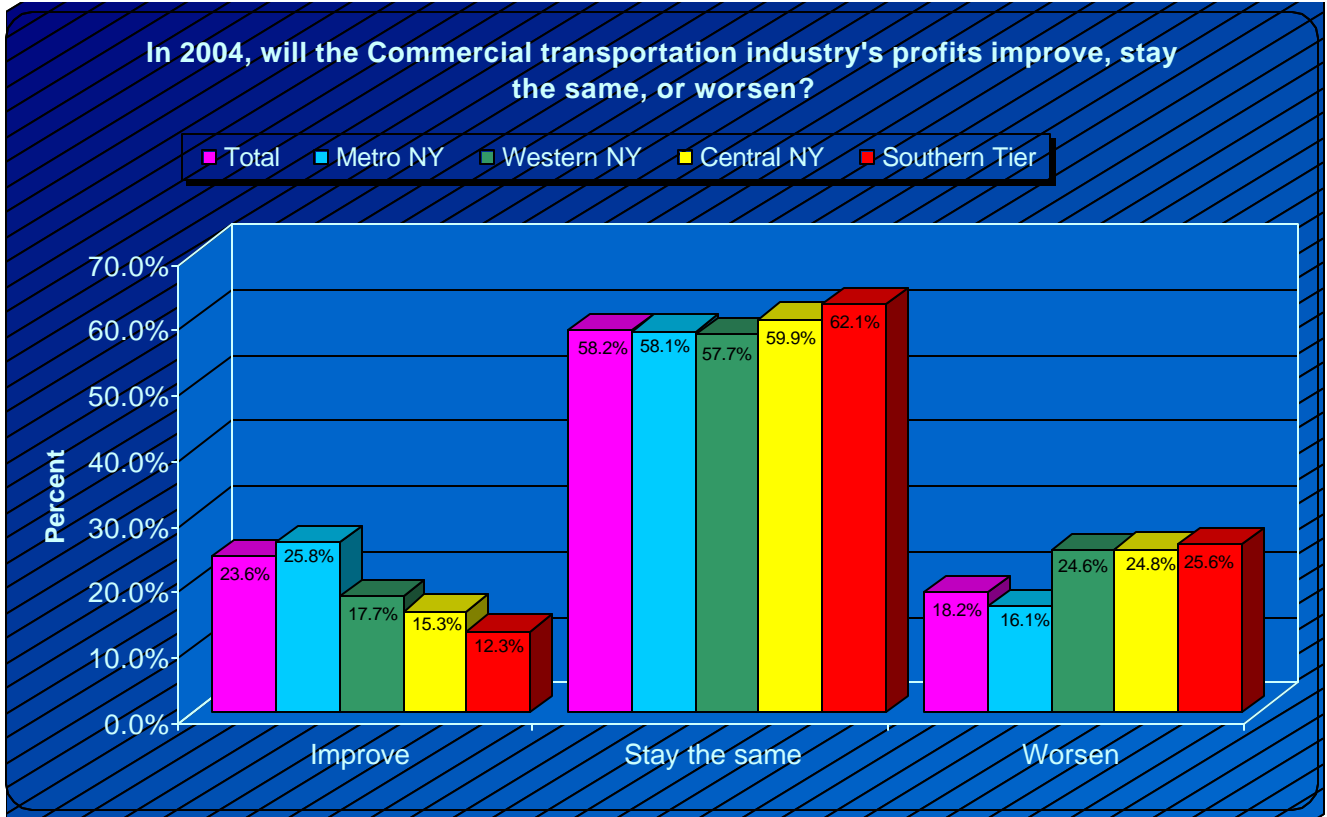
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Question 8C: In 2004, will the Banking/finance industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	21713	16756	2966	1661	330
Improve	11525 53.1%	9404 56.1%	1255 42.3%	746 44.9%	120 36.4%
Stay the same	8213 37.8%	5984 35.7%	1392 46.9%	674 40.6%	163 49.4%
Worsen	1975 9.1%	1368 8.2%	319 10.8%	241 14.5%	47 14.2%
No Response	2054	1710	183	144	17

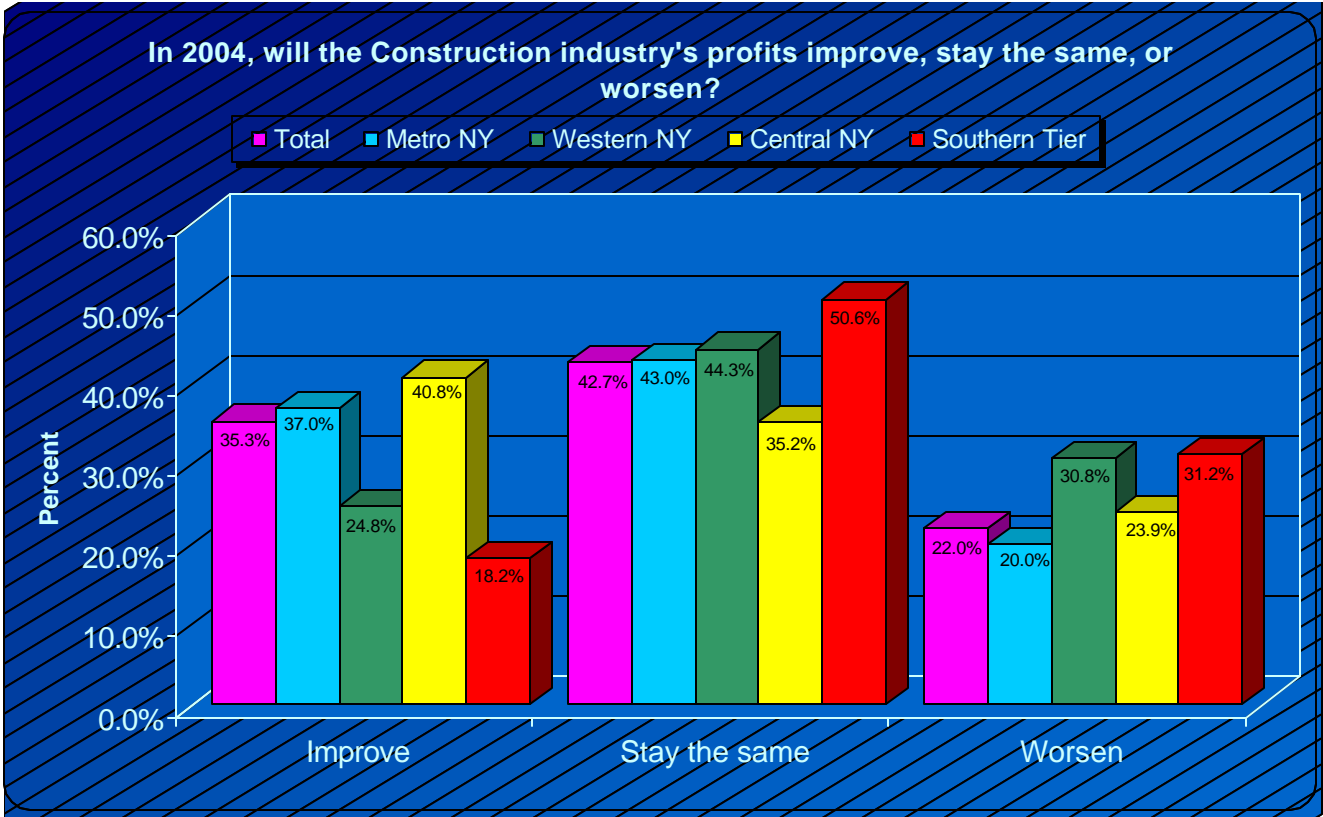
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Question 8D: In 2004, will the Commercial transportation industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	20834	15902	2966	1649	317
Improve	4921 23.6%	4104 25.8%	525 17.7%	253 15.3%	39 12.3%
Stay the same	12128 58.2%	9233 58.1%	1711 57.7%	987 59.9%	197 62.1%
Worsen	3785 18.2%	2565 16.1%	730 24.6%	409 24.8%	81 25.6%
No Response	2935	2565	183	157	30

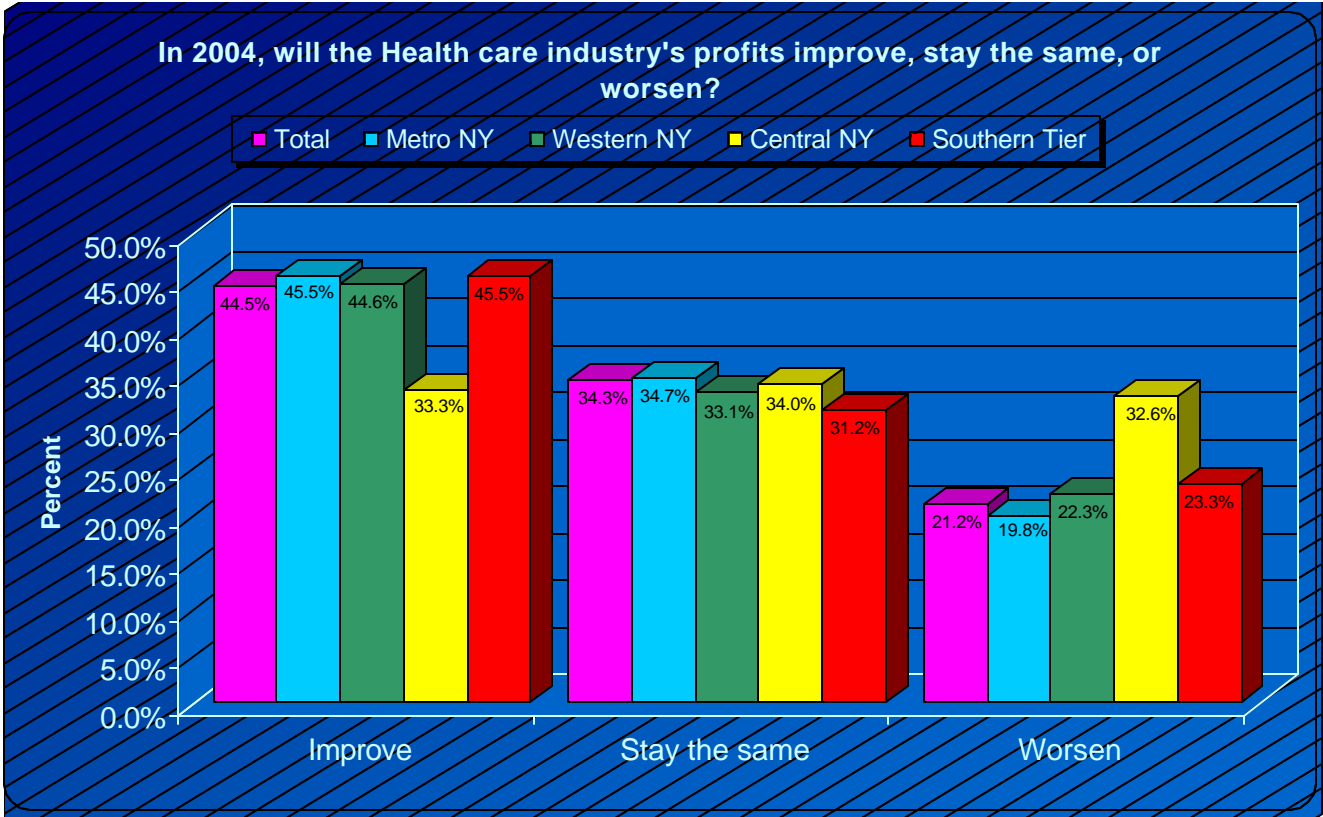
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Question 8E: In 2004, will the Construction industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22172	17098	3035	1709	330
Improve	7837 35.3%	6326 37.0%	753 24.8%	698 40.8%	60 18.2%
Stay the same	9467 42.7%	7352 43.0%	1346 44.3%	602 35.2%	167 50.6%
Worsen	4868 22.0%	3420 20.0%	936 30.8%	409 23.9%	103 31.2%
No Response	1595	1368	114	96	17

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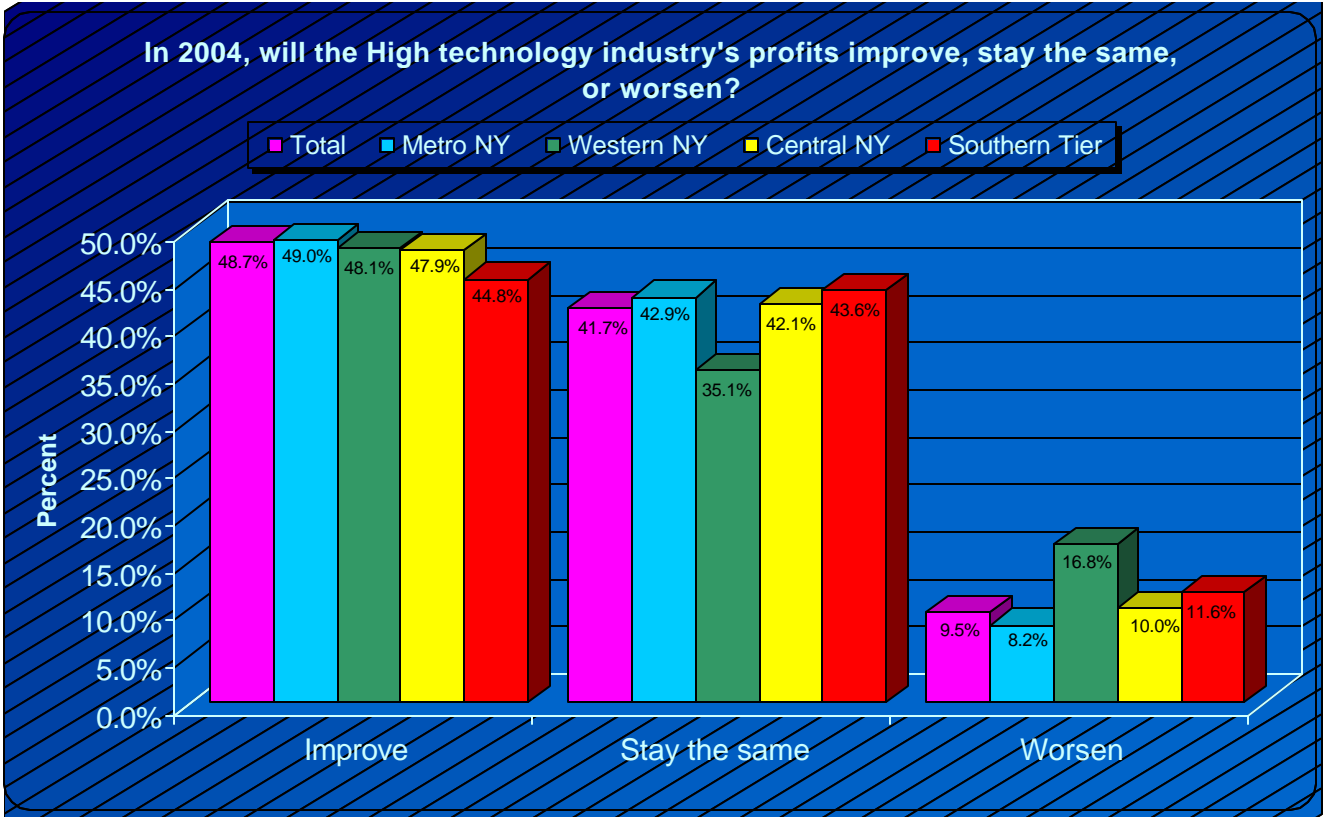


Question 8F:

In 2004, will the Health care industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22264	17269	2967	1698	330
Improve	9905 44.5%	7865 45.5%	1324 44.6%	566 33.3%	150 45.5%
Stay the same	7646 34.3%	5984 34.7%	981 33.1%	578 34.0%	103 31.2%
Worsen	4713 21.2%	3420 19.8%	662 22.3%	554 32.6%	77 23.3%
No Response	1505	1197	183	108	17

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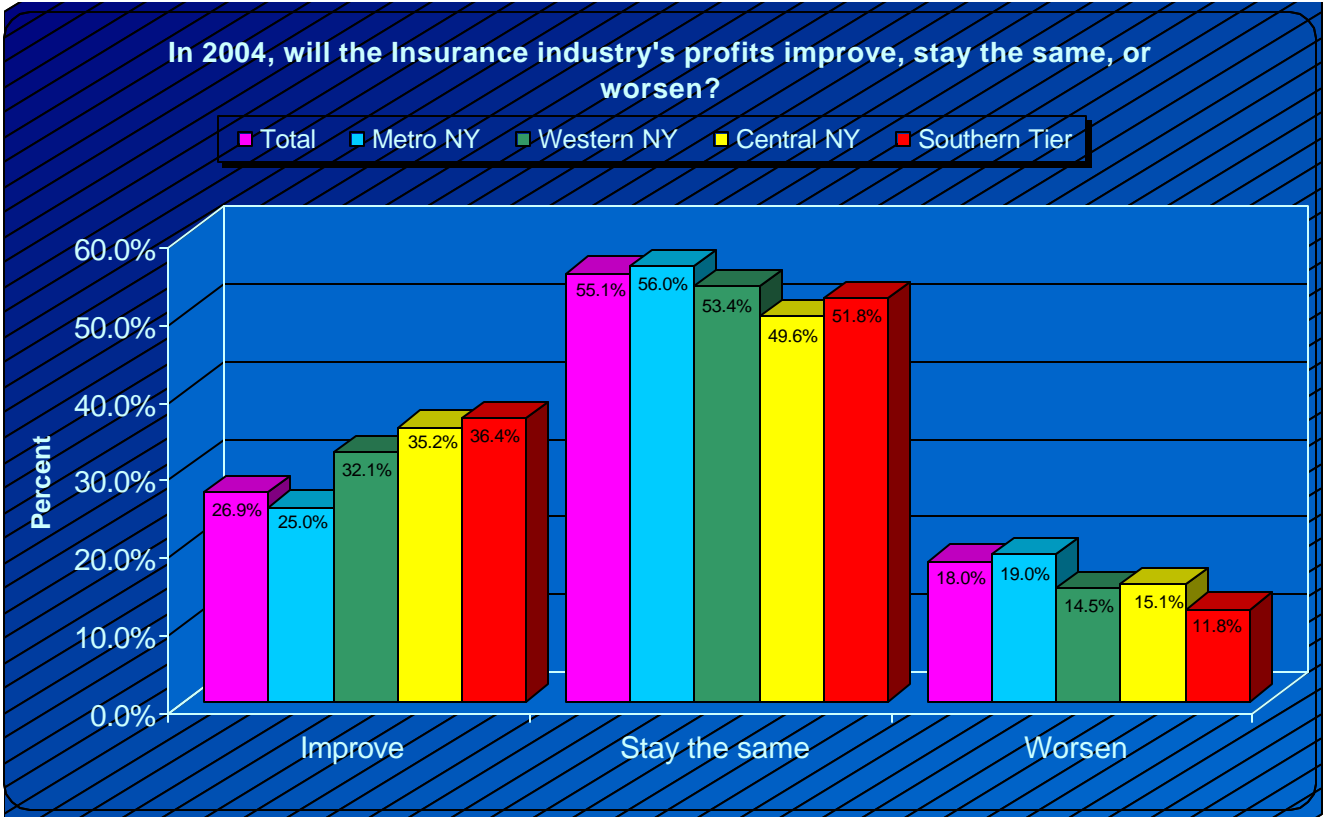


Question 8G:

In 2004, will the High technology industry's profits improve, stay the same, or worsen?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	21767	16756	2990	1686	335
Improve	10602 48.7%	8207 49.0%	1438 48.1%	807 47.9%	150 44.8%
Stay the same	9087 41.7%	7181 42.9%	1050 35.1%	710 42.1%	146 43.6%
Worsen	2078 9.5%	1368 8.2%	502 16.8%	169 10.0%	39 11.6%
No Response	2003	1710	160	120	13

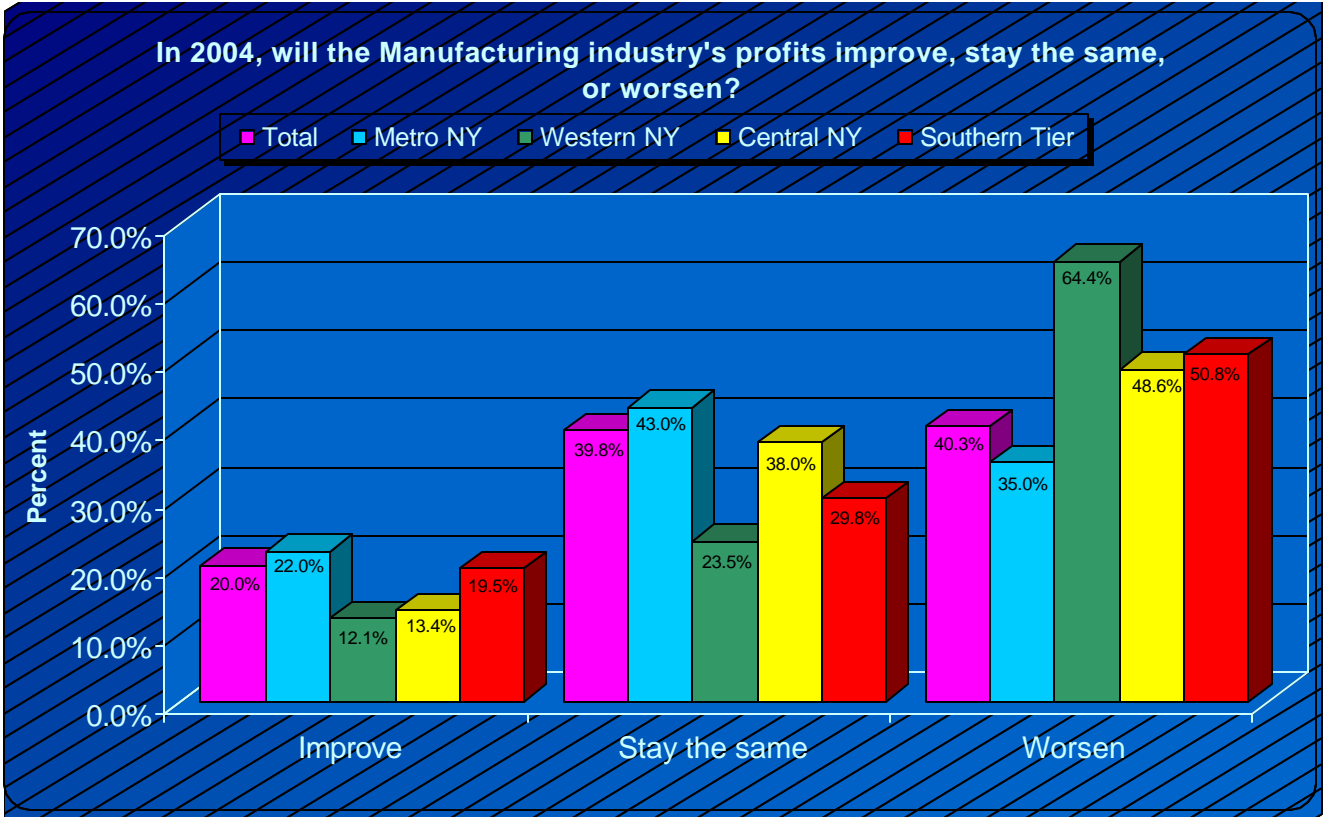
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Question 8H: In 2004, will the Insurance industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22092	17099	2989	1674	330
Improve	5943 26.9%	4275 25.0%	958 32.1%	590 35.2%	120 36.4%
Stay the same	12174 55.1%	9575 56.0%	1597 53.4%	831 49.6%	171 51.8%
Worsen	3975 18.0%	3249 19.0%	434 14.5%	253 15.1%	39 11.8%
No Response	1677	1368	160	132	17

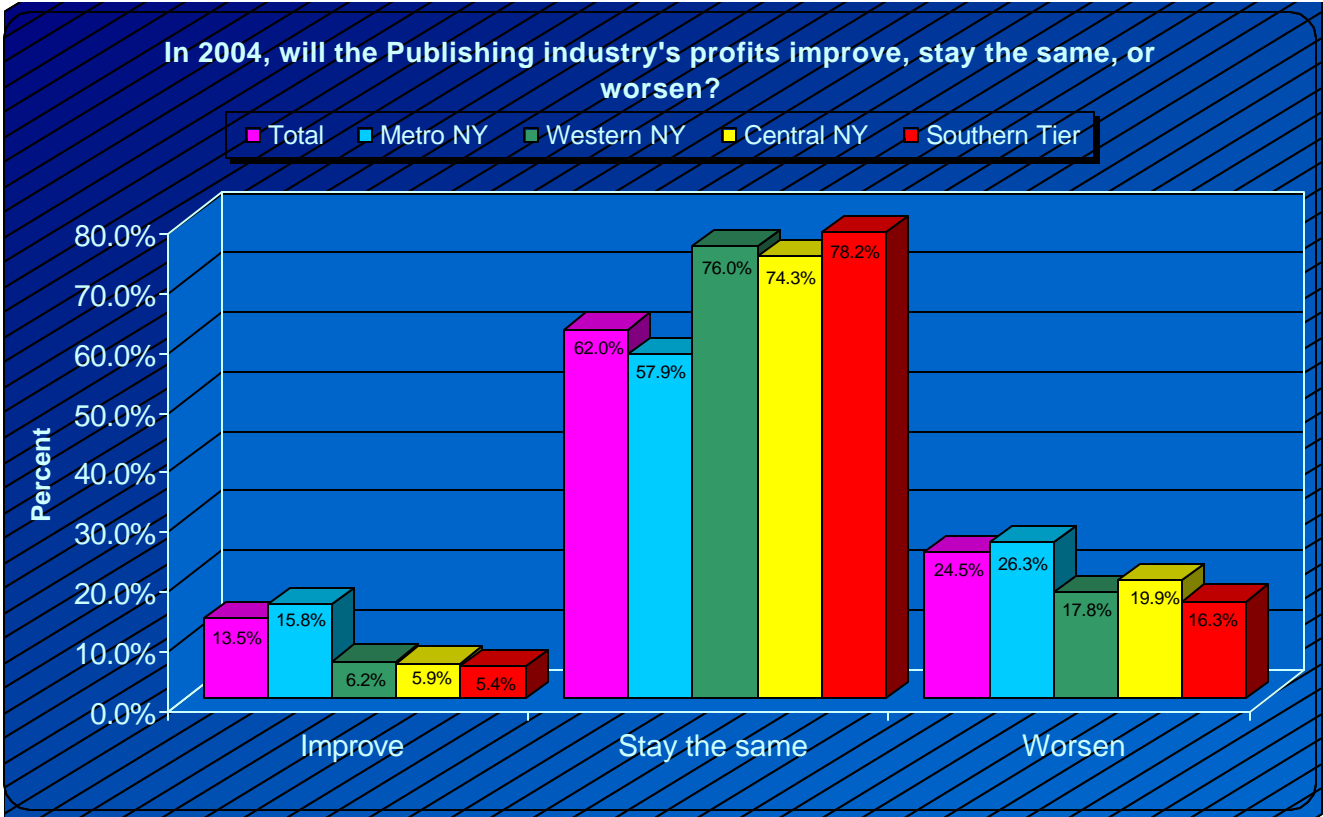
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Question 8I: In 2004, will the Manufacturing industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22149	17098	3012	1710	329
Improve	4420 20.0%	3762 22.0%	365 12.1%	229 13.4%	64 19.5%
Stay the same	8807 39.8%	7352 43.0%	707 23.5%	650 38.0%	98 29.8%
Worsen	8922 40.3%	5984 35.0%	1940 64.4%	831 48.6%	167 50.8%
No Response	1618	1368	137	96	17

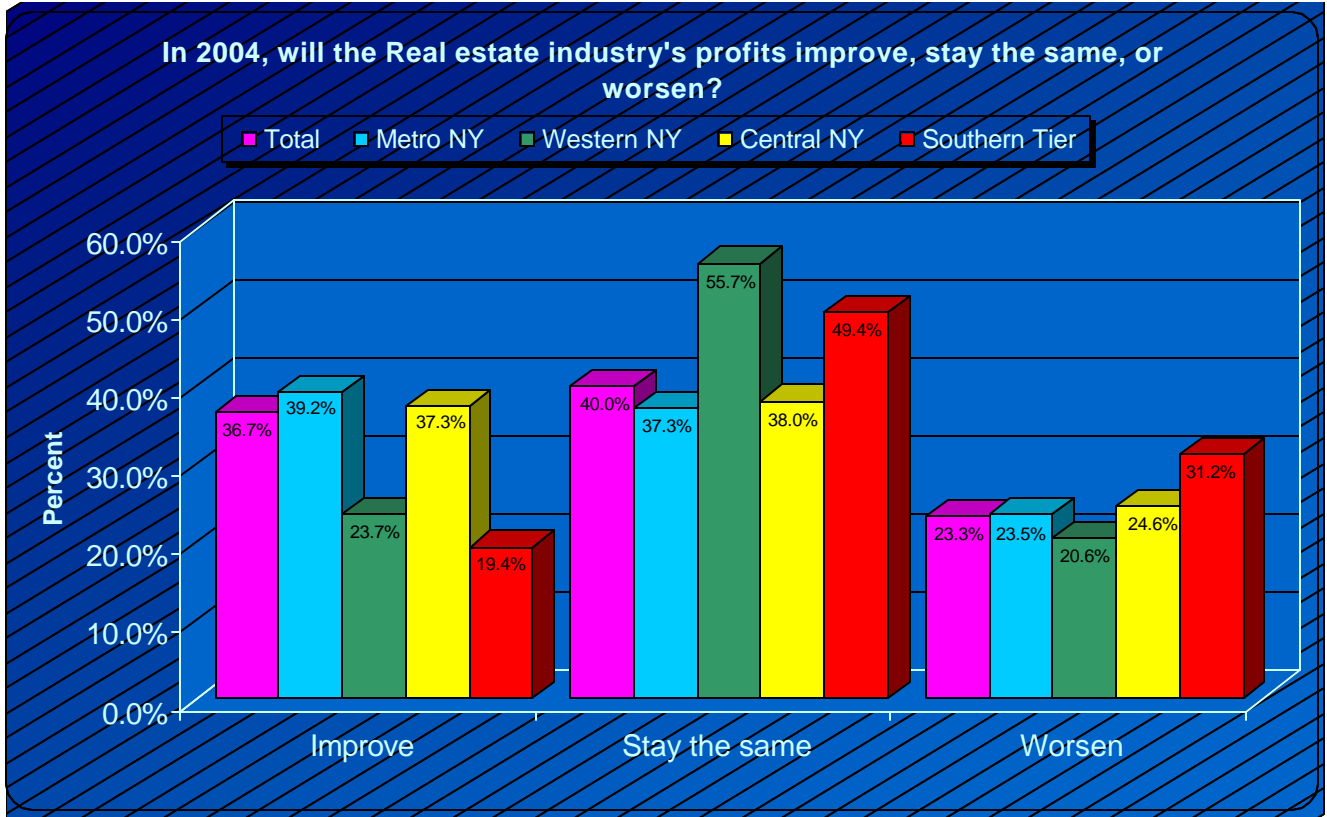
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Question 8J: In 2004, will the Publishing industry's profits improve, stay the same, or worsen?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	21137	16244	2944	1637	312
Improve	2861 13.5%	2565 15.8%	183 6.2%	96 5.9%	17 5.4%
Stay the same	13100 62.0%	9404 57.9%	2236 76.0%	1216 74.3%	244 78.2%
Worsen	5176 24.5%	4275 26.3%	525 17.8%	325 19.9%	51 16.3%
No Response	2631	2223	205	169	34

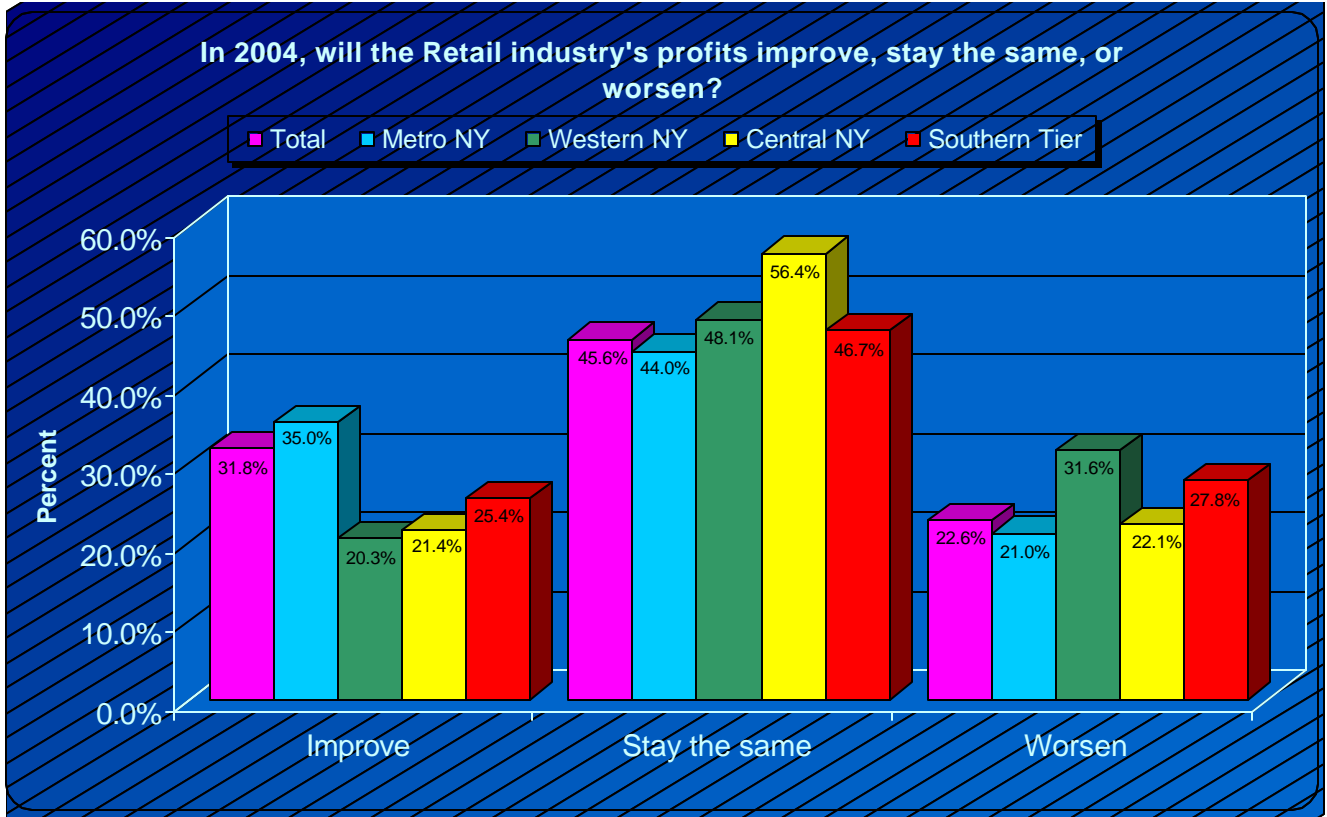
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Question 8K: In 2004, will the Real estate industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22468	17440	2989	1709	330
Improve	8248 36.7%	6839 39.2%	707 23.7%	638 37.3%	64 19.4%
Stay the same	8976 40.0%	6497 37.3%	1666 55.7%	650 38.0%	163 49.4%
Worsen	5244 23.3%	4104 23.5%	616 20.6%	421 24.6%	103 31.2%
No Response	1299	1026	160	96	17

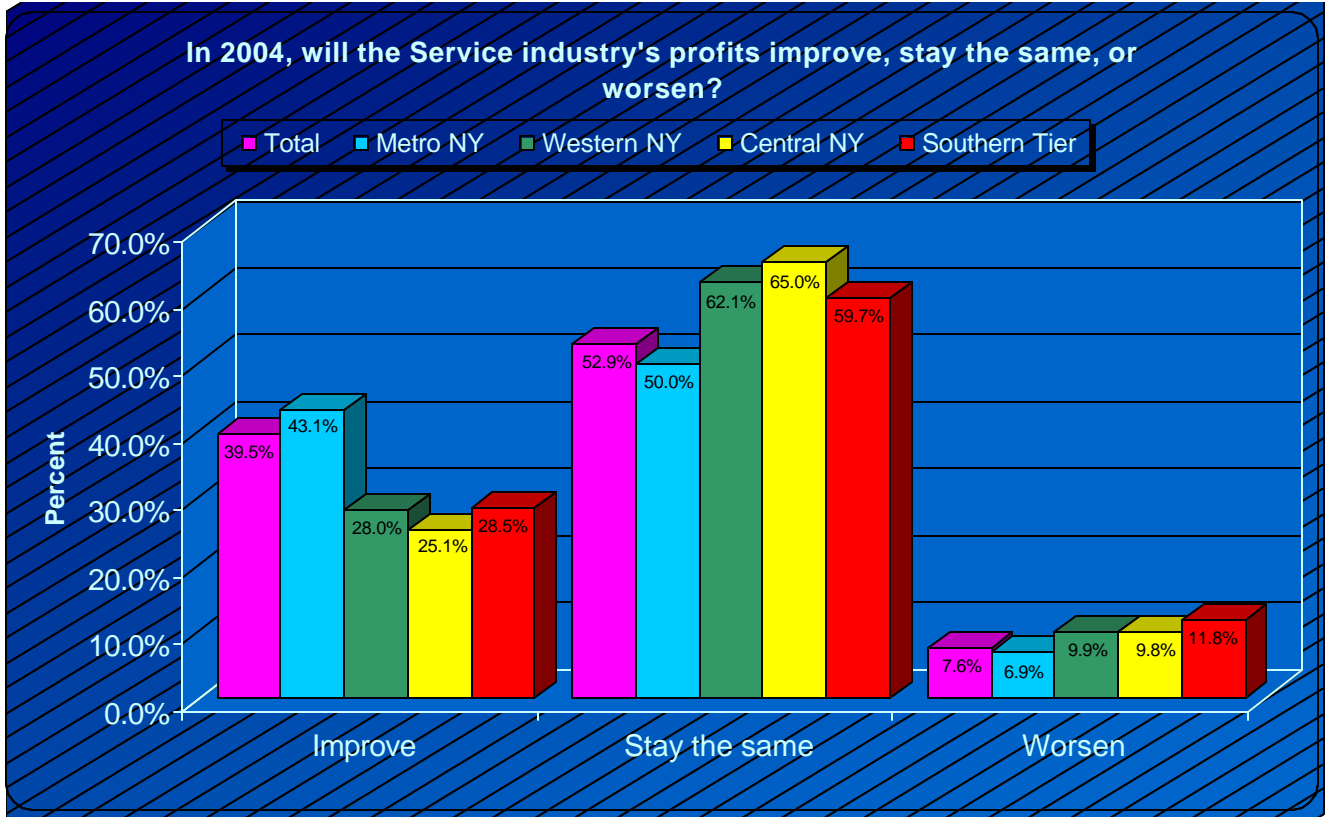
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Question 8L: In 2004, will the Retail industry's profits improve, stay the same, or worsen?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	22155	17098	3034	1685	338
Improve	7047 31.8%	5984 35.0%	616 20.3%	361 21.4%	86 25.4%
Stay the same	10092 45.6%	7523 44.0%	1460 48.1%	951 56.4%	158 46.7%
Worsen	5016 22.6%	3591 21.0%	958 31.6%	373 22.1%	94 27.8%
No Response	1611	1368	114	120	9

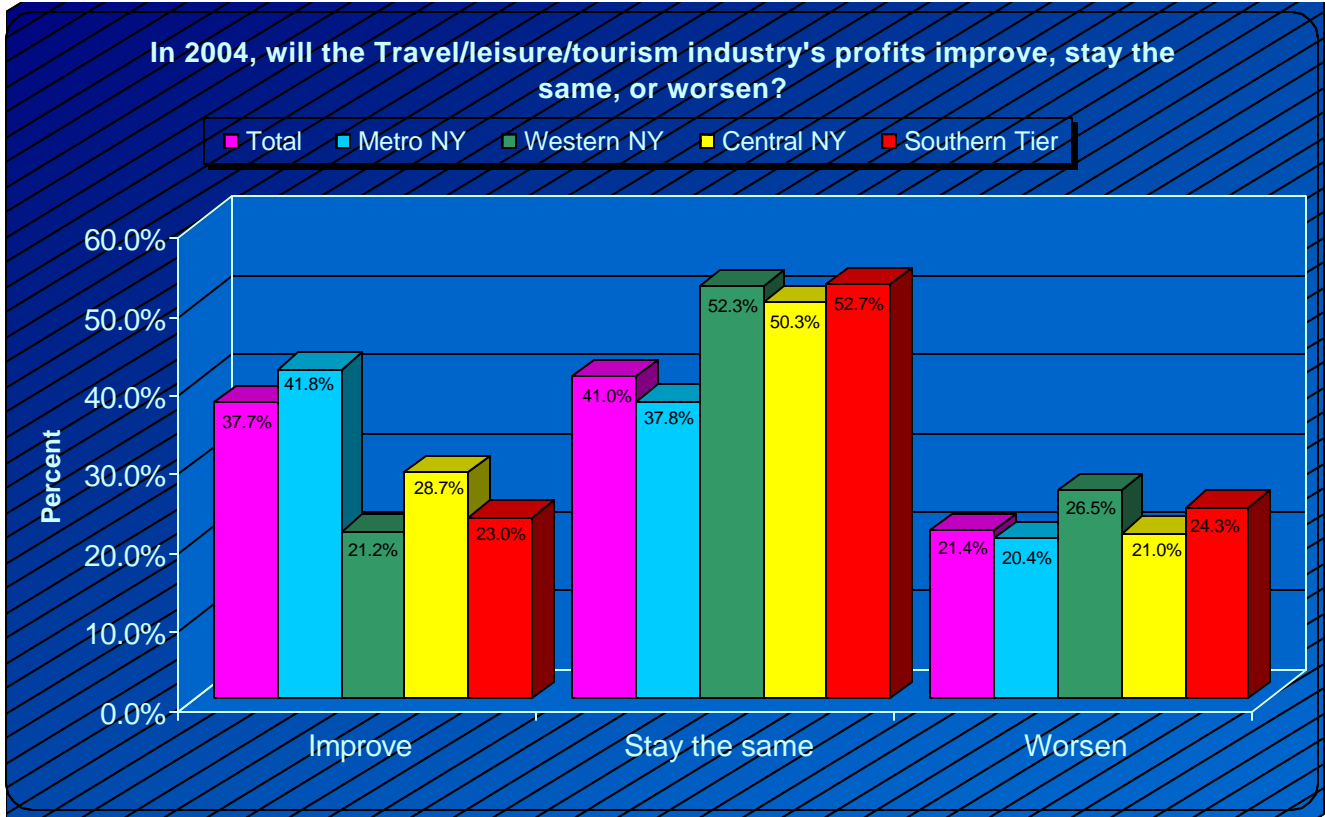
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Question 8M: In 2004, will the Service industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22504	17440	3012	1722	330
Improve	8894 39.5%	7523 43.1%	844 28.0%	433 25.1%	94 28.5%
Stay the same	11908 52.9%	8720 50.0%	1871 62.1%	1120 65.0%	197 59.7%
Worsen	1702 7.6%	1197 6.9%	297 9.9%	169 9.8%	39 11.8%
No Response	1264	1026	137	84	17

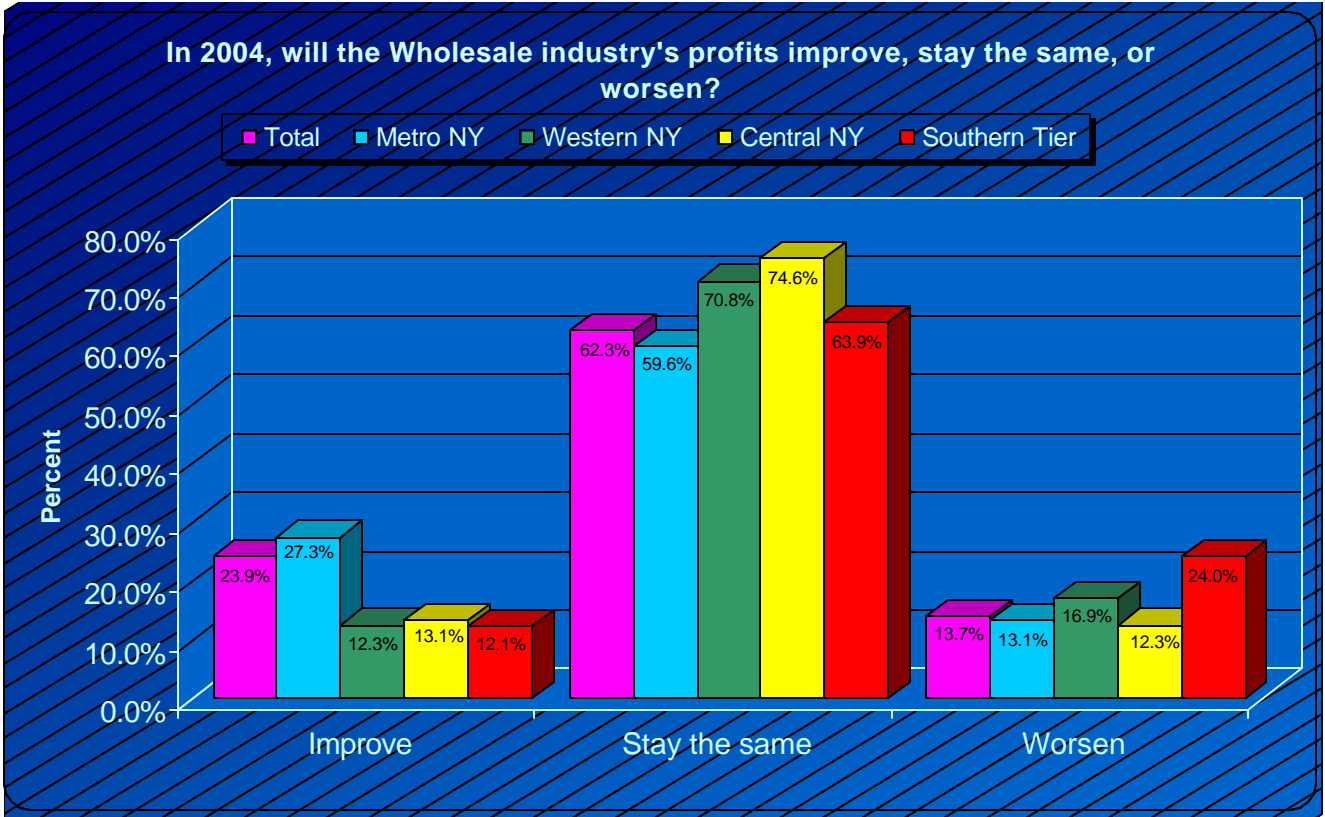
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Question 8N: In 2004, will the Travel/leisure/tourism industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	21808	16756	3013	1722	317
Improve	8216 37.7%	7010 41.8%	639 21.2%	494 28.7%	73 23.0%
Stay the same	8935 41.0%	6326 37.8%	1575 52.3%	867 50.3%	167 52.7%
Worsen	4657 21.4%	3420 20.4%	799 26.5%	361 21.0%	77 24.3%
No Response	1961	1710	137	84	30

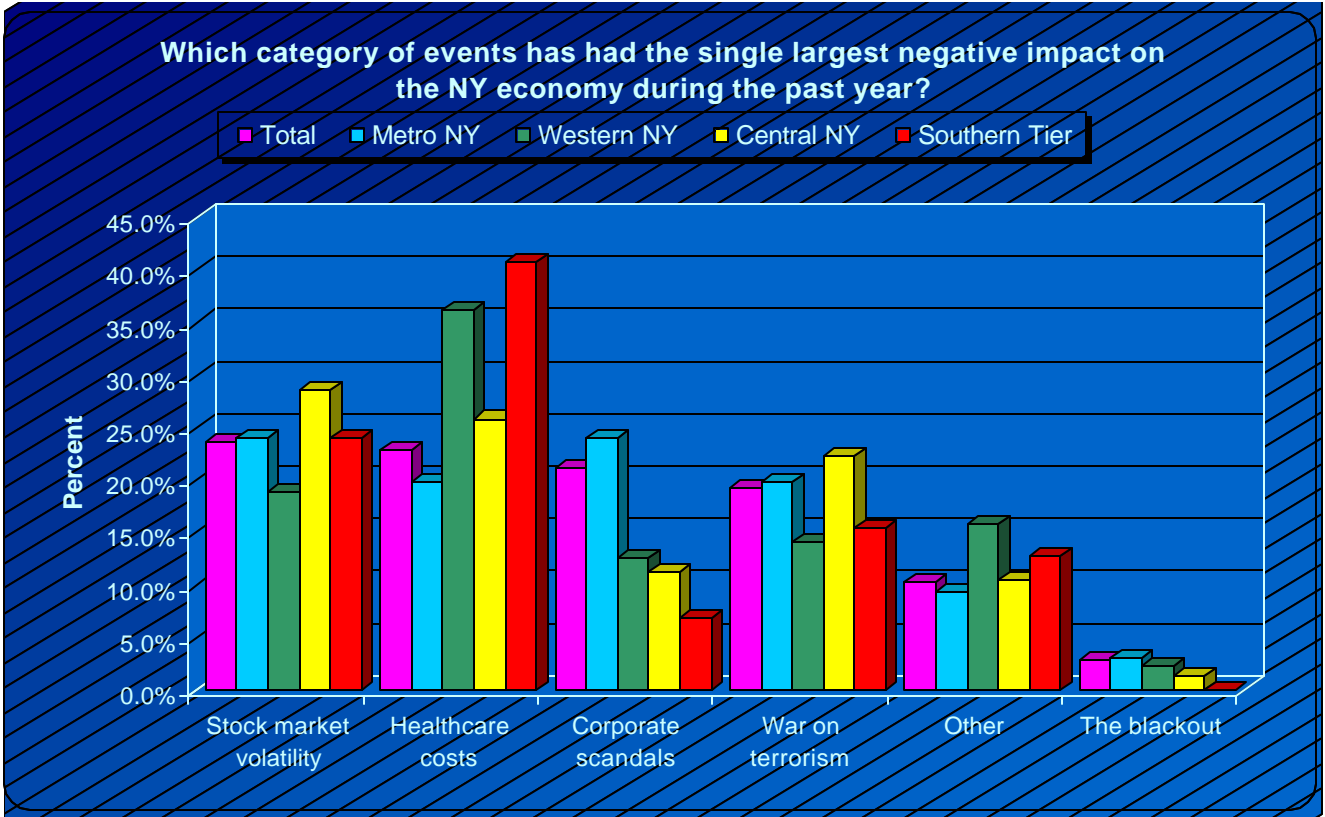
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Question 80: In 2004, will the Wholesale industry's profits improve, stay the same, or worsen?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	21876	16927	2966	1662	321
Improve	5237 23.9%	4616 27.3%	365 12.3%	217 13.1%	39 12.1%
Stay the same	13632 62.3%	10088 59.6%	2099 70.8%	1240 74.6%	205 63.9%
Worsen	3007 13.7%	2223 13.1%	502 16.9%	205 12.3%	77 24.0%
No Response	1892	1539	183	144	26

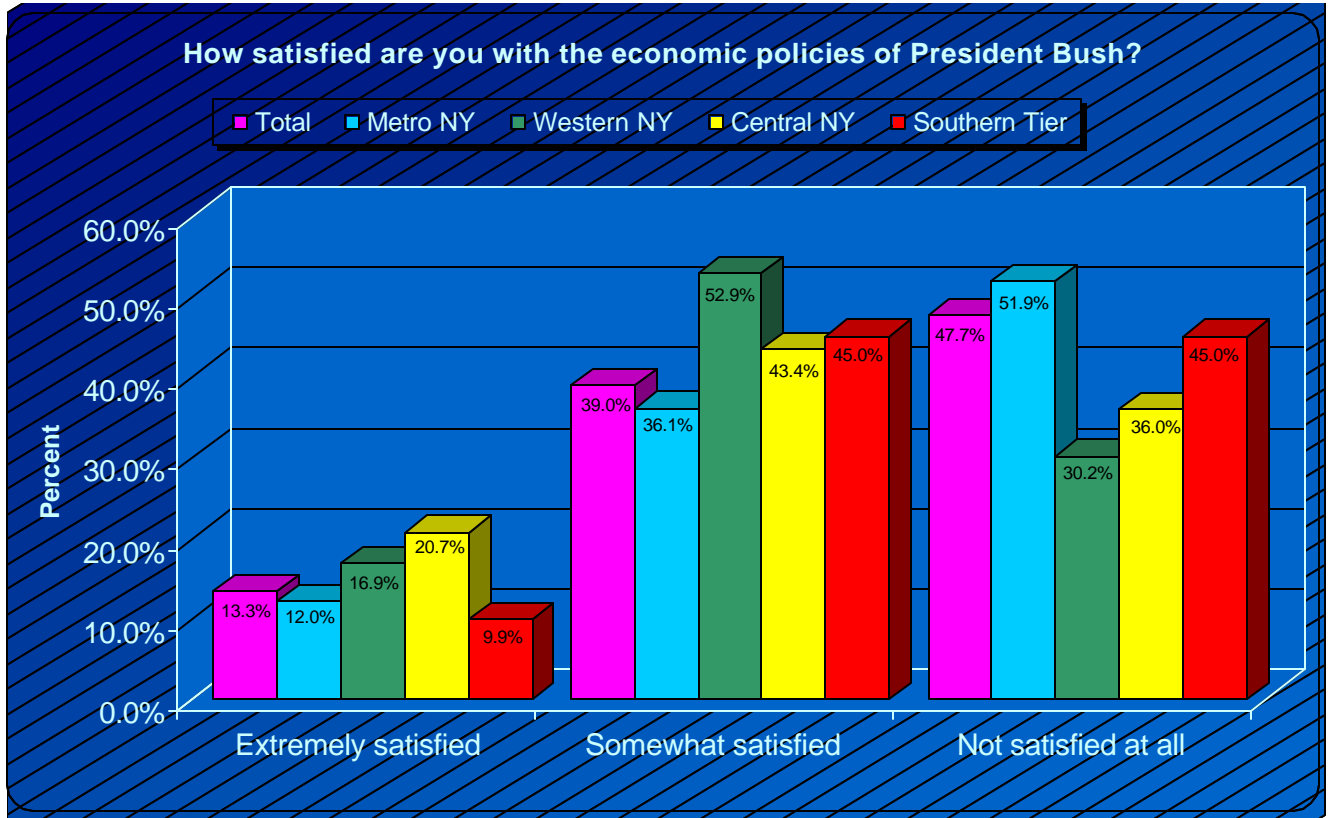
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Question 9: Which category of events has had the single largest negative impact on the NY economy during the past year?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	21340	16416	2898	1722	304
Stock market volatility	5048 23.7%	3933 24.0%	548 18.9%	494 28.7%	73 24.0%
Healthcare costs	4868 22.8%	3249 19.8%	1050 36.2%	445 25.8%	124 40.8%
Corporate scandals	4512 21.1%	3933 24.0%	365 12.6%	193 11.2%	21 6.9%
War on terrorism	4092 19.2%	3249 19.8%	411 14.2%	385 22.4%	47 15.5%
Other	2215 10.4%	1539 9.4%	456 15.7%	181 10.5%	39 12.8%
The blackout	605 2.8%	513 3.1%	68 2.3%	24 1.4%	0 0.0%
No Response	2430	2052	251	84	43

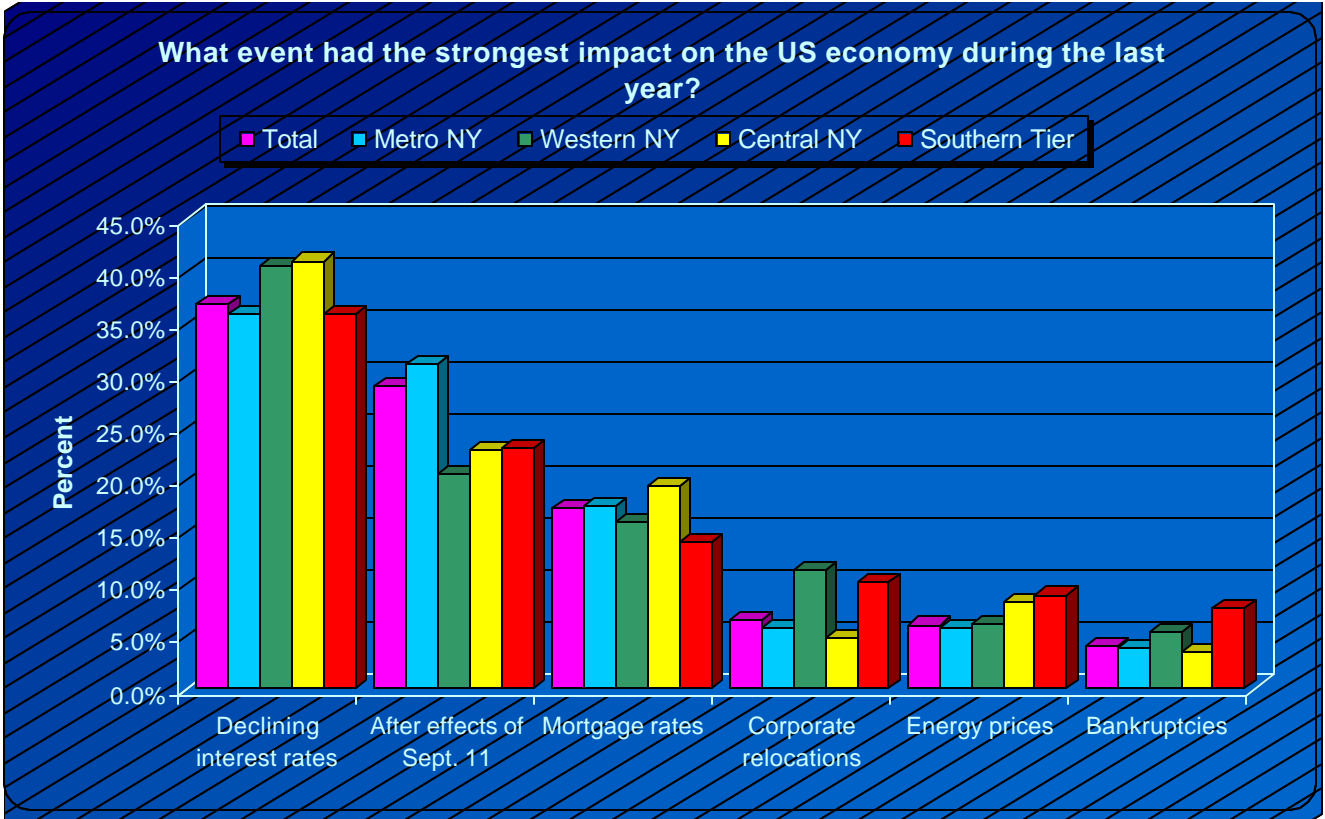
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Question 10: How satisfied are you with the economic policies of President Bush?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23718	18466	3104	1806	342
Extremely satisfied	3155 13.3%	2223 12.0%	525 16.9%	373 20.7%	34 9.9%
Somewhat satisfied	9248 39.0%	6668 36.1%	1643 52.9%	783 43.4%	154 45.0%
Not satisfied at all	11315 47.7%	9575 51.9%	936 30.2%	650 36.0%	154 45.0%
No Response	50	0	46	0	4

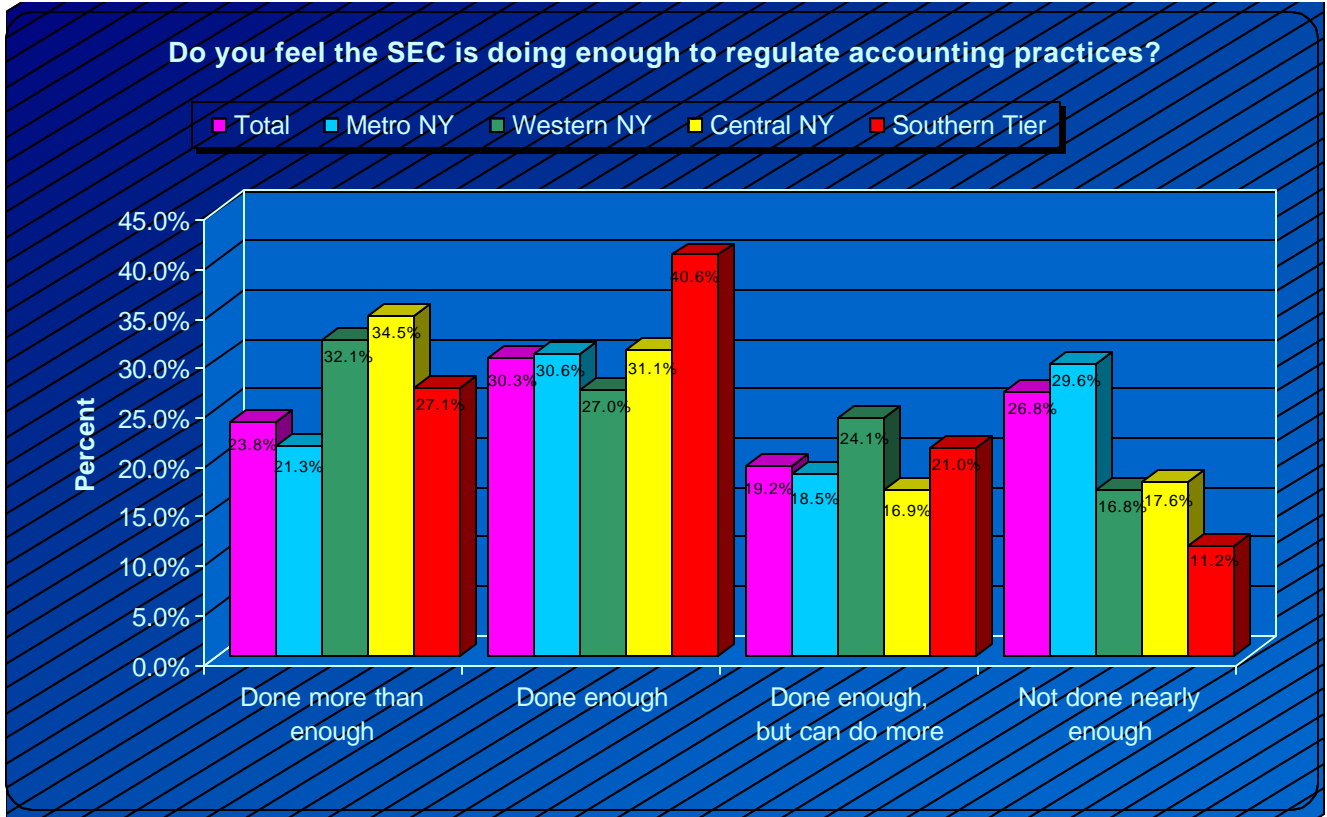
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Question 11: What event had the strongest impact on the US economy during the last year?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22666	17611	2989	1732	334
Declining interest rates	8365 36.9%	6326 35.9%	1209 40.4%	710 41.0%	120 35.9%
After effects of Sept. 11	6561 28.9%	5471 31.1%	616 20.6%	397 22.9%	77 23.1%
Mortgage rates	3941 17.4%	3078 17.5%	479 16.0%	337 19.5%	47 14.1%
Corporate relocations	1486 6.6%	1026 5.8%	342 11.4%	84 4.8%	34 10.2%
Energy prices	1383 6.1%	1026 5.8%	183 6.1%	144 8.3%	30 9.0%
Bankruptcies	930 4.1%	684 3.9%	160 5.4%	60 3.5%	26 7.8%
No Response	1100	855	160	72	13

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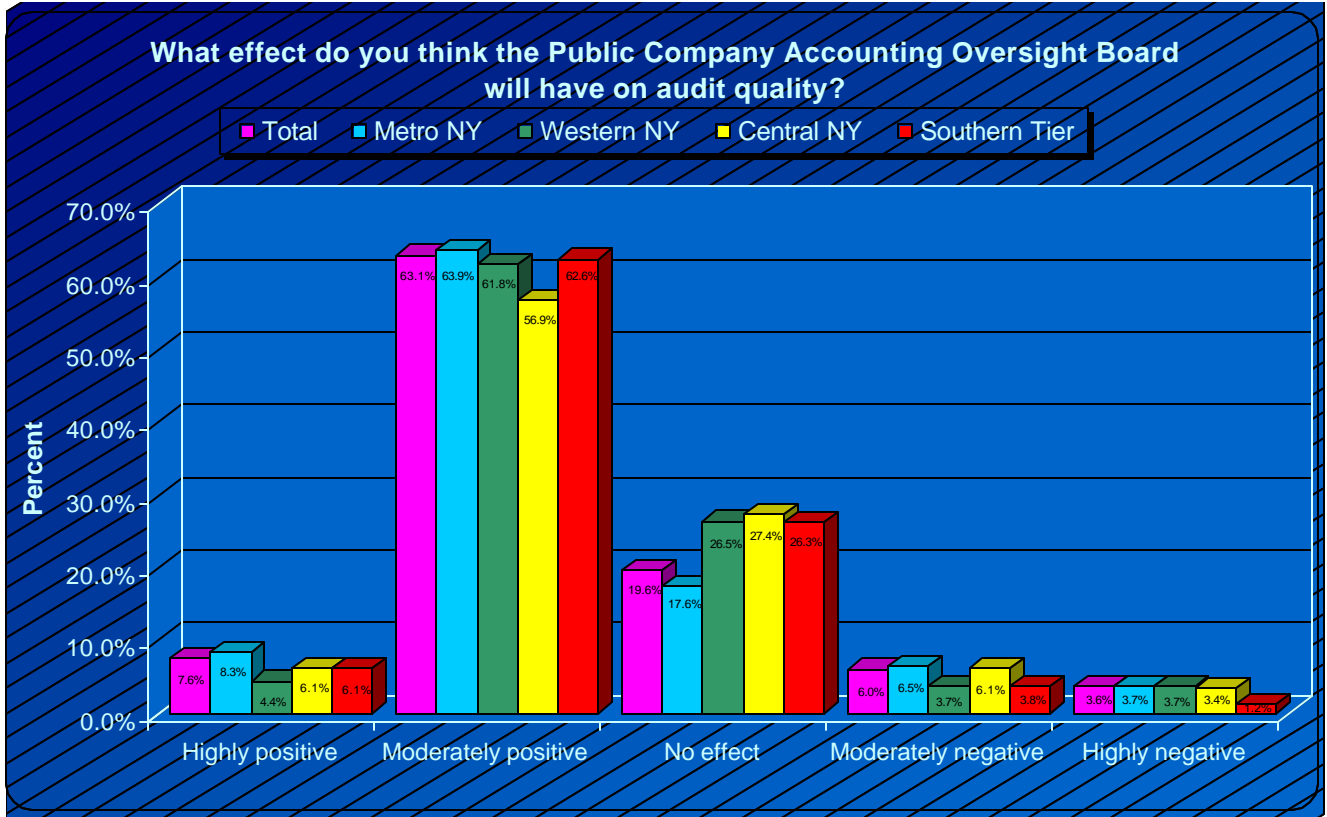


Question 12:

Do you feel the SEC is doing enough to regulate accounting practices?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23721	18466	3126	1782	347
Done more than enough	5645 23.8%	3933 21.3%	1004 32.1%	614 34.5%	94 27.1%
Done enough	7181 30.3%	5642 30.6%	844 27.0%	554 31.1%	141 40.6%
Done enough, but can do more	4547 19.2%	3420 18.5%	753 24.1%	301 16.9%	73 21.0%
Not done nearly enough	6348 26.8%	5471 29.6%	525 16.8%	313 17.6%	39 11.2%
No Response	47	0	23	24	0

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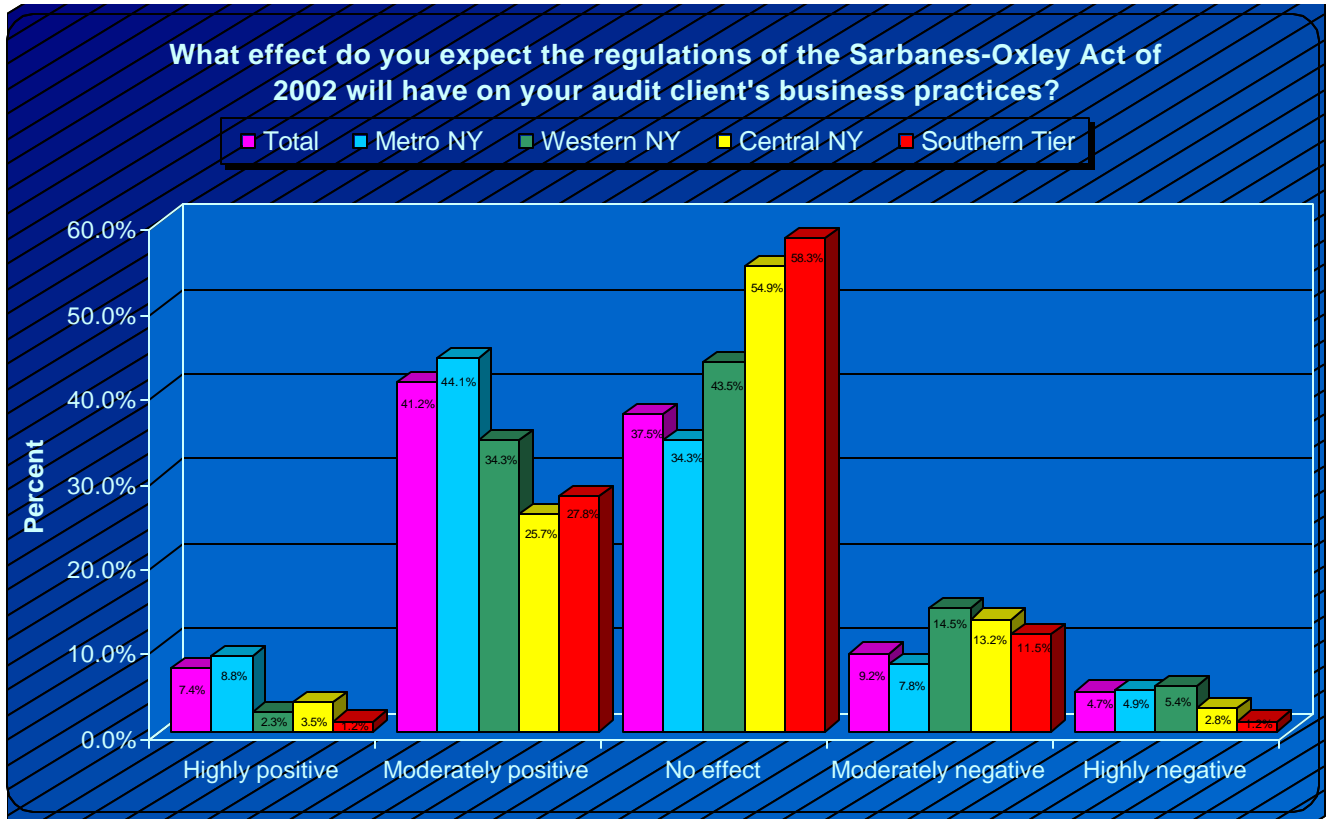


Question 13:

What effect do you think the Public Company Accounting Oversight Board will have on audit quality?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23670	18467	3104	1757	342
Highly positive	1805 7.6%	1539 8.3%	137 4.4%	108 6.1%	21 6.1%
Moderately positive	14928 63.1%	11798 63.9%	1917 61.8%	999 56.9%	214 62.6%
No effect	4643 19.6%	3249 17.6%	822 26.5%	482 27.4%	90 26.3%
Moderately negative	1432 6.0%	1197 6.5%	114 3.7%	108 6.1%	13 3.8%
Highly negative	862 3.6%	684 3.7%	114 3.7%	60 3.4%	4 1.2%
No Response	98	0	46	48	4

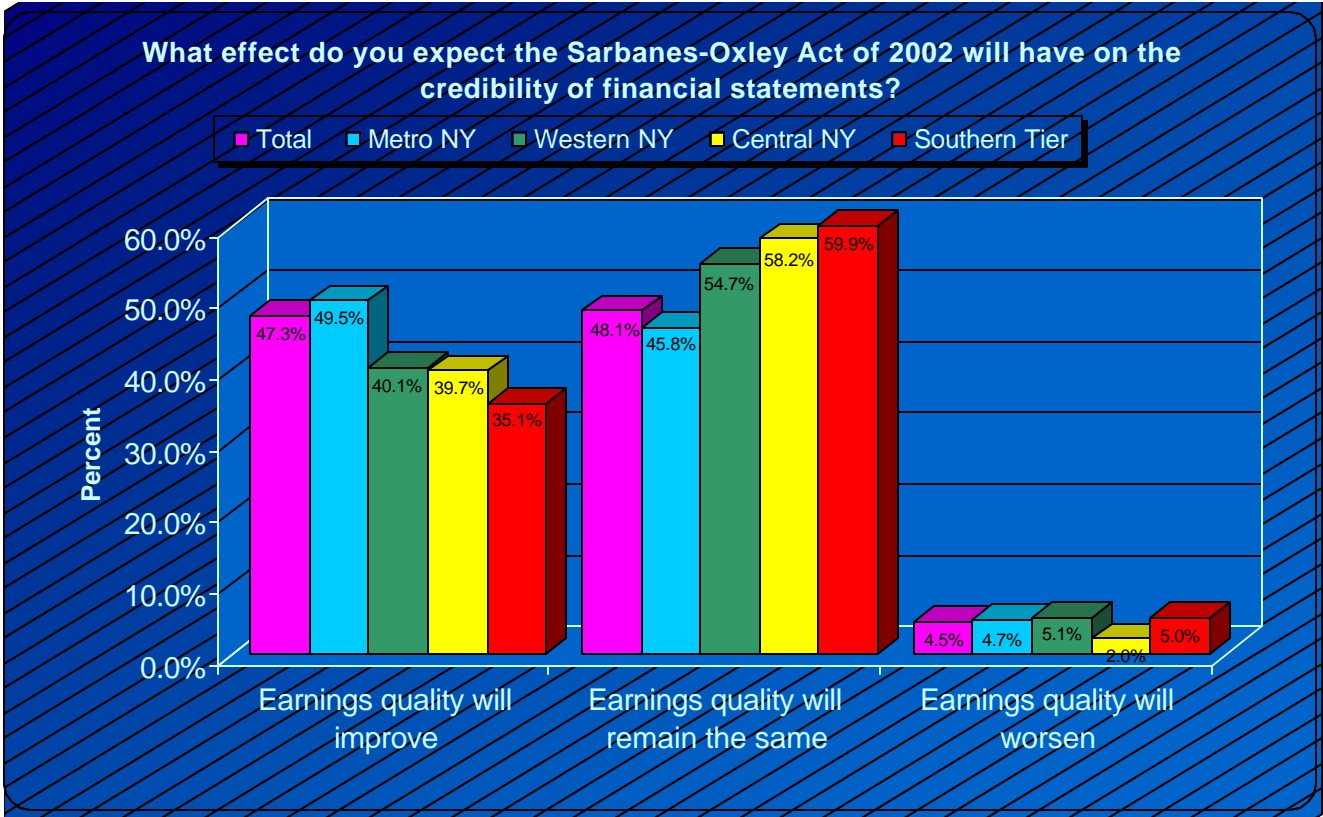
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Question 14: What effect do you expect the regulations of the Sarbanes -Oxley Act of 2002 will have on your audit client's business practices?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22501	17440	2990	1733	338
Highly positive	1671 7.4%	1539 8.8%	68 2.3%	60 3.5%	4 1.2%
Moderately positive	9260 41.2%	7694 44.1%	1027 34.3%	445 25.7%	94 27.8%
No effect	8433 37.5%	5984 34.3%	1301 43.5%	951 54.9%	197 58.3%
Moderately negative	2070 9.2%	1368 7.8%	434 14.5%	229 13.2%	39 11.5%
Highly negative	1067 4.7%	855 4.9%	160 5.4%	48 2.8%	4 1.2%
No Response	1267	1026	160	72	9

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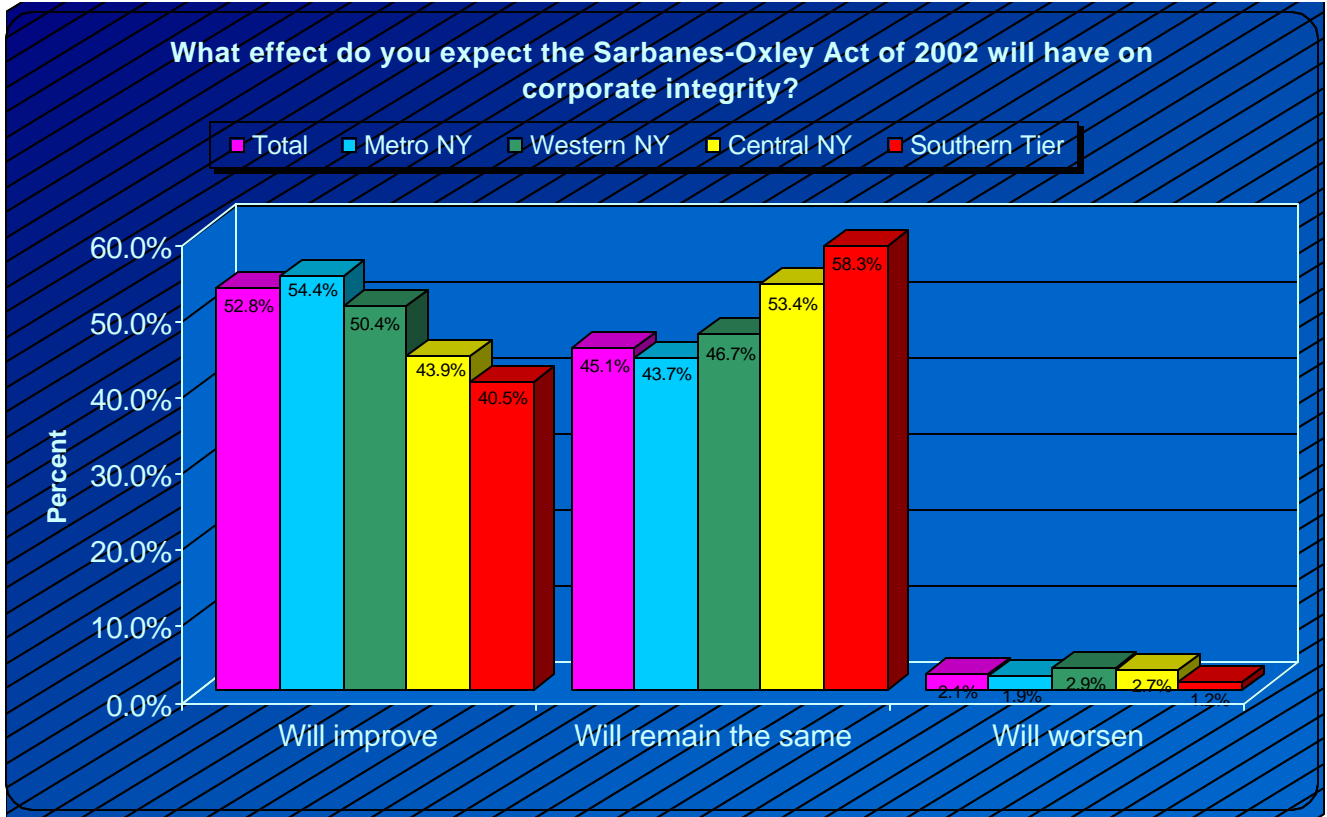


Question 15:

What effect do you expect the Sarbanes-Oxley Act of 2002 will have on the credibility of financial statements?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23520	18295	3126	1757	342
Will improve	11135 47.3%	9062 49.5%	1255 40.1%	698 39.7%	120 35.1%
Will remain the same	11317 48.1%	8378 45.8%	1711 54.7%	1023 58.2%	205 59.9%
Will worsen	1068 4.5%	855 4.7%	160 5.1%	36 2.0%	17 5.0%
No Response	246	171	23	48	4

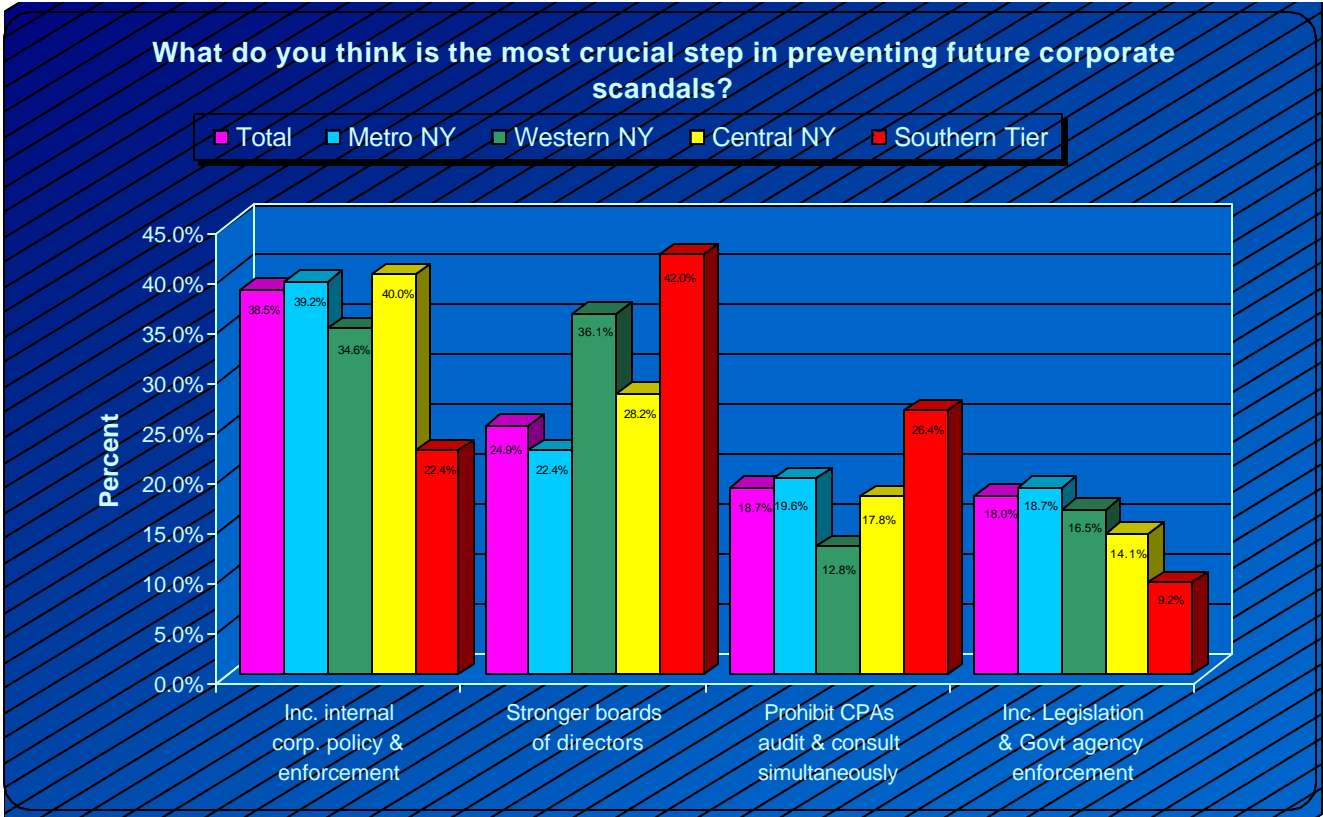
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Question 16: What effect do you expect the Sarbanes-Oxley Act of 2002 will have on corporate integrity?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22857	17611	3126	1782	338
Will improve	12070 52.8%	9575 54.4%	1575 50.4%	783 43.9%	137 40.5%
Will remain the same	10302 45.1%	7694 43.7%	1460 46.7%	951 53.4%	197 58.3%
Will worsen	485 2.1%	342 1.9%	91 2.9%	48 2.7%	4 1.2%
No Response	911	855	23	24	9

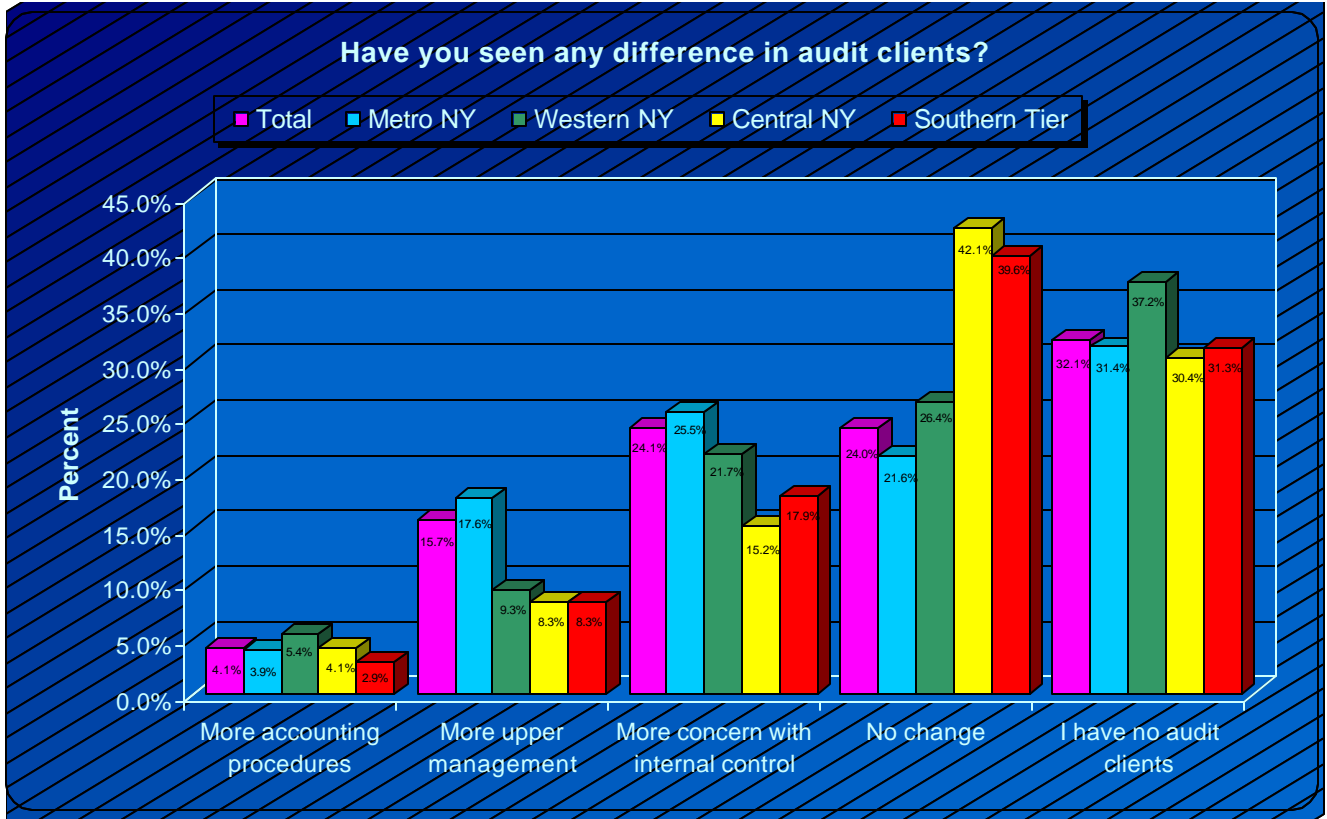
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Question 17: What do you think is the most crucial step in preventing future corporate scandals?

	<u>Total</u>	<u>Metro NY</u>	<u>Western NY</u>	<u>Central NY</u>	<u>Southern Tier</u>
Total	23283	18296	3035	1626	326
Increase internal corp. policy & enforcement	8954 38.5%	7181 39.2%	1050 34.6%	650 40.0%	73 22.4%
Stronger boards of directors	5794 24.9%	4104 22.4%	1095 36.1%	458 28.2%	137 42.0%
Prohibit CPAs audit & consult simultaneously	4354 18.7%	3591 19.6%	388 12.8%	289 17.8%	86 26.4%
Increase Legislation & Govt agency enforcement	4181 18.0%	3420 18.7%	502 16.5%	229 14.1%	30 9.2%
No Response	487	171	114	181	21

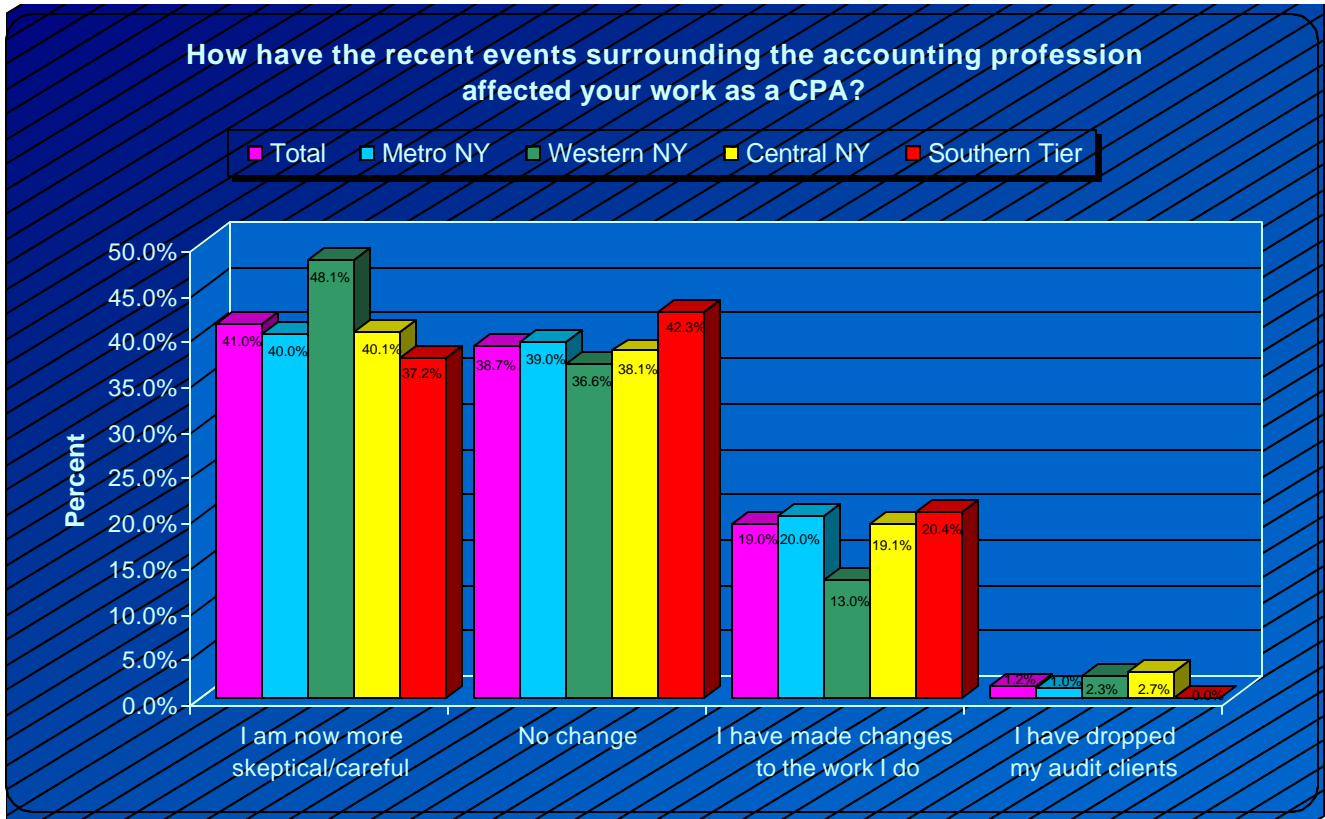
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Question 18: Have you seen any difference in audit clients?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	22442	17440	2944	1745	313
More accounting procedures	925 4.1%	684 3.9%	160 5.4%	72 4.1%	9 2.9%
More upper management	3522 15.7%	3078 17.6%	274 9.3%	144 8.3%	26 8.3%
More concern with internal control	5405 24.1%	4445 25.5%	639 21.7%	265 15.2%	56 17.9%
No change	5396 24.0%	3762 21.6%	776 26.4%	734 42.1%	124 39.6%
I have no audit clients	7194 32.1%	5471 31.4%	1095 37.2%	530 30.4%	98 31.3%
No Response	1325	1026	205	60	34

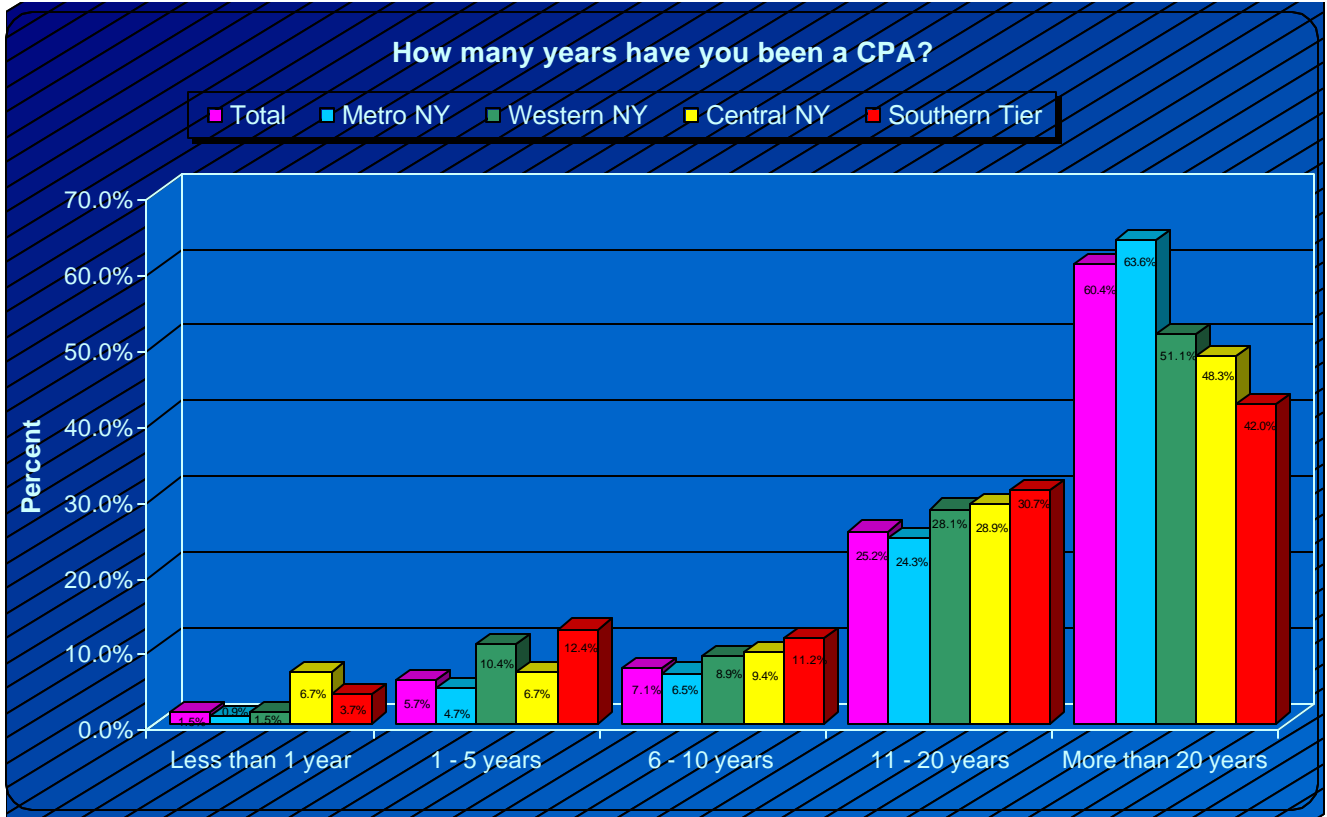
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Question 19: How have the recent events surrounding the accounting profession affected your work as a CPA?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23044	17953	2989	1769	333
I am now more skeptical/careful	9453 41.0%	7181 40.0%	1438 48.1%	710 40.1%	124 37.2%
No change	8920 38.7%	7010 39.0%	1095 36.6%	674 38.1%	141 42.3%
I have made changes to the work I do	4384 19.0%	3591 20.0%	388 13.0%	337 19.1%	68 20.4%
I have dropped my audit clients	287 1.2%	171 1.0%	68 2.3%	48 2.7%	0 0.0%
No Response	722	513	160	36	13

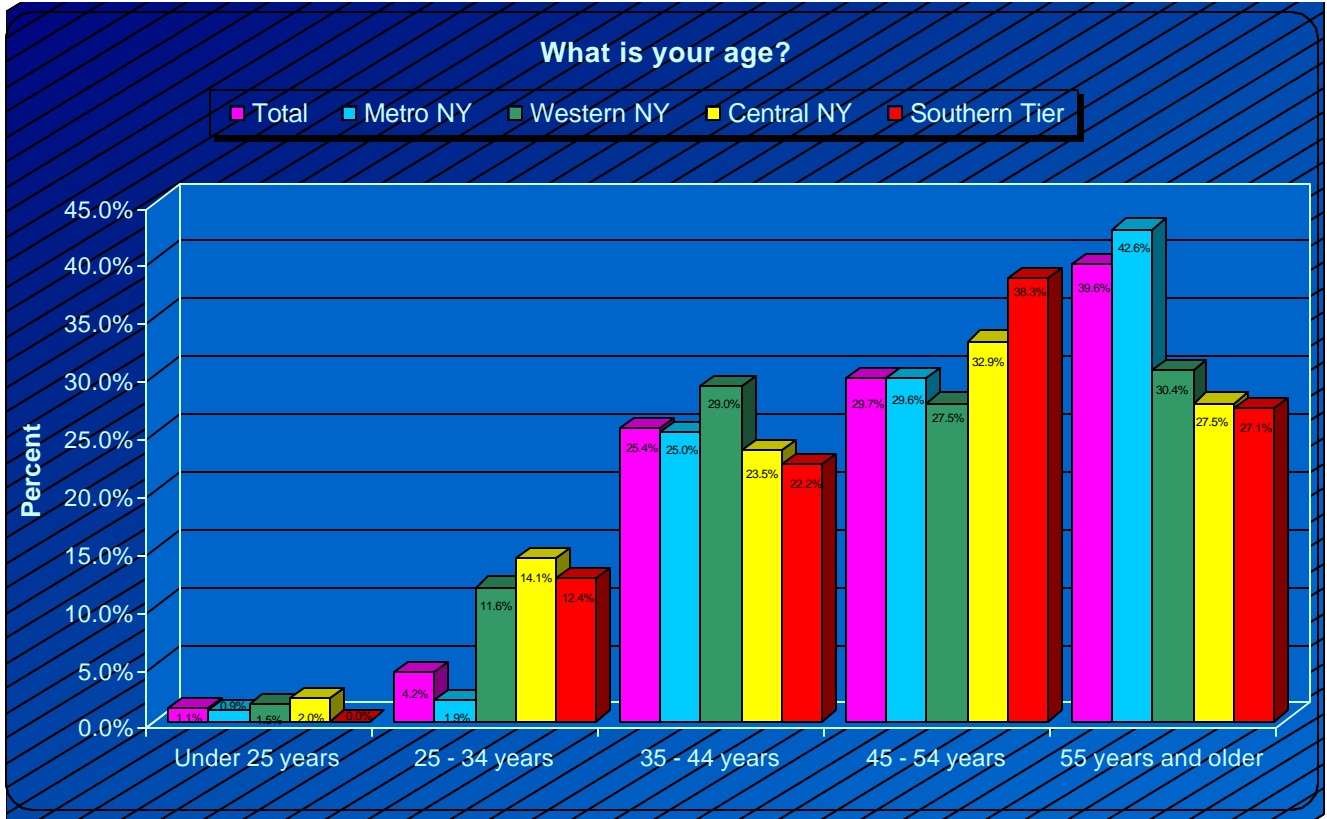
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Question 20: How many years have you been a CPA?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23518	18295	3081	1794	348
Less than 1 year	350 1.5%	171 0.9%	46 1.5%	120 6.7%	13 3.7%
1 - 5 years	1337 5.7%	855 4.7%	319 10.4%	120 6.7%	43 12.4%
6 - 10 years	1679 7.1%	1197 6.5%	274 8.9%	169 9.4%	39 11.2%
11 - 20 years	5937 25.2%	4445 24.3%	867 28.1%	518 28.9%	107 30.7%
More than 20 years	14215 60.4%	11627 63.6%	1575 51.1%	867 48.3%	146 42.0%
No Response	251	171	68	12	0

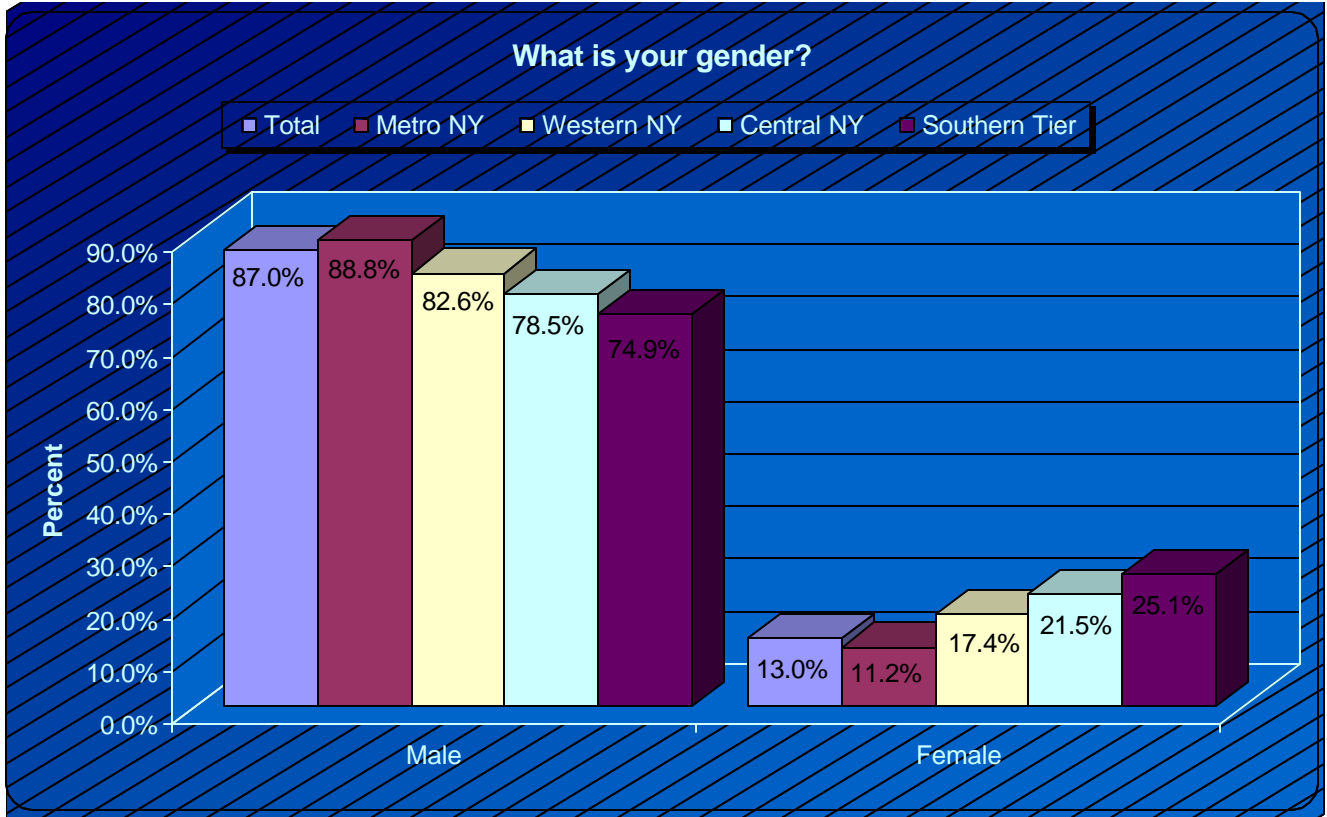
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Question 22: What is your age?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23755	18465	3149	1794	347
Under 25 years	253 1.1%	171 0.9%	46 1.5%	36 2.0%	0 0.0%
25 - 34 years	1003 4.2%	342 1.9%	365 11.6%	253 14.1%	43 12.4%
35 - 44 years	6027 25.4%	4616 25.0%	913 29.0%	421 23.5%	77 22.2%
45 - 54 years	7061 29.7%	5471 29.6%	867 27.5%	590 32.9%	133 38.3%
55 years and older	9411 39.6%	7865 42.6%	958 30.4%	494 27.5%	94 27.1%
No Response	12	0	0	12	0

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Question 23: What is your gender?

	Total	Metro NY	Western NY	Central NY	Southern Tier
Total	23581	18295	3149	1794	343
Male	20510	16243	2601	1409	257
Female	3071	2052	548	385	86
No Response	187	171	0	12	4