

# The Economics of Law Practice in Ohio

## Desktop Reference for 2007

Survey Published by:

The OSBA Solo, Small Firm  
& General Practice Section,  
Columbus, Ohio

Financial Support Provided by:

Ohio Bar Liability  
Insurance Company

Ohio State Bar Foundation



OHIO STATE BAR  
ASSOCIATION

EST 1880

# ***The Economics of Law Practice in Ohio, a Desktop Reference for 2007***

## **INTRODUCTION**

During the spring of 2007, the Ohio State Bar Association's (OSBA) Section on Solo, Small Firms and General Practice surveyed the Ohio legal community on the economics of law practice. As in 2004, an on-line survey was utilized replacing mail-based survey instruments provided in the past.

Similar studies were undertaken in 2004, 2001, 1998, 1994 and 1990. The objectives of these studies were to determine, among other things:

- current demographics of practicing attorneys;
- attorney net income by practice category, gender, field of law, office location, work status, years in practice and firm size;
- associate, legal assistant, and secretary compensation by years of experience and office location;
- prevailing average hourly billing rates for attorneys by a variety of indicators, and legal assistants by years of experience, firm size and office location;
- attorney time allocated to billable and non-billable professional activities; and
- overhead associated with maintaining a private practice by office location and firm size.

The above information has been consolidated into this reference to help guide attorneys as they plan and manage their professional lives. Attorneys can compare themselves and their firms against "norms" established by the aggregation of survey data. Norms include statistics which are organized by combinations of office location, firm size, gender, work status (full- vs. part-time), practice class, area of legal concentration and years of practice. Time series information is also provided to denote trends.

## Methods and Measures

Survey results are based on an on-line survey fielded during April and May, 2007 consisting of 47 questions. The entire active, in-state membership with e-mail addresses was surveyed. 25,437 e-mails to potential respondents were broadcasted with two follow-ups. There were 1,325 returns from members receiving the survey. All data obtained from returned questionnaires were tabulated and analyzed by the Applied Statistics Laboratory of Ann Arbor, Michigan.

To help practitioners interpret the information provided in the exhibits below, here is a brief discussion of measures of central tendency (median and mean) and dispersion (spread).

### Measures of Central Tendency

The mean (also called the average or arithmetic average) is calculated by adding the values of all responses, then dividing by the number of responses.

*Example:* Three responses—1, 2 and 3—are reported. The average is calculated by adding their values ( $1 + 2 + 3 = 6$ ), then dividing by the number of responses (3). Thus, the average is  $6 \div 3 = 2$ .

The median is the middle value of a series (distribution) of values, which is initially rank-ordered (from low to high and/or *vice versa*). By definition, half the numbers are greater and half are less than the median. Both mean and median values are used throughout this survey report to denote the measure of central tendency.

Use of the median as a statistic for central tendency reduces the effect of “outliers” (extremely high or low values, such as 30), while the average does not.

*Example:* Three responses—1, 2 and 30—are reported. The *median* is the middle number of the order of distribution (1, 2, 30) or 2. The *average* of this same distribution is 33 divided by 3 = 11.

### Measures of Dispersion (Spread)

The dispersion of data around the median (the 50<sup>th</sup> percentile) generally is based on three values:

25th percentile (lower quartile). One-fourth of the values are less and three-fourths are more than this value.

75th percentile (upper quartile). Three-fourths of the values are less and one-fourth are more than this value.

95th percentile. Ninety-five percent of the values are less and five percent are more than this value.

### Geographic Areas Defined

Sixteen geographic areas were included to denote office location. Some exhibits in this report included all 16 areas, while most display fewer, collapsed regions to maintain a reasonable number of observations for reporting findings. Regions are defined as follows:

**Region**

Greater Cleveland  
Greater Cincinnati  
Greater Columbus  
Dayton  
Northeast Region  
Northwest Region  
Southern Region

**Geographic areas included:**

Downtown only / Suburban areas  
Downtown only / Suburban areas  
Downtown only / Suburban areas  
Canton, Akron, Youngstown and other Northeastern Ohio areas  
Toledo and other Northwestern cities and areas  
Includes Southeastern, Southwestern and Central Regions  
excluding cities named above

**Interpreting Findings**

Because the survey was conducted in the spring of 2007, net income, gross revenue and overhead expense represent 2006 values. All other data represent 2007 values covering the responses received in April and May 2007. *Net income* represents all personal income from legal work (after expenses) or salaries from the practice of law, before taxes, for 2006. Bonus information was not addressed as a separate question and may or may not have been included by respondents.

To denote gaps such as the “gender gap” of reporting incomes, the term “gap” is used on selected exhibits as a proportion calculated as the median value of one group divided by another. Hypothetically, a reported income of \$75,000 for a group of female attorneys divided by \$100,000 for a like group of male attorneys yields the proportion of .75. This could be interpreted in plain English as this group of females earns “75 cents on the dollar” compared with their male counterparts.

Despite the use of the median to reduce the effect of extremely high or low values (“outliers”), as noted above, readers should use particular caution in interpreting data when only a small number of responses are available. In such cases, readers are advised to “group up” to a larger geographic area or practice category, where appropriate, in order not to distort reality. Generally, no value is represented if fewer than five responses were reported. In some instances, an exhibit may list fewer than five responses if the data were deemed important enough, with the understanding that the reader should use care when drawing inferences from such a small sample.

Personnel planning and decision-making include many factors not covered in surveys of this scope or nature. However, this report provides ranges of values that can help in developing sound and equitable hiring and compensation policies.

**Margins of Error**

Margins of error (sampling error) are provided for three key measures: attorney 2006 mean net income (plus or minus 3.3 percent of the mean value), attorney 2007 mean hourly billing rates (plus or minus 1.4 percent), and mean total hours worked (accounted for) in the average 2007 workweek (plus or minus 1.7 percent).

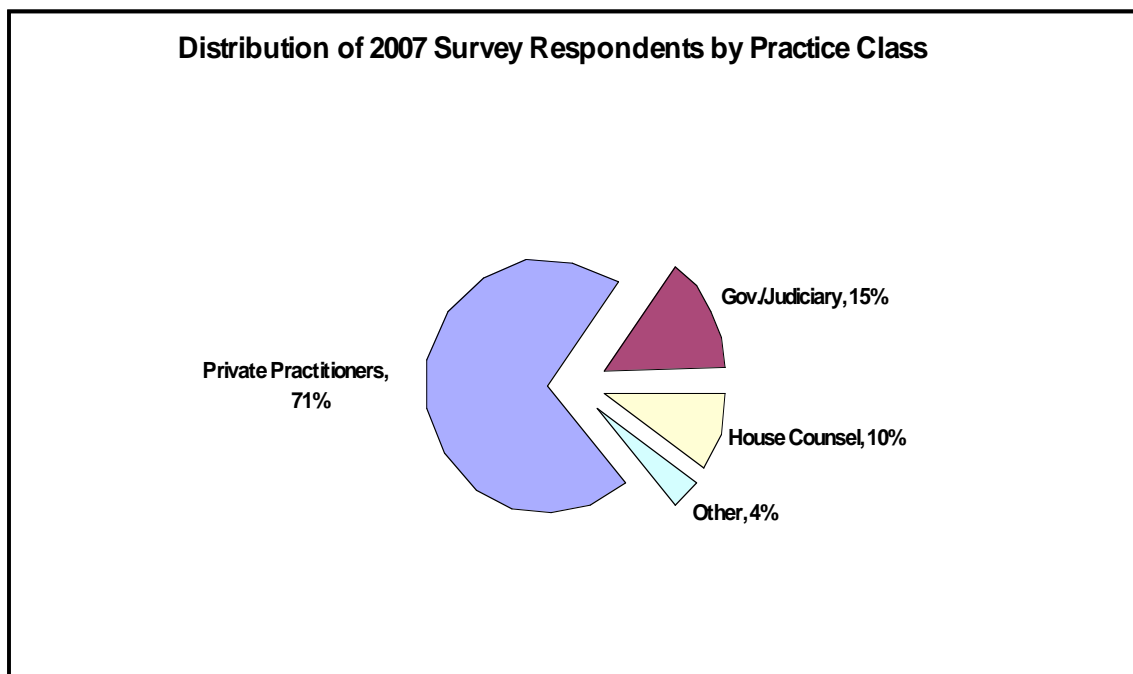
## SUMMARY PROFILE OF THE TYPICAL OHIO ATTORNEY AND FIRM

This section summarizes key statistics derived from the survey. Emphasis here is on the concerns of the “average” attorney and the “average” firm with respect to net income, hourly billing rates and office management practices.

### Membership Demographics

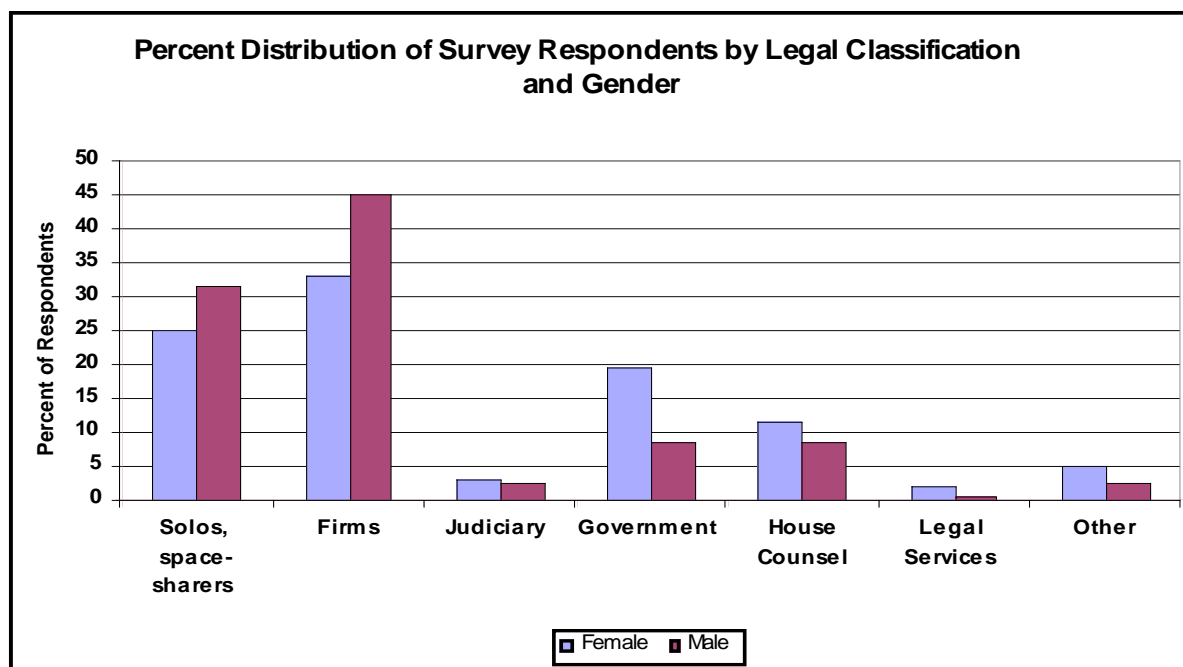
The typical attorney has been in practice for 18 years (median value). The average male attorney has been in practice 22 years. The average female attorney has been in practice for 13 years. Females represent 32 percent of respondents. Approximately 71 percent of respondents are private practitioners. Of the remainder, 15 percent work in government agencies including the judiciary, 10 percent are in-house counsel and the remaining 5 percent work in other areas. **Exhibit 1** depicts the number and percentage of respondents by practice classification.

#### Exhibit 1



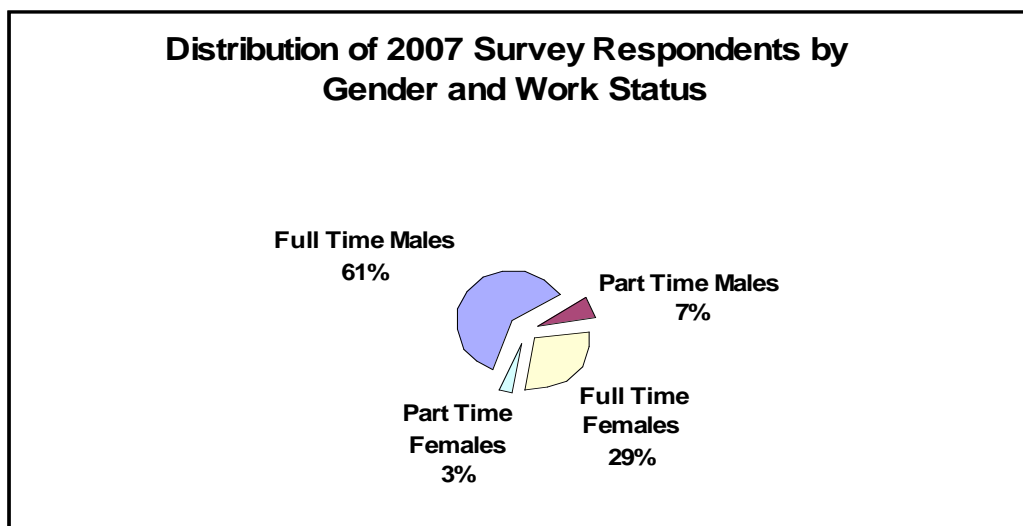
When grouped by practice class, 43 percent of associates are female, while 53 percent of government attorneys, 39 percent of house counsel and 57 percent of legal services attorneys are female. The bar chart shown as **Exhibit 2** distributes survey respondents by practice class and gender.

## Exhibit 2



Approximately 10 percent of all attorneys and 11 percent of private practitioners report they practice law on a part-time basis. While 7 percent of male private practitioners work part time, 3.3 percent of female private practitioners work part-time. Most attorneys who report that they practice part time are sole practitioners/space sharers. **Exhibit 3** distributes survey respondents by gender and work status.

## Exhibit 3



## 2006 Attorney Net Income

The median net income reported for all respondents (part- and full-time) is \$85,000. Mean (average) net income for all respondents (part- and full-time) is \$123,010. The median net income reported for respondents working full time for calendar year 2006, or the last fiscal year reported, (hereafter, 2006) is \$88,600. The mean (average) net income for respondents working full time is \$126,902. Part-time respondents report incomes of \$70,000 (median value) and \$85,263 (mean or average value).

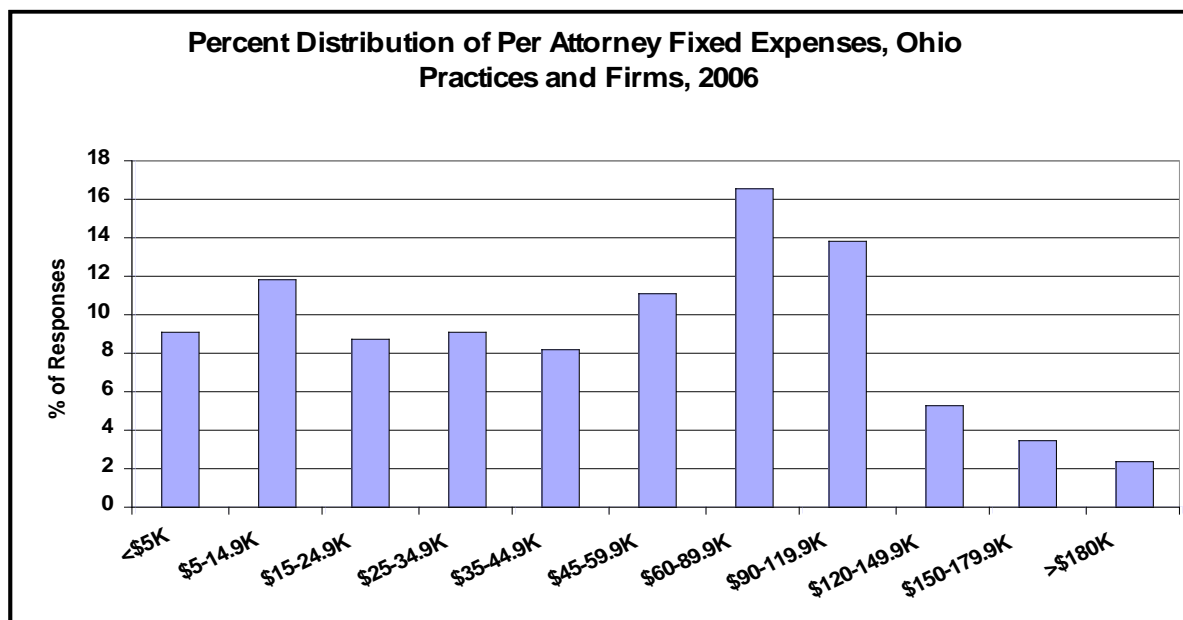
## 2007 Hourly Billing Rates and Work Volume

Approximately 96 percent of private practitioners have a standard or usual hourly rate that they apply as a guide, starting point or basis for fee computation. The 2007 reported median hourly billing rate is \$185. The average value is \$197. Median values for compensable work time is 35 hours per week and 50 hours per week for total professional hours worked.

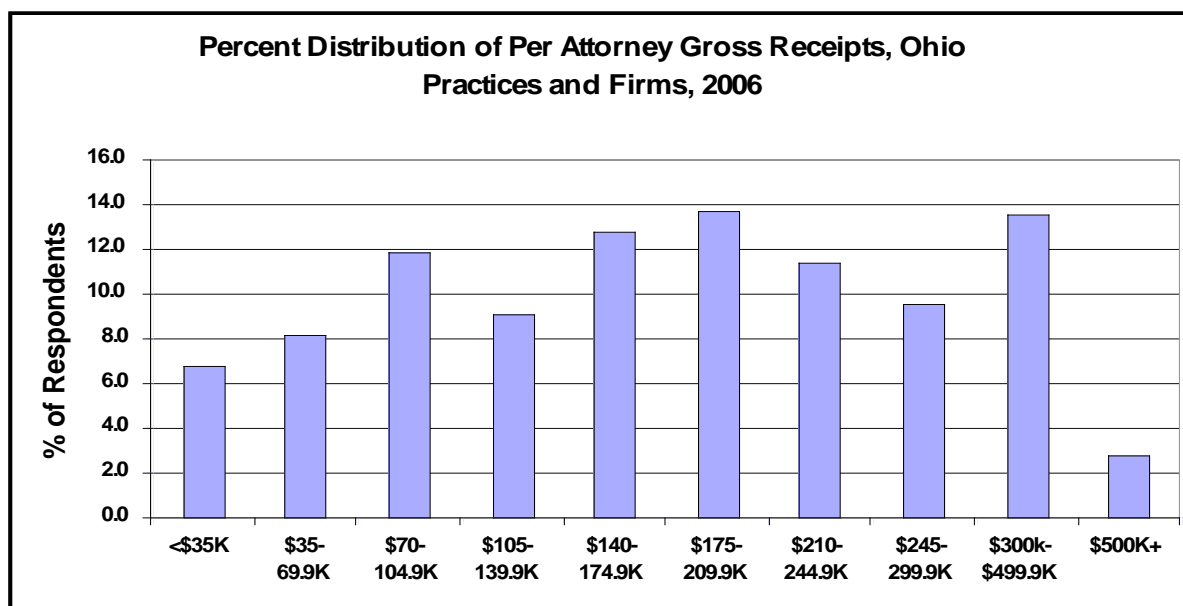
## 2006 Office Expenditures and Revenues

Both office expenditures and gross revenues, on a per-attorney basis, vary across a wide distribution of private practitioners as shown in **Exhibits 4 and 5**.

**Exhibit 4**



**Exhibit 5**



## Trend lines in Income, Hour Billing Rates and Time Expended, 2000-2007

The 2007 survey replicates key questions previously addressed. Note that different attorneys responded to the questionnaires for each time period. **Exhibit 6** is a summary of changes between reporting periods.

### Exhibit 6

#### Summary of Income, Billing Rate and Time Expenditure Changes, 2000 - 2007

<b>Attorney Net Income</b>	<b>Median 2006</b>	<b>Median 2003</b>	<b>Median 2000</b>	<b>Percent Change 2000-2003</b>	<b>Annual % Change 2000-2003</b>	<b>Percent Change 2003-2006</b>	<b>Annual % Change 2003-2006</b>
All Attorneys	\$85,000	\$80,000	\$75,000	6.7%	2.2%	6.3%	2.1%
(Full-time only)	\$88,500	\$85,000	\$80,000	6.3%	2.1%	4.1%	1.4%
Private Practitioners	\$95,000	\$90,000	\$70,000	28.6%	9.5%	5.6%	1.9%
(Full-time only)	\$98,000	\$100,000	\$82,000	22.0%	7.3%	-2.0%	-0.7%
Full-time Males	\$100,000	\$94,500	\$85,000	11.2%	3.7%	5.8%	1.9%
Full-time Females	\$70,000	\$70,000	\$55,000	27.3%	9.1%	0.0%	0.0%
Part-time Males	\$80,000	\$50,000	\$31,000	61.3%	20.4%	60.0%	20.0%
Part-time Females	\$45,000	\$30,000	\$30,000	0.0%	0.0%	50.0%	16.7%

<b>Average Hourly Billing Rate</b>	<b>Median 2007</b>	<b>Median 2004</b>	<b>Median 2001</b>	<b>Percent Change 2001-2004</b>	<b>Annual % Change 2001-2004</b>	<b>Percent Change 2004-2007</b>	<b>Annual % Change 2004-2007</b>
All Private Practitioners	\$185	\$175	\$150	16.7%	5.6%	5.7%	1.9%
(Full-time only)	\$185	\$175	\$150	16.7%	5.6%	5.7%	1.9%
Full-time Males	\$190	\$175	\$150	16.7%	5.6%	8.6%	2.9%
Full-time Females	\$175	\$160	\$125	28.0%	9.3%	9.4%	3.1%
Part-time Males	\$190	\$160	\$130	23.1%	7.7%	18.8%	6.3%
Part-time Females	\$150	\$125	\$125	0.0%	0.0%	20.0%	6.7%

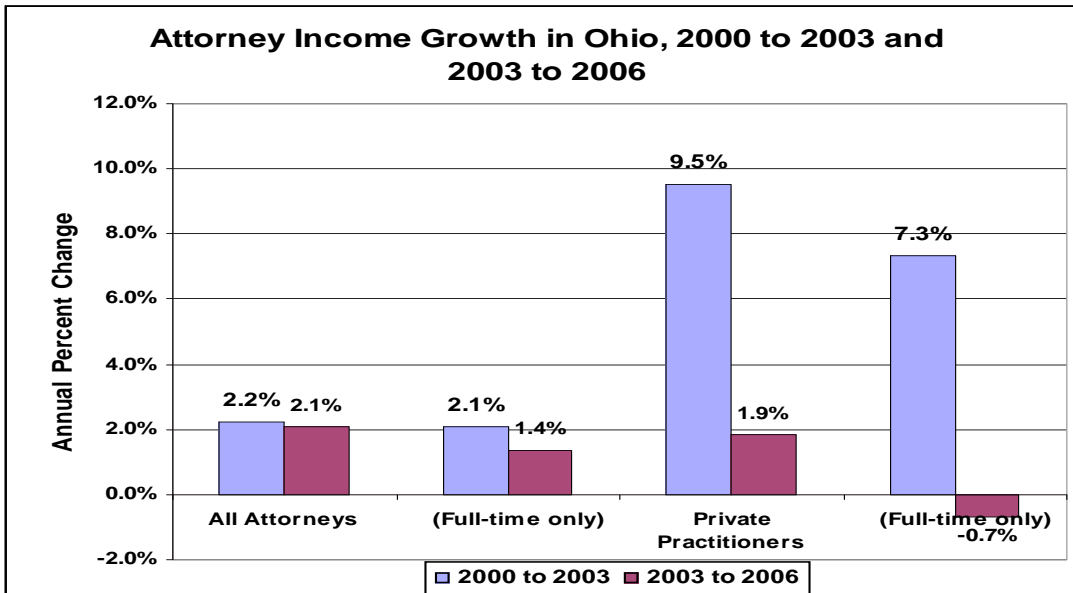
<b>Total Hours in Workweek</b>	<b>Median 2007</b>	<b>Median 2004</b>	<b>Median 2001</b>	<b>Percent Change 2001-2004</b>	<b>Annual % Change 2001-2004</b>	<b>Percent Change 2004-2007</b>	<b>Annual % Change 2004-2007</b>
All Private Practitioners	50	50	47	6.4%	2.1%	0.0%	0.0%
(Full-time only)	50	50	48	4.2%	1.4%	0.0%	0.0%
Full-time Males	50	50	48	4.2%	1.4%	0.0%	0.0%
Full-time Females	50	45	45	0.0%	0.0%	11.1%	3.7%
Part-time Males	40	36	34	5.9%	2.0%	11.1%	3.7%
Part-time Females	30	30	39	-23.1%	-7.7%	0.0%	0.0%

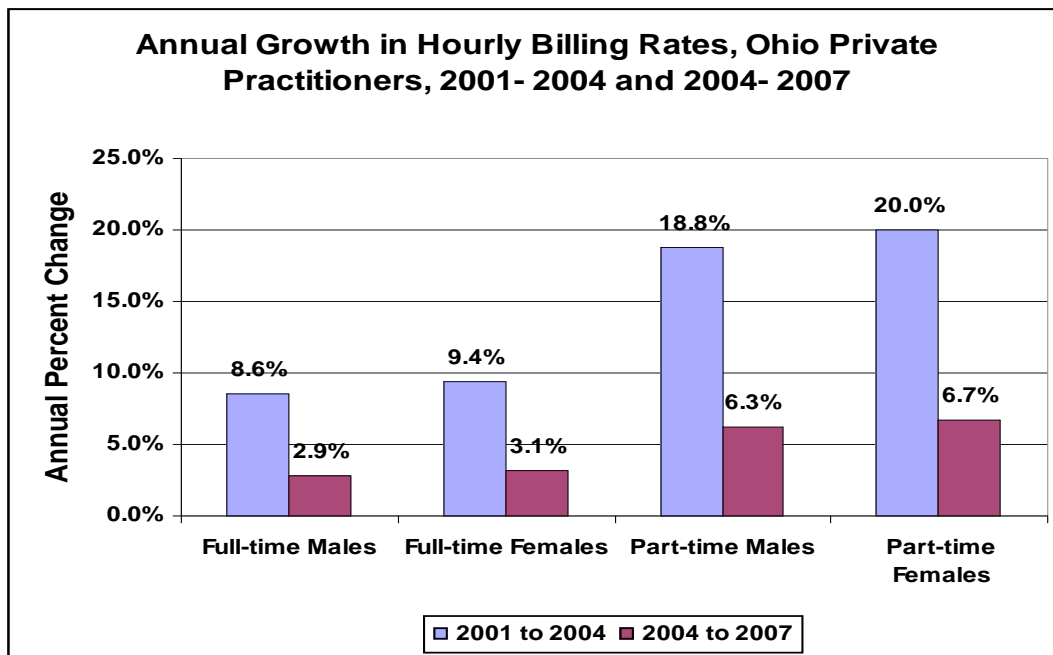
<b>Compensible Hours in Workweek</b>	<b>Median 2007</b>	<b>Median 2004</b>	<b>Median 2001</b>	<b>Percent Change 2001-2004</b>	<b>Annual % Change 2001-2004</b>	<b>Percent Change 2004-2007</b>	<b>Annual % Change 2004-2007</b>
All Private Practitioners	35	35	35	0.0%	0.0%	0.0%	0.0%
(Full-time only)	35	40	35	14.3%	4.8%	-12.5%	-4.2%
Full-time Males	35	36	35	2.9%	1.0%	-2.8%	-0.9%
Full-time Females	35	35	35	0.0%	0.0%	0.0%	0.0%
Part-time Males	25	14	15	-6.7%	-2.2%	78.6%	26.2%
Part-time Females	20	14	20	-30.0%	-10.0%	42.9%	14.3%



Three charts below isolate some key changes found on Exhibit 6. Annual growth in income for “all attorneys” was lower than the annual inflation rate. Thus, real income is down. Considering just full-time private practitioners for the 2000-2003 period, private practitioners “beat” the inflation rate, however even nominal income is down 0.7% annually during the 2003-2006 period, before inflation is considered.



Overall, billing rates increased at rates above the inflation rate in the initial period (5.6 percent) and then dropped during the 2004-2007 period (1.9 percent). Resultant income rose as a function of increased billing rates and compensable work (especially among full-time private practitioners). Work-status and gender effects are isolated below.



Compensable time is constant at 35 hours for all private practitioners. However, attorneys working full time, dropped from 40 hours of compensable time in 2004 to 35 hours in 2007.

## 2006 Attorney Net Income in Ohio

### Introduction

Many interacting factors impact attorney income. Clues to explain income variation at a given point in time can be derived from seven factors addressed in the survey and summarized below:

- practice category or classification/class;
- primary field of law or area of specialization;
- years in practice;
- gender;
- firm size (number of attorneys in firm or organization);
- office location (county where law office is located); and,
- work status (full time versus part time).

### Net Income by Practice Category and Field of Law

**Exhibit 7** summarizes 2006 attorney net income by 16 practice categories reported by 1242 respondents (denoted by N). By convention, this and subsequent exhibits providing percentile information offer four data points—the 25th, 50th (Median), 75th and 95th percentiles – on the variable (item) of interest. For example, 25 percent of all space sharers earn less than \$45,000, half earn less than \$96,000, while half earn more than \$96,000 and 25 percent earn more than \$150,000. The “range” of net income is large within groups – for example, from \$146,250 for partners in firms with 8+ partners at the 25th percentile to \$550,000 at the 95th percentile level.

Exhibit 7

### 2006 FULL AND PART-TIME ATTORNEY NET INCOME BY PRACTICE CATEGORY

	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Solo, office outside home	216	\$97,851	\$44,250	\$75,000	\$107,750	\$251,200
Solo, home office	45	70,722	24,500	50,000	95,000	244,000
Solo wi. 1+ assoc.	61	161,033	65,000	120,000	200,000	485,000
Space Sharer	37	132,173	45,000	96,000	150,000	640,000
Partner in firm with 2-7 partners	214	158,243	82,265	117,500	170,000	500,000
Partner in firm with 8+ partners	112	290,846	146,250	202,500	300,000	550,000
Associate in firm with 2-7 partners	96	65,206	45,000	60,100	80,000	111,500
Associate in firm with 8+ partners	88	87,446	65,000	90,000	106,500	132,950
Judge/Magistrate (Full time)	31	94,897	60,000	83,000	111,000	253,480
Judge/Mag. & private practice	5	100,200	58,000	75,000	155,000	210,000
Government	159	67,845	47,000	59,000	80,000	106,000
House counsel (for-profit org.)	94	118,628	79,500	100,000	136,500	250,000
House counsel (not-for-profit org.)	27	109,967	70,000	90,000	135,000	316,800
Legal aid/legal services	16	85,625	37,350	48,000	73,750	500,000
Law professor	5	71,000	60,000	70,000	82,500	85,000
Other (non traditional practice)	30	84,470	52,600	73,000	100,000	190,100
<b>Total</b>	<b>1242</b>	<b>\$122,710</b>	<b>\$56,000</b>	<b>\$85,000</b>	<b>\$131,000</b>	<b>\$323,500</b>

Exhibit 8 includes only respondents who report working on a full-time basis.

**Exhibit 8**

**2006 NET INCOME BY PRACTICE CATEGORY  
(INCLUDES FULL-TIME RESPONDENTS ONLY)**

	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Solo, office outside home	193	\$102,634	\$50,000	\$75,000	\$113,000	\$263,100
Solo, home office	26	98,404	39,500	82,500	126,000	315,000
Solo with 1+ associate	55	160,782	70,000	110,000	200,000	530,000
Space sharer	31	136,806	45,000	75,000	150,000	760,000
Partner in firm with 2-7 partners	204	161,737	84,000	120,000	173,750	500,000
Partner in firm with 8+ partners	101	296,950	145,000	205,000	300,000	545,000
Associate in firm with 2-7 partners	82	66,095	45,000	60,000	85,000	118,500
Associate in firm with 8+ partners	88	87,446	65,000	90,000	106,500	132,950
Judge/Magistrate /ADR	40	94,133	62,750	78,000	110,000	205,400
Government	148	67,955	47,250	58,000	80,000	103,750
House counsel	109	118,882	79,000	100,000	137,000	250,000
Legal aid/legal services	16	85,625	37,350	48,000	73,750	500,000
Law professor	5	71,000	60,000	70,000	82,500	85,000
Other (non traditional practice)	28	87,575	57,750	74,000	100,000	191,900
<b>Group Total</b>	<b>1126</b>	<b>\$126,563</b>	<b>\$60,000</b>	<b>\$89,000</b>	<b>\$135,000</b>	<b>\$334,750</b>

Exhibit 9 reveals income clustering among fourteen practice categories. Not surprisingly, there is a large spread of income within most categories, reflecting the many different forms and styles of practice.

**Exhibit 9**

**PERCENT DISTRIBUTION OF 2006 ATTORNEY NET INCOME BY INCOME GROUP AND PRACTICE CLASS**

**Column Percents**

	Solo, office outside home	Solo, home office	Solo wi. 1+ assoc.	Space Sharer	Partner in firm with 2-7 partners	Partner in firm with 8+ partners	Associate in firm with 2-7 partners	Associate in firm with 8+ partners
<\$30K	14%	27%	5%	14%	1%	1%	3%	
\$30-45.9K	12%	20%	13%	14%	2%		24%	8%
\$46-55.9K	9%	9%	5%	16%	2%		14%	6%
\$56-65.9K	7%	4%	2%	3%	7%	1%	18%	13%
\$56-65.9K	11%	9%	5%	3%	8%	2%	12%	10%
\$76-85.9K	9%	2%	13%		7%		8%	13%
\$86-95.9K	5%	4%	3%		7%	1%	12%	13%
\$96-115.9K	10%	4%	3%	22%	15%	8%	6%	26%
\$116-135.9K	6%	11%	8%		11%	7%	3%	8%
\$136-159.9K	7%	2%	2%	14%	10%	13%	1%	1%
\$156-175.9K	2%		7%		8%	6%		3%
\$176-199.9	2%		7%		1%	6%		
\$200-249.9K	2%	2%	8%	5%	8%	19%		
\$250-299.9K	1%	2%	8%		2%	10%		
\$300-349.9K	2%		5%	5%	3%	8%		
\$350-399.9K		2%	2%		1%	8%		
\$400-449.9K	1%				1%	2%		
\$450-499.9K						2%		
\$500K+	1%		5%	5%	6%	7%		
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Income Group	Judge/ Magistrate/ ADR	Gov.	House Counsel	Legal aid/legal services	Law Professor	Other (non traditional practice)
<\$30K		2%		6%	14%	
\$30-45.9K	3%	21%	3%	38%	14%	13%
\$46-55.9K	13%	22%	3%	13%		13%
\$56-65.9K	15%	13%	8%	6%	29%	20%
\$56-65.9K	18%	8%	8%	19%	14%	13%
\$76-85.9K	8%	15%	13%		29%	3%
\$86-95.9K	8%	11%	11%	6%		3%
\$96-115.9K	20%	6%	17%			17%
\$116-135.9K	13%	1%	11%			3%
\$136-159.9K		1%	9%			7%
\$156-175.9K			2%	6%		
\$176-199.9			5%			3%
\$200-249.9K	3%		4%			3%
\$250-299.9K			2%			
\$300-349.9K			1%			
\$400-449.9K			3%			
\$450-499.9K	3%					
\$500K+		1%		6%		
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Exhibit 10 displays median 2006 attorney net income for 12 practice categories by years in practice of the respondent.

**Exhibit 10**

**2006 MEDIAN NET INCOME BY YEARS IN PRACTICE AND PRACTICE CLASS**

**— Median Values by Years in Practice Category —**

Practice Class	N	1 to 5	N	6 to 10	N	11 to 15	N	16-25	N	>25
Solo, office outside home	15	\$37,000	33	\$65,000	17	\$80,000	58	\$85,500	93	\$75,000
Solo, home office	3	78,000	7	70,000	7	40,000	12	56,000	16	37,000
Solo with 1+ associate	7	40,000	7	78,000	6	79,000	13	125,000	28	187,500
Space Sharer	5	12,000	4	45,000	4	70,500	8	100,000	16	105,000
Partner in firm with 2-7 partners	5	60,000	16	83,000	33	90,000	56	115,000	104	135,000
Partner in firm with 8+ partners			4	156,500	14	162,500	41	225,000	53	225,000
Associate in firm with 2-7 partners	48	53,500	23	75,000	10	72,500	10	69,000	5	80,000
Associate in firm with 8+ partners	47	85,000	28	91,000	7	78,000	4	112,500	2	80,000
Judge/Magistrate /ADR	2	42,000	2	55,000	7	70,000	14	75,500	15	100,000
Government	42	43,000	32	53,000	20	70,000	30	79,000	34	86,000
House counsel	27	80,000	30	98,500	17	125,000	29	105,000	18	127,500
Other (non traditional practice)	10	56,400	8	65,000	2	87,500	7	150,000	3	100,000
<b>All Practice Classes</b>	<b>216</b>	<b>\$55,000</b>	<b>198</b>	<b>\$75,000</b>	<b>149</b>	<b>\$80,000</b>	<b>285</b>	<b>\$100,000</b>	<b>393</b>	<b>\$110,000</b>

Attorneys were asked to select from a list of various fields of law those that provided their highest sources of income defined here as *primary field of law*. Exhibit 11 distributes 2006 net incomes of *all respondents* by their reported primary source of income. Exhibit 12 considers *full-time private practitioners* only.

Exhibit 11

2006 ANNUAL NET INCOME BY PRIMARY  
FIELD OF LAW, ALL ATTORNEYS

	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Administrative Law	28	\$136,397	\$59,750	\$83,000	\$136,750	\$622,750
Appellate Law	9	63,833	49,250	61,000	67,500	110,000
Bankruptcy, Debtor	27	95,481	39,000	52,000	100,000	472,000
Bankruptcy, Creditor	7	154,143	65,000	90,000	275,000	385,000
Civil Rights	8	156,875	72,000	83,500	150,000	600,000
Collections	14	125,357	58,000	72,500	188,000	350,000
Construction Law	6	135,500	84,500	100,000	211,250	260,000
Corporate/Business Law	112	137,714	78,500	120,000	160,000	393,500
Criminal (Public Defendant)	21	62,171	40,000	55,000	80,000	115,900
Criminal (Private Defendant)	40	106,385	35,500	75,000	110,000	333,000
Criminal (Prosecution)	36	60,283	42,250	50,000	81,500	102,350
Domestic Relations/Family Law	127	94,473	50,000	73,000	100,000	238,000
Education/School Law	10	132,200	58,000	110,000	185,000	310,000
Elder Law/Public Benefits/ERISA	12	71,892	44,250	55,150	119,500	150,000
Environmental/Natural Resources Law	17	206,941	70,000	235,000	308,000	470,000
General Practice	46	87,070	42,750	69,000	103,750	232,500
Health & Hospital Law	30	242,267	99,250	141,000	265,000	847,750
Immigration Law	6	151,667	36,750	97,500	237,500	500,000
Intellectual Property	16	126,984	87,500	107,371	172,500	240,000
Labor Law (Management)	9	130,167	69,000	99,000	182,500	350,000
Labor Law (Labor)	8	82,125	51,250	59,000	120,500	170,000
Employment Law (Management)	25	140,640	87,500	103,000	177,500	385,000
Employment Law (Labor)	20	137,050	57,750	87,500	122,500	936,250
Municipal/Public Entity Law	44	91,332	56,250	75,000	107,500	232,500
Product Liability	5	163,400	32,500	62,000	345,000	350,000
Personal Injury (Defendant)	53	105,651	69,000	86,000	125,000	222,000
Personal Injury (Plaintiff)	52	177,308	71,250	107,500	213,000	635,000
Professional Liability	15	258,200	40,000	105,000	182,000	2,000,000
Real Property Law	81	100,132	55,000	80,000	120,000	250,000
Securities	4	125,500	89,000	108,000	179,500	200,000
Taxation	23	131,874	65,000	107,000	182,000	475,000
Trial Practice, not PI (General Civil)	48	112,010	60,000	92,000	123,750	369,250
Trial Practice, not PI (Commercial)	29	165,138	88,500	136,000	175,000	625,000
Estate Planning/Wealth Management	34	281,192	51,500	81,344	152,500	1,725,000
Probate, Decedent's Estates	84	106,700	51,500	91,000	148,750	300,000
Probate, Protected Persons	6	102,750	38,875	61,500	181,250	275,000
Workers' Compensation (Plaintiff)	13	114,154	72,500	95,000	160,000	220,000
Workers' Compensation (Defense)	14	90,386	49,500	89,500	127,500	220,000
Other	61	109,218	58,000	84,000	110,000	300,000
Insurance law	10	90,300	68,750	83,500	112,750	150,000
<b>All Attorneys</b>	<b>1211</b>	<b>\$123,785</b>	<b>\$57,000</b>	<b>\$85,000</b>	<b>\$135,000</b>	<b>\$325,000</b>

## 2006 ANNUAL NET INCOME BY FIELD OF LAW, FULL-TIME PRIVATE PRACTITIONERS ONLY

	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Administrative Law	12	\$187,333	\$121,250	\$136,500	\$183,750	\$625,000
Bankruptcy, Debtor	25	80,520	39,500	52,000	95,000	310,000
Collections	10	136,000	58,000	72,500	232,750	350,000
Construction Law	4	163,750	97,500	150,000	243,750	260,000
Corporate/Business Law	70	149,728	83,000	132,500	176,250	403,500
Criminal (Public Defendant)	12	65,083	44,000	58,000	80,000	116,000
Criminal (Private Defendant)	32	107,293	38,750	75,500	110,000	480,000
Domestic Relations/Family Law	89	100,635	50,000	75,000	110,000	235,000
Education/School Law	6	163,000	89,500	147,500	238,750	310,000
Elder Law/Public Benefits/ERISA	7	63,843	45,000	55,300	100,000	126,000
Environmental/Natural Resources Law	12	256,333	131,250	267,500	341,250	470,000
General Practice	32	92,406	47,750	72,500	111,250	337,500
Health & Hospital Law	12	407,250	103,750	360,000	687,500	900,000
Immigration Law	6	151,667	36,750	97,500	237,500	500,000
Intellectual Property	12	125,062	87,500	107,371	144,500	240,000
Labor Law (Labor)	7	82,429	50,000	56,000	134,000	170,000
Employment Law (Management)	20	158,550	100,000	110,000	211,250	397,500
Employment Law (Labor)	18	140,778	58,750	87,500	117,500	975,000
Municipal/Public Entity Law	14	121,929	64,250	95,000	136,250	350,000
Product Liability	5	163,400	32,500	62,000	345,000	350,000
Personal Injury (Defendant)	36	113,772	65,000	88,000	137,500	287,500
Personal Injury (Plaintiff)	49	181,980	75,000	110,000	210,000	650,000
Professional Liability	10	286,300	37,000	106,500	164,000	2,000,000
Real Property Law	51	114,818	60,200	85,000	130,000	320,000
Taxation	15	154,507	20,600	107,000	250,000	500,000
Trial Practice, not PI (General Civil)	34	124,838	68,750	100,000	150,000	487,500
Trial Practice, not PI (Commercial)	22	150,773	89,250	136,000	188,750	367,500
Estate Planning/Wealth Management	29	320,874	63,000	83,000	170,000	3,150,000
Probate, Decedent's Estates	69	117,446	57,500	100,000	157,500	300,000
Workers' Compensation (Plaintiff)	13	114,154	72,500	95,000	160,000	220,000
Workers' Compensation (Defense)	6	127,500	81,000	135,000	168,250	220,000
Other	11	213,455	96,000	150,000	300,000	650,000
<b>All Full-time Private Practitioners</b>	<b>768</b>	<b>\$143,432</b>	<b>\$62,500</b>	<b>\$98,500</b>	<b>\$150,000</b>	<b>\$363,750</b>

## Attorney Income by Years in Practice

Attorney income increases with tenure as displayed in Exhibits 13 and 14.

Exhibit 13

### 2006 ANNUAL NET INCOME BY YEARS OF PRACTICE, ALL ATTORNEYS

Years in Practice	N	Mean	Value by Percentile			
			25th	Median	75th	95th
5 or less	219	\$61,354	\$41,000	\$55,000	\$80,000	\$114,741
Full time only	209	61,269	41,000	55,000	80,000	112,371
6-10	198	82,956	52,875	75,000	98,500	160,000
Full time only	181	85,464	55,000	75,000	100,000	160,000
11-15	151	116,281	60,000	80,000	136,000	240,800
Full time only	140	119,375	60,500	80,000	136,000	241,900
16-25	286	136,903	70,000	100,000	151,000	369,500
Full time only	254	141,058	75,000	105,000	158,500	382,500
25+	394	170,050	75,000	110,000	190,000	400,000
Full time only	347	180,902	78,000	115,000	200,000	412,000
<b>All Attorneys</b>	<b>1248</b>	<b>\$123,056</b>	<b>\$56,000</b>	<b>\$85,000</b>	<b>\$130,000</b>	<b>\$325,000</b>
<b>All Full Time Attorneys</b>	<b>1131</b>	<b>\$126,957</b>	<b>\$60,000</b>	<b>\$89,000</b>	<b>\$135,000</b>	<b>\$340,000</b>

Exhibit 14

### 2006 ANNUAL NET INCOME BY YEARS OF PRACTICE, PRIVATE PRACTITIONERS ONLY

Exh 14

Years in Practice	N	Mean	Value by Percentile			
			25th	Median	75th	95th
5 or less	130	\$64,088	\$40,750	\$60,000	\$85,000	\$120,000
Full time only	124	64,612	41,000	60,000	85,000	120,000
6-10	122	86,951	60,000	77,500	100,000	172,750
Full time only	111	91,086	60,200	80,000	105,000	177,000
11-15	98	114,207	58,750	80,000	138,250	240,100
Full time only	88	118,310	60,500	87,500	142,750	241,100
16-25	202	148,666	70,000	110,000	171,250	388,500
Full time only	176	154,579	81,250	117,500	180,000	394,500
25+	317	186,950	75,000	125,000	200,000	500,000
Full time only	281	198,621	79,000	134,000	212,500	500,000
<b>All Attorneys</b>	<b>869</b>	<b>\$137,429</b>	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$150,000</b>	<b>\$350,000</b>
<b>All Full Time Attorneys</b>	<b>780</b>	<b>\$143,016</b>	<b>\$62,500</b>	<b>\$98,000</b>	<b>\$150,000</b>	<b>\$350,000</b>



## Attorney Income by Size of Firm or Organization

**Exhibit 15** displays 2006 attorney net income by firm or organization size (measured by the total number of attorneys in the firm or organization). Within the larger firm categories, lower percentile values generally represent associates, while higher percentile values generally represent partners. Median levels, in this exhibit, represent a “mix” of both categories. Full-time attorneys are also included. Private practitioners only are displayed as **Exhibit 16**.

**Exhibit 15**

### 2006 ANNUAL NET INCOME BY FIRM SIZE, ALL ATTORNEYS & THOSE WORKING FULL-TIME

Size of Firm	N	Mean	Value by Percentile			
			25th	Median	75th	95th
1	350	\$95,987	\$42,750	\$74,000	\$110,000	\$244,500
Full time only	294	103,692	50,000	75,000	116,025	252,000
2 to 6	354	119,347	63,750	90,000	135,000	300,250
Full time only	323	121,641	64,000	90,000	135,000	300,800
7 to 20	222	123,919	59,500	86,500	146,250	386,500
Full time only	211	127,304	60,000	90,000	150,000	422,680
21 to 50	120	167,558	56,500	88,000	150,000	299,500
Full time only	111	163,766	56,000	85,000	138,000	294,000
51+	176	159,297	71,250	100,000	180,750	470,750
Full time only	169	158,652	70,500	100,000	183,000	455,000
<b>All Attorneys</b>	<b>1222</b>	<b>\$123,975</b>	<b>\$56,000</b>	<b>\$85,000</b>	<b>\$135,000</b>	<b>\$325,000</b>
<b>Full time Attorneys Only</b>	<b>1108</b>	<b>\$127,822</b>	<b>\$60,000</b>	<b>\$89,000</b>	<b>\$136,000</b>	<b>\$340,000</b>

**Exhibit 16**

### 2006 ANNUAL NET INCOME BY FIRM SIZE, ALL PRIVATE PRACTITIONERS & THOSE WORKING FULL-TIME ONLY

Size of Firm	N	Mean	Value by Percentile			
			25th	Median	75th	95th
1	294	\$98,145	\$40,000	\$70,000	\$110,000	\$262,250
Full time only	247	106,327	46,000	75,000	120,000	290,000
2 to 6	256	127,405	65,000	95,000	150,000	340,000
Full time only	229	130,965	65,000	100,000	150,000	340,000
7 to 20	142	145,734	65,000	100,750	163,500	500,000
Full time only	138	148,721	68,750	104,000	165,000	501,250
21 to 50	65	243,762	76,000	125,000	220,000	470,000
Full time only	59	241,432	75,000	120,000	200,000	400,000
51+	104	201,329	97,250	132,000	271,250	531,250
Full time only	101	198,794	96,000	128,000	267,500	474,500
<b>All Attorneys</b>	<b>861</b>	<b>\$138,150</b>	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$150,000</b>	<b>\$350,000</b>
<b>Full time Attorneys Only</b>	<b>774</b>	<b>\$143,540</b>	<b>\$63,500</b>	<b>\$99,500</b>	<b>\$151,750</b>	<b>\$356,250</b>

## Attorney Income by Office Location

**Exhibit 17** displays 2006 annual net income of Ohio attorneys within major metropolitan areas and regions, along with all major jurisdictions. **Exhibit 18** only includes full time private practitioners.

Exhibit 17

### 2006 ANNUAL NET INCOME, ALL ATTORNEYS BY OFFICE LOCATION

Office Location	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Greater Cleveland	206	\$120,038	\$58,750	\$85,500	\$141,250	\$382,500
Greater Cincinnati	149	170,710	66,500	100,000	150,000	397,500
Greater Columbus	327	135,463	61,000	90,000	142,000	378,000
Greater Dayton	79	113,438	55,000	83,000	125,000	340,000
Northeast Region	206	99,626	50,000	78,000	110,000	230,000
Northwest Region	133	111,802	51,500	85,000	132,500	293,000
Southern Region	149	99,498	50,000	80,000	115,500	240,000
<b>All Attorneys</b>	<b>1,249</b>	<b>\$123,010</b>	<b>\$56,000</b>	<b>\$85,000</b>	<b>\$130,000</b>	<b>\$325,000</b>
Downtown Cleveland	105	\$137,157	\$59,500	\$95,000	\$160,000	\$449,000
Suburban Cleveland	101	102,240	56,000	78,000	112,500	249,000
Downtown Cincinnati	99	199,292	75,000	100,000	160,000	500,000
Suburban Cincinnati	50	114,118	54,375	87,500	150,000	311,250
Downtown Columbus	221	149,246	64,500	95,000	150,000	418,000
Suburban Columbus	106	106,726	52,600	82,844	131,250	246,500
Dayton	59	119,285	47,000	80,000	128,000	400,000
Canton	23	108,765	48,000	80,000	160,000	302,000
Akron	79	113,438	55,000	83,000	125,000	340,000
Toledo	62	114,252	53,851	81,500	156,250	298,500
Youngstown	19	84,184	60,000	75,000	104,000	220,000
Northeast Ohio	105	89,371	50,900	74,000	108,000	197,000
Northwest Ohio	71	109,663	50,000	85,000	120,000	285,000
Southeast Ohio	39	98,894	45,000	75,000	135,000	325,000
Southwest Ohio	52	100,231	52,000	80,500	113,750	223,500
Central Ohio	58	99,247	51,000	80,000	112,000	288,250
<b>All Attorneys</b>	<b>1,249</b>	<b>\$123,010</b>	<b>\$56,000</b>	<b>\$85,000</b>	<b>\$130,000</b>	<b>\$325,000</b>

## 2006 ANNUAL NET INCOME, FULL-TIME PRIVATE PRACTITIONERS ONLY BY OFFICE LOCATION

Office Location	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Greater Cleveland	137	\$124,201	\$59,500	\$92,500	\$156,500	\$355,000
Greater Cincinnati	98	207,815	75,000	111,000	166,250	500,000
Greater Columbus	176	176,997	75,500	115,000	188,750	507,500
Greater Dayton	49	126,000	68,000	90,000	137,500	400,000
Northeast Region	137	109,649	55,650	80,000	127,000	242,048
Northwest Region	86	125,523	60,000	93,000	150,000	296,500
Southern Region	97	113,693	60,000	90,000	132,000	326,500
<b>All Attorneys</b>	<b>780</b>	<b>\$143,016</b>	<b>\$62,500</b>	<b>\$98,000</b>	<b>\$150,000</b>	<b>\$350,000</b>
Downtown Cleveland	74	\$136,845	\$60,000	\$110,000	\$180,000	\$400,000
Suburban Cleveland	63	109,351	50,000	80,000	130,000	330,000
Downtown Cincinnati	69	241,246	85,000	114,741	175,000	525,000
Suburban Cincinnati	29	128,272	49,500	90,000	160,000	412,500
Downtown Columbus	116	205,397	87,750	130,000	250,000	657,500
Suburban Columbus	60	122,092	62,500	93,000	136,750	298,950
Dayton	41	134,385	50,000	87,000	150,000	615,000
Canton	14	113,357	54,000	80,000	177,500	450,000
Akron	49	126,000	68,000	90,000	137,500	400,000
Toledo	46	130,652	60,000	97,000	186,250	355,250
Youngstown	14	85,107	58,500	77,500	111,000	220,000
Northeast Ohio	68	99,024	56,500	80,000	125,000	225,500
Northwest Ohio	40	119,625	56,250	80,000	133,750	271,500
Southeast Ohio	27	108,329	54,000	90,000	135,000	334,000
Southwest Ohio	29	121,655	63,500	100,000	142,500	415,000
Central Ohio	41	111,593	57,500	90,000	125,500	343,500
<b>All Attorneys</b>	<b>780</b>	<b>\$143,016</b>	<b>\$62,500</b>	<b>\$98,000</b>	<b>\$150,000</b>	<b>\$350,000</b>

### Gender Variations in Attorney Income

The 2006 median net income for female attorneys (\$73,000) is 73 percent of the 2006 median net income for male attorneys (\$100,000). Overall, the “gap” for full-time attorneys is 76 percent (\$100,000 for males versus \$76,000 for females). For part-time attorneys, females earn less than males (\$56,500 for males versus \$46,000 for females with the gap reduced to 81 percent).

When considering the practice classification of the survey respondents, median income for males exceeds attorney income of females. The gap is narrowest among attorneys working in government agencies. (**Exhibit 19**).

However, the young cohort of attorneys, working full time, is closer in income parity. Attorneys working on a part-time basis are also influenced by gender as shown in **Exhibit 20**.

Exhibit 19

2006 Attorney Median Net Income by Practice Class and Gender

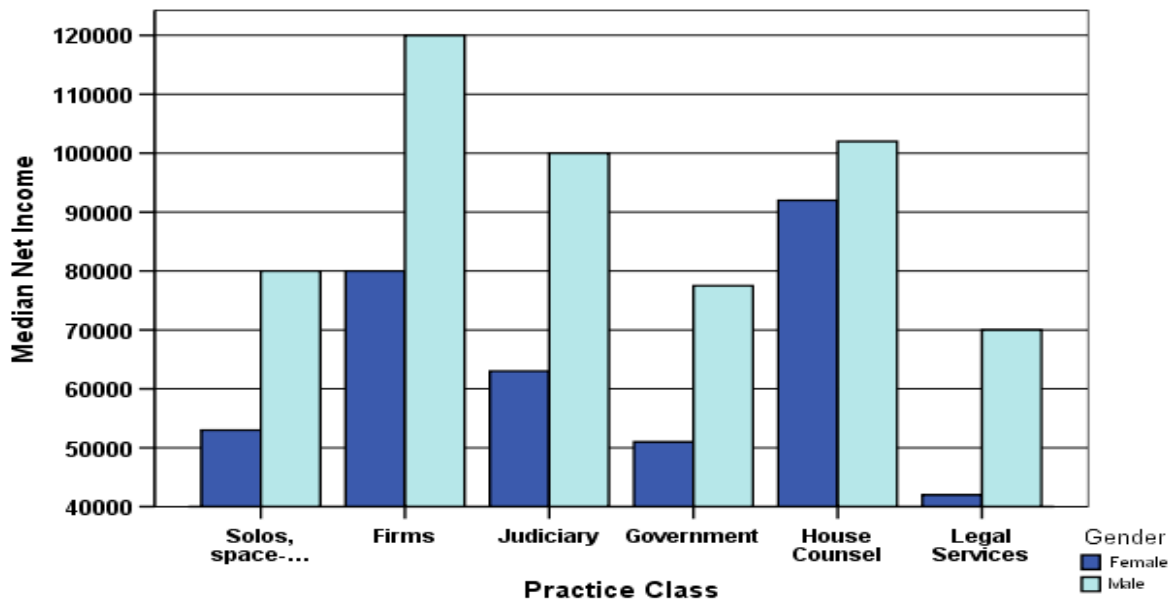
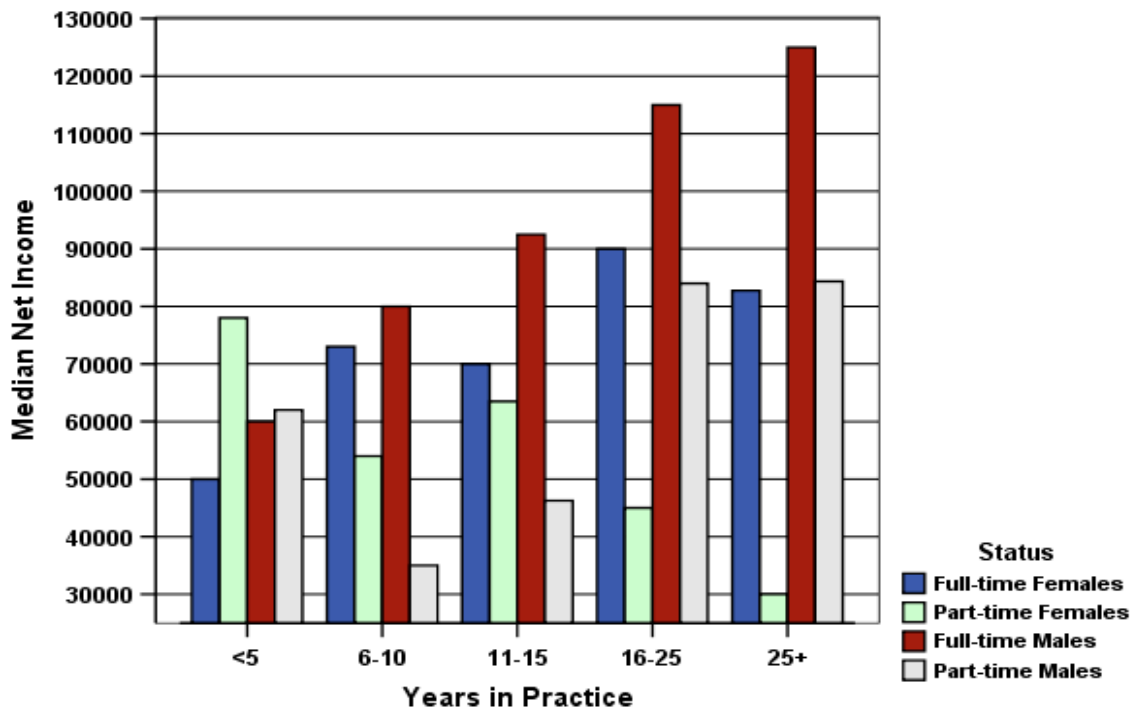


Exhibit 20

2006 Attorney Median Net Income by Years in Practice, Gender and Work Status



# LAW FIRM BILLING RATES AND BILLING PRACTICES

## 2007 Attorney Hourly Billing Rates

The reported 2007 median hourly billing rate is \$185. The average is \$197. While several interacting factors affect the setting and application of hourly billing rates, Exhibit 21 includes three discrete factors: respondent's firm size, years in practice and office location, while Exhibit 22 identifies respondents' primary source of income, and practice category.

Exhibit 21

## 2007 HOURLY BILLING RATES BY FIRM SIZE, YEARS IN PRACTICE AND OFFICE LOCATION

Size of Firm	N	Mean	Value by Percentile			
			25th	Median	75th	95th
1	312	\$173	\$146	\$175	\$200	\$250
2	102	190	150	175	236	300
3-6	158	195	150	190	225	300
7-10	80	187	150	175	210	274
11-20	48	206	150	195	250	330
21-50	66	217	163	218	250	325
51+	98	273	200	250	346	446
<b>Years in Practice</b>						
5 or less	115	\$156	\$125	\$150	\$175	\$205
6-10	120	177	150	175	200	250
11-15	99	195	150	175	225	330
16-25	220	198	150	185	244	324
More than 25	316	219	171	200	250	375
<b>Office Location</b>						
Greater Cleveland	156	\$218	\$160	\$200	\$250	\$360
Greater Cincinnati	106	217	175	200	250	366
Greater Columbus	197	218	160	200	250	386
Greater Dayton	54	188	150	185	225	291
Northeast Region	147	176	150	175	200	300
Northwest Region	98	165	125	150	196	250
Southern Region	112	169	150	168	200	255
Downtown Cleveland	81	\$237	\$175	\$225	\$288	\$389
Suburban Cleveland	75	197	150	175	225	350
Downtown Cincinnati	72	233	200	223	258	377
Suburban Cincinnati	34	183	158	180	200	243
Downtown Columbus	120	237	175	213	289	424
Suburban Columbus	77	188	150	185	223	276
Dayton	43	193	160	175	210	316
Canton	14	179	125	188	220	235
Akron	54	188	150	185	225	291
Toledo	49	188	150	180	225	273
Youngstown	13	161	110	150	180	350
Northeast Ohio	77	169	133	155	195	255
Northwest Ohio	49	142	123	135	150	238
Southeast Ohio	30	160	125	150	175	270
Southwest Ohio	33	167	150	175	198	202
Central Ohio	49	177	150	175	200	275
<b>All Attorneys</b>	<b>870</b>	<b>\$197</b>	<b>\$150</b>	<b>\$185</b>	<b>\$225</b>	<b>\$340</b>

Exhibit 22

2007 HOURLY BILLING RATES BY PRIMARY FIELD OF LAW AND PRACTICE CLASS

Primary Field of Law	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Administrative Law	12	\$214	\$156	\$198	\$284	\$400
Bankruptcy, Debtor	29	191	138	175	215	448
Bankruptcy, Creditor	5	228	123	275	310	325
Civil Rights	4	198	143	150	300	350
Collections	10	153	136	150	178	185
Construction Law	4	268	239	255	309	325
Corporate/Business Law	77	224	175	210	250	375
Criminal (Public Defendant)	16	150	125	150	165	225
Criminal (Private Defendant)	32	172	143	175	200	276
Criminal (Prosecution)	4	144	125	138	169	175
Domestic Relations/Family Law	107	184	150	175	200	273
Education/School Law	7	197	160	205	215	250
Elder Law/Public Benefits/ERISA	7	192	150	195	225	295
Environmental Law/Natural Resources Law	13	285	238	280	343	295
General Practice	36	173	150	175	198	236
Health & Hospital Law	16	269	196	250	295	550
Immigration Law	4	181	150	163	231	250
Intellectual Property	14	224	199	225	253	300
Labor Law (Management)	4	221	171	188	305	340
Labor Law (Labor)	7	149	120	125	165	275
Employment Law (Management)	23	220	160	200	275	372
Employment Law (Labor)	20	223	164	228	250	374
Municipal/Public Entity Law	17	167	138	175	198	240
Product Liability	4	213	148	165	325	375
Personal Injury (Defendant)	37	148	125	150	175	227
Personal Injury (Plaintiff)	48	184	150	185	200	250
Professional Liability	10	223	154	195	264	425
Real Property Law	63	184	150	150	200	352
Taxation	14	241	171	235	316	390
Trial Practice, not PI (General Civil)	36	206	175	195	244	352
Trial Practice, not PI (Commercial)	26	250	184	228	325	438
Estate Planning/Wealth Management	35	235	185	225	275	440
Probate, Decedent's Estates	79	181	150	180	200	265
Probate, Protected Persons	5	174	135	150	225	250
Workers' Compensation (Plaintiff)	6	178	150	170	206	225
Workers' Compensation (Defense)	8	173	140	185	198	200
Other specialties	12	192	131	195	223	350
<b>Practice Classification</b>						
Solo, office outside home	220	\$177	\$150	\$175	\$200	\$250
Solo, home office	45	154	125	150	175	244
Solo with 1+ associate	61	218	175	200	250	350
Space Sharer	36	181	128	175	200	308
Partner in firm with 2-7 partners	212	198	165	198	225	300
Partner in firm with 8+ partners	118	274	200	260	326	436
Associate in firm with 2-7 partners	79	167	150	160	185	225
Associate in firm with 8+ partners	73	180	150	175	203	264
<b>All Private Practitioners</b>	<b>870</b>	<b>\$197</b>	<b>\$150</b>	<b>\$185</b>	<b>\$225</b>	<b>\$341</b>

## Hourly Billing Rates for Associates and Legal Assistants

The distribution of hourly billing rates for associates and legal assistants are summarized by years of experience in **Exhibit 23**, by office location (**Exhibits 24 and 25**), and by firm size (**Exhibits 26 and 27**).

### Exhibit 23 DISTRIBUCTIONS OF 2007 HOURLY BILLING RATES FOR ASSOCIATES AND LEGAL ASSISTANTS BY YEARS OF EXPERIENCE

Associate Billing Rate Category	No Experience		3 Yrs. Experience		5 Yrs. Experience		10 Yrs. Experience	
	Count	%	Count	%	Count	%	Count	%
<\$116	41	15.4	21	8.2	9	3.6	9	4.3
\$116-125	63	23.7	22	8.6	11	4.4	4	1.9
\$126-135	42	15.8	25	9.8	12	4.8	6	2.9
\$136-145	20	7.5	24	9.4	18	7.2	5	2.4
\$146-155	51	19.2	44	17.3	36	14.4	22	10.5
\$156-165	14	5.3	31	12.2	29	11.6	12	5.7
\$166-175	11	4.1	50	19.6	42	16.8	25	12.0
\$176-199	16	6.0	13	5.1	44	17.6	34	16.3
\$200-224	7	2.6	22	8.6	26	10.4	41	19.6
\$225-249	1	0.4	2	0.8	18	7.2	25	12.0
\$250+			1	0.4	5	2.0	26	12.4
<b>All Associates</b>	<b>266</b>	<b>100%</b>	<b>255</b>	<b>100%</b>	<b>250</b>	<b>100%</b>	<b>209</b>	<b>100%</b>

Legal Assistant Billing Rate Category	No Experience		3 Yrs. Experience		5 Yrs. Experience		10 Yrs. Experience	
	Count	%	Count	%	Count	%	Count	%
\$40 or less	22	12.9	16	8.8	5	2.8	8	3.6
\$41-50	17	9.9	14	7.7	6	3.4	7	3.2
\$51-60	27	15.8	19	10.4	21	11.7	12	5.4
\$61-70	20	11.7	26	14.3	17	9.5	21	9.5
\$71-80	34	19.9	29	15.9	36	20.1	40	18.0
\$81-90	16	9.4	28	15.4	28	15.6	29	13.1
\$91-100	18	10.5	15	8.2	21	11.7	32	14.4
\$101-110	9	5.3	17	9.3	9	5.0	19	8.6
\$111-120	5	2.9	13	7.1	22	12.3	17	7.7
>\$120	3	1.8	5	2.7	14	7.8	37	16.7
<b>All Legal Assistants</b>	<b>171</b>	<b>100%</b>	<b>182</b>	<b>100%</b>	<b>179</b>	<b>100%</b>	<b>222</b>	<b>100%</b>

Exhibit 24

DISTRIBUTIONS OF 2007 HOURLY BILLING RATES FOR ASSOCIATES BY OFFICE LOCATION AND YEARS OF EXPERIENCE

Associate Billing Rate Category	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Total
<b>No Experience</b>								
<\$116	4.5	15.0	9.7	13.6	29.4	25.7	21.1	15.4
\$116-125	15.9	22.5	13.9	27.3	38.2	31.4	36.8	23.7
\$126-135	11.4	12.5	13.9	18.2	17.6	22.9	21.1	15.8
\$136-145	4.5	7.5	12.5	13.6		5.7	5.3	7.5
\$146-155	38.6	27.5	15.3	22.7	8.8	5.7	10.5	19.2
\$156-165	11.4	2.5	9.7			2.9		5.3
\$166-175	4.5	2.5	5.6		2.9		5.3	4.1
\$176-199	6.8	5.0	15.3					6.0
\$200-224	2.3	5.0	2.8	4.5	2.9			2.6
\$225-249			1.4					0.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs. Experience</b>								
<\$116		7.3	6.5	5.3	15.2	18.2	10.0	8.2
\$116-125	2.1	4.9	3.2	10.5	18.2	9.1	30.0	8.6
\$126-135	4.3	7.3	6.5	10.5	18.2	15.2	15.0	9.8
\$136-145	6.4	7.3	8.1	21.1	15.2	9.1	5.0	9.4
\$146-155	6.4	29.3	12.9	21.1	15.2	24.2	20.0	17.3
\$156-165	17.0	7.3	16.1	21.1	6.1	6.1	10.0	12.2
\$166-175	40.4	22.0	24.2	5.3	9.1	3.0	10.0	19.6
\$176-199	8.5		6.5			15.2		5.1
\$200-224	10.6	14.6	16.1	5.3				8.6
\$225-249	2.1				3.0			0.8
\$250+	2.1							0.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs. Experience</b>								
<\$116		5.1	4.6		6.5	5.9		3.6
\$116-125		2.6	3.1		9.7	11.8	5.3	4.4
\$126-135	2.3	2.6	1.5	11.1	12.9	2.9	10.5	4.8
\$136-145	4.5	7.7	6.2	11.1	9.7	8.8	5.3	7.2
\$146-155	9.1	12.8	9.2	5.6	19.4	26.5	26.3	14.4
\$156-165	4.5	12.8	12.3	16.7	19.4	11.8	5.3	11.6
\$166-175	18.2	15.4	7.7	38.9	9.7	17.6	36.8	16.8
\$176-199	29.5	25.6	23.1	11.1	9.7	2.9		17.6
\$200-224	20.5	10.3	10.8	5.6		8.8	10.5	10.4
\$225-249	9.1	5.1	16.9			2.9		7.2
\$250+	2.3		4.6		3.2			2.0
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs. Experience</b>								
<\$116	2.3	6.5	4.1		6.9	8.7		4.3
\$116-125	2.3				10.3			1.9
\$126-135		3.2	2.0	7.1	6.9	4.3		2.9
\$136-145	2.3	3.2	2.0				10.0	2.4
\$146-155	9.3	9.7	4.1	7.1	10.3	26.1	15.0	10.5
\$156-165	7.0		6.1		17.2		5.0	5.7
\$166-175	4.7	3.2	12.2	14.3	20.7	17.4	20.0	12.0
\$176-199	9.3	16.1	10.2	42.9	17.2	17.4	25.0	16.3
\$200-224	25.6	22.6	20.4	14.3	6.9	21.7	20.0	19.6
\$225-249	14.0	25.8	16.3	14.3	3.4			12.0
\$250+	23.3	9.7	22.4			4.3	5.0	12.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



**Exhibit 25**

**DISTRIBUTIONS OF 2007 HOURLY BILLING RATES  
FOR LEGAL ASSISTANTS BY OFFICE LOCATION  
AND YEARS OF EXPERIENCE**

<b>Legal Assistant Billing Rate Category</b>	<b>Greater Cleveland</b>	<b>Greater Cincinnati</b>	<b>Greater Columbus</b>	<b>Greater Dayton</b>	<b>Northeast Region</b>	<b>Northwest Region</b>	<b>Southern Region</b>	<b>Ohio</b>
<b>No Experience</b>								
\$40 or less	6.9		19.0	15.4	18.8	7.4	23.8	11.3
\$41-50	10.3		2.4	7.7	25.0	18.5	14.3	9.9
\$51-60	20.7	17.4	7.1	23.1	25.0	7.4	23.8	14.6
\$61-70	10.3	13.0	9.5	7.7	6.3	25.9	4.8	13.2
\$71-80	13.8	43.5	14.3	7.7	25.0	18.5	19.0	20.5
\$81-90	17.2	8.7	11.9	15.4		3.7	4.8	9.3
\$91-100	10.3	8.7	16.7	15.4		7.4	9.5	11.3
\$101-110	3.4	4.3	11.9			7.4		5.3
\$111-120	3.4	4.3	4.8			3.7		3.3
>\$120	3.4		2.4	7.7				1.3
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs. Experience</b>								
\$40 or less	6.1		5.1	15.4	20.8	10.0	11.1	7.0
\$41-50	3.0		2.6	7.7	20.8	16.7	5.6	6.4
\$51-60	6.1	12.0	5.1	7.7	16.7	3.3	33.3	10.2
\$61-70	24.2	4.0	7.7	23.1	12.5	16.7	16.7	14.6
\$71-80	12.1	28.0	17.9		16.7	13.3	16.7	14.0
\$81-90	12.1	28.0	10.3	23.1	8.3	20.0	11.1	16.6
\$91-100	9.1	12.0	10.3	7.7	4.2	10.0		9.6
\$101-110	9.1	8.0	20.5	7.7		6.7	5.6	10.8
\$111-120	12.1	8.0	12.8	7.7		3.3		7.6
>\$120	6.1		7.7					3.2
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs. Experience</b>								
\$40 or less	3.2		2.4		5.9	3.7	4.2	3.1
\$41-50					5.9	14.8	4.2	3.7
\$51-60	3.2	15.4	11.9	16.7	23.5	3.7	16.7	10.4
\$61-70	12.9	3.8	2.4	16.7		18.5	16.7	9.2
\$71-80	19.4	30.8	11.9	16.7	29.4	18.5	20.8	19.6
\$81-90	16.1	15.4	9.5	25.0	23.5	14.8	16.7	16.0
\$91-100	12.9	15.4	14.3		11.8	11.1	8.3	11.7
\$101-110		7.7	7.1	8.3		7.4	4.2	5.5
\$111-120	9.7	11.5	26.2	8.3		7.4	8.3	12.3
>\$120	22.6		14.3	8.3				8.6
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs. Experience</b>								
\$40 or less	2.2		3.9	5.9	9.1		8.0	3.1
\$41-50	2.2				4.5	16.7		2.6
\$51-60	2.2	12.5	3.9		4.5		16.0	5.2
\$61-70	4.4		7.8	17.6	18.2	20.0	8.0	8.8
\$71-80	17.8	21.9	13.7	17.6	9.1	20.0	28.0	16.1
\$81-90	13.3	21.9	9.8	23.5	9.1	3.3	16.0	13.5
\$91-100	11.1	15.6	9.8	11.8	31.8	16.7	12.0	14.5
\$101-110	8.9	9.4	11.8	11.8	4.5	6.7	4.0	9.3
\$111-120	6.7	9.4	11.8		4.5	13.3		7.8
>\$120	31.1	9.4	27.5	11.8	4.5	3.3	8.0	19.2
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

## DISTRIBUTIONS OF 2007 HOURLY BILLING RATES FOR ASSOCIATES BY FIRM SIZE AND YEARS OF EXPERIENCE

Associate Billing Rate Category	Firm Size (Number of Attorneys)				All
	2	3-6	7-20	21+	
<b>No Experience</b>					
<\$116	18.2	22.2	30.2	13.6	15.4
\$116-125	45.5	27.8	24.5	25.9	23.7
\$126-135	18.2	5.6	9.4	24.7	15.8
\$136-145		5.6	1.9	4.9	7.5
\$146-155	9.1	27.8	17.0	21.0	19.2
\$156-165			3.8	3.7	5.3
\$166-175		11.1	3.8	2.5	4.1
\$176-199			7.5	2.5	6.0
\$200-224	9.1			1.2	2.6
\$225-249			1.9		0.4
\$250+					
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs. Experience</b>					
<\$116		23.5	16.7	10.3	8.2
\$116-125	28.6	11.8	16.7	5.1	8.6
\$126-135	14.3	11.8	7.4	15.4	9.8
\$136-145	14.3	5.9	7.4	7.7	9.4
\$146-155		23.5	9.3	23.1	17.3
\$156-165	28.6	5.9	7.4	14.1	12.2
\$166-175	14.3		25.9	19.2	19.6
\$176-199		11.8	3.7	1.3	5.1
\$200-224			5.6	3.8	8.6
\$225-249					0.8
\$250+		5.9			0.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs. Experience</b>					
<\$116		10.5	8.0	4.0	3.6
\$116-125		10.5	14.0	1.3	4.4
\$126-135	12.5		6.0	5.3	4.8
\$136-145	12.5	15.8	2.0	9.3	7.2
\$146-155	25.0	15.8	14.0	22.7	14.4
\$156-165			12.0	13.3	11.6
\$166-175	12.5	31.6	12.0	20.0	16.8
\$176-199	37.5	10.5	12.0	14.7	17.6
\$200-224		5.3	12.0	5.3	10.4
\$225-249			4.0	4.0	7.2
\$250+			4.0		2
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs. Experience</b>					
<\$116	14.3	5.9	5.4	7.4	4.3
\$116-125		11.8	1.8	1.9	1.9
\$126-135			7.1	1.9	2.9
\$136-145	14.3		3.6		2.4
\$146-155	28.6	23.5	8.9	13.0	10.5
\$156-165	14.3	5.9	1.8	11.1	5.7
\$166-175		11.8	16.1	13.0	12.0
\$176-199	14.3	11.8	16.1	22.2	16.3
\$200-224		5.9	19.6	16.7	19.6
\$225-249	14.3	17.6	10.7	3.7	12.0
\$250+		5.9	8.9	9.3	12.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

## DISTRIBUTIONS OF 2007 HOURLY BILLING RATES FOR LEGAL ASSISTANTS BY FIRM SIZE AND EXPERIENCE

Firm Size (Number of Attorneys)

### Legal Assistant Billing Rate

Category	2	3-6	7-20	21+	All Firms
<b>No Experience</b>					
\$40 or less	28.6	20.7	9.1	4.7	11.3
\$41-50	14.3	24.1	6.8	4.7	9.9
\$51-60	21.4	13.8	20.5	9.4	14.6
\$61-70	14.3	17.2	22.7	4.7	13.2
\$71-80	7.1	13.8	25.0	23.4	20.5
\$81-90	7.1	3.4	2.3	17.2	9.3
\$91-100	7.1	6.9	6.8	17.2	11.3
\$101-110			2.3	10.9	5.3
\$111-120			4.5	4.7	3.3
>\$120				3.1	1.3
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

### 3 Yrs. Experience

\$40 or less	12.5	20.6	4.4		7.0
\$41-50	31.3	5.9	2.2	3.2	6.4
\$51-60	6.3	17.6	13.3	4.8	10.2
\$61-70	6.3	17.6	20.0	11.3	14.6
\$71-80	31.3	17.6	15.6	6.5	14.0
\$81-90	6.3	2.9	22.2	22.6	16.6
\$91-100	6.3	11.8	8.9	9.7	9.6
\$101-110			6.7	22.6	10.8
\$111-120		2.9	4.4	14.5	7.6
>\$120		2.9	2.2	4.8	3.2
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

### 5 Yrs. Experience

\$40 or less	11.8	8.1			3.1
\$41-50	17.6	8.1			3.7
\$51-60	23.5	10.8	13.6	4.6	10.4
\$61-70		18.9	6.8	7.7	9.2
\$71-80	11.8	29.7	22.7	13.8	19.6
\$81-90	17.6	10.8	22.7	13.8	16.0
\$91-100	11.8	8.1	18.2	9.2	11.7
\$101-110			4.5	10.8	5.5
\$111-120		2.7	6.8	24.6	12.3
>\$120	5.9	2.7	4.5	15.4	8.6
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

### 10 Yrs. Experience

\$40 or less	7.7	8.3			3.1
\$41-50	7.7	4.2		1.5	2.6
\$51-60	15.4	6.3	5.9		5.2
\$61-70	11.5	8.3	9.8	7.4	8.8
\$71-80	11.5	25.0	21.6	7.4	16.1
\$81-90	11.5	10.4	13.7	16.2	13.5
\$91-100	19.2	8.3	21.6	11.8	14.5
\$101-110	3.8	8.3	15.7	7.4	9.3
\$111-120		8.3	7.8	10.3	7.8
>\$120	11.5	12.5	3.9	38.2	19.2
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**Exhibit 28** displays the impact of firm size on methods for client billing for legal assistants.

**Exhibit 28**

## LEGAL ASSISTANT CLIENT BILLING METHODS BY SIZE OF FIRM, 2007

Billing Method for Legal Assistants	Firm Size (Number of Attorneys)					All Firms
	1	2	3-6	7-20	21+	
Included with Attorney Fee	53.3%	44.6%	40.3%	28.7%	8.7%	33.9%
Time	40.7%	55.4%	52.1%	68.7%	84.8%	61.0%
Fee Schedule	5.9%		7.6%	2.6%	6.5%	5.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### Average Workweek and Time-Keeping Practices

Attorneys report a varied workweek as to billable hours and other activities comprising their professional time. **Exhibit 29** shows the range of time spent on five activities. Median values for compensable work time are 35 hours per week for those in private practice, 40 hours per week for those not in private practice and 50 hours for total professional hours for all respondents. The median value for CLE and pro bono hours per year are 18 and 10 respectively.

**Exhibit 29**

## DISTRIBUTION OF HOURS IN AVERAGE WORKWEEK AND CLE/PRO BONO HOURS IN YEAR, 2007 (E)

Time Component	N	Mean	Value by Percentile			
			25th	Median	75th	95th
Total Hours (not in private practice)	356	40.7	40	45	50	60
Billable Hours (private practice)	866	34.4	27	35	40	55
Total Hours all respondents)	935	48.2	40	50	55	70
CLE Hours/Year	1263	19.7	12	18	24	40
Pro Bono Hours/Year	815	56.2	15	30	50	188

Hourly rate billing dominates flat rate and contingency fee billing (**Exhibit 30**). Approximately one day per week is devoted to office administration and marketing (median hours spent are approximately five for administration and three for marketing [**Exhibit 31**]).

**Exhibit 30**

**DISTRIBUTION OF HOURS IN AVERAGE WORKWEEK, PRIVATE PRACTITIONERS WHO BILL BY THE HOUR, VIA A FLAT FEE OR ON A CONTINGENCY FEE BASIS, 2007**

Hours Per Week	Hourly Rate Billing		Flat Rate Billing		Contingency Fee	
	N	%	N	%	N	%
<6	91	10.6	224	38.5	246	50.3
6-12	96	11.2	130	22.3	82	16.8
13-19	91	10.6	83	14.3	44	9.0
20-26	138	16.1	57	9.8	29	5.9
27-33	141	16.5	36	6.2	21	4.3
34-40	144	16.8	22	3.8	30	6.1
41-47	70	8.2	10	1.7	14	2.9
48-54	54	6.3	13	2.2	9	1.8
55+	31	3.6	7	1.2	14	2.9
<b>Total</b>	<b>856</b>	<b>100.0</b>	<b>582</b>	<b>100.0</b>	<b>489</b>	<b>100.0</b>

**Exhibit 31**

**DISTRIBUTION OF AVERAGE WORKWEEK COMPONENTS: OFFICE ADMINISTRATION, MARKETING, COMMUNITY WORK AND NON LEGAL EMPLOYMENT**

Hours Per Week	Office Administration		Marketing Activities	
	N	%	N	%
1	84	9.3	211	24.4
2	142	15.8	167	19.3
3	170	18.9	142	16.4
4-6	301	33.5	150	17.4
7-11	133	14.8	43	5.0
12-16	44	4.9	17	2.0
17-21	17	1.9	3	0.3
>21	8	0.9	5	0.6
<b>Total</b>	<b>899</b>	<b>100.0%</b>	<b>864</b>	<b>100.0%</b>

Hours Per Week	Community Work		Nonlegal Employment	
	N	%	N	%
1	187	21.8	50	26.3
2	137	16.0	34	17.9
3	121	14.1	24	12.6
4-6	157	18.3	32	16.8
7-11	68	7.9	17	8.9
12-16	19	2.2	11	5.8
17-21	6	0.7	5	2.6
>21	6	0.7	17	8.9
<b>Total</b>	<b>857</b>	<b>100.0%</b>	<b>190</b>	<b>100.0%</b>

## OFFICE MANAGEMENT TRENDS, 2001-2007

### Frequency of Keeping Time Records

Over time, Private practitioners increasingly keep time records, while the choice of tracking unit for their time has remained relatively constant, as shown below:

Frequency	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
Always	68%	69%	56%
Usually	19	20	25
Sometimes	11	09	15
Never	02	02	04

Tracking Unit (in minutes)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
6	65%	65%	62%
10	10	10	09
15	21	21	22
30	02	02	02
None	02	02	05

### Hourly Rate-Setting Practices

The trend is to increase rates more frequently than in the past. The time since respondents last changed their hourly rate is as follows:

Months Since Change	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
0-6	32%	29%	24%
7-11	14	16	15
12-24	33	32	33
>24	21	24	28

Forty-nine percent of the respondents had not changed their rates in one year or more. The percent increase in the level of hourly rates since the last change decreased over time, as compared below:

Amount of Increase	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
5% or less	26%	23%	22%
6-10%	45	41	38
11-19%	19	23	20
20+%	10	14	20

### Uncollectables

Uncollectables are an important issue in many practices and firms. Over time, there has been little improvement in the proportion of bad debts.

### Percent of Fees Billed That Are Uncollectable

Percent Uncollectable	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
2% or less	36%	30%	37%
3-8%	28	33	30
9-12%	19	21	18
13+%	17	16	15

About 72 percent of respondents never add a service charge on a delinquent account, 18 percent rarely add a service charge, 7 percent often add a service charge, and only 3 percent always add a service charge. This pattern is unchanged from 2004.

### Practices Regarding Contingency Fees

Attorneys report a steady use of the contingency fee for billing their work over time as follows:

Use of Contingency Fees	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
For a majority of work	10%	13%	10%
For less than half of work	33	27	34
No. Not Applicable	52	53	56
Other	06	16	Na

For those using contingency fees, the rate schedule varies little over time, as follows:

Schedule	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
33.3% usually; 40% (complex cases)	36%	35%	36%
33.3% for all cases	42	41	45
20-25% usually	06	00	02
20-25% for all cases; 33.3%+ (complex cases)	07	14	09
Varied/ combinations of above	09	10	08

# OTHER ASPECTS OF LAW OFFICE ECONOMICS OF OHIO ATTORNEYS

## Introduction

This section summarizes various economic aspects of the private practice of law in Ohio. The following topics are discussed:

- law office overhead expenses and gross receipts;
- staffing patterns for secretaries and legal assistants;
- salary levels for associates, legal assistants and secretaries.

## 2006 Overhead Expenses and Gross Receipts per Attorney

More than 300 respondents, representing sole practitioners and firms, provided financial information on 2006 operating expenses and gross revenues per attorney. **Exhibits 32** and **33** distribute overhead expenses against gross receipts by firm size and office location. Overhead components are differentially reported.



## DISTRIBUTIONS OF 2006 FIXED EXPENSES, GROSS RECEIPTS PER ATTORNEY, AND OVERHEAD RATES BY SIZE OF FIRM

Fixed Expenses /Attorney	Size of Firm					Total
	1	2	3-6	7-20	21+	
<\$5K	15.9	6.8	2.5	2.5	1.6	9.0
\$5-14.9K	18.4	4.5	8.3	6.3	6.6	11.8
\$15-24.9K	13.4	3.4	6.7	8.9		8.8
\$25-34.9K	10.5	10.2	10.0	6.3	3.3	9.1
\$35-44.9K	6.1	11.4	13.3	10.1		8.2
\$45-59.9K	10.5	13.6	8.3	13.9	13.1	11.2
\$60-89.9K	11.6	27.3	20.8	21.5	9.8	16.6
\$90-119.9K	7.6	18.2	15.8	17.7	27.9	13.9
\$120-149.9K	3.2	2.3	5.0	7.6	18.0	5.4
\$150-179.9K	1.1		5.0	2.5	18.0	3.5
>\$180K	1.8	2.3	4.2	2.5	1.6	2.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Gross Revenues/Attorney	Size of Firm					Total
	1	2	3-6	7-20	21+	
<\$35K	14.7	2.2	0.8			6.7
\$35-69.9K	16.5	6.5	1.5			8.2
\$70-104.9K	19.3	10.9	7.5	4.4	1.5	12.0
\$105-139.9K	10.5	13.0	11.3	4.4		9.1
\$140-174.9K	11.9	17.4	16.5	7.8	6.0	12.4
\$175-209.9K	9.5	17.4	21.1	20.0	4.5	13.8
\$210-244.9K	6.0	9.8	13.5	30.0	9.0	11.5
\$245-299.9K	2.1	10.9	12.8	17.8	22.4	9.6
\$300k-\$499.9K	7.4	7.6	11.3	14.4	52.2	13.6
\$500K+	2.1	4.3	3.8	1.1	4.5	2.8
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Overhead Rate	Size of Firm					Total
	1	2	3-6	7-20	21+	
<9%	10.2	4.4	1.7	3.8		5.9
9-14%	11.6	3.3	5.0		5.5	7.1
15-20%	10.5	2.2	6.7	7.5	3.6	7.6
21-26%	9.5	13.3	10.9	7.5	12.7	10.3
27-32%	10.2	4.4	15.1	6.3	9.1	9.7
33-38%	6.9	15.6	11.8	11.3	16.4	10.5
39-44%	9.1	11.1	10.9	28.8	21.8	13.4
45-50%	9.5	31.1	19.3	15.0	9.1	15.2
51-56%	6.2	7.8	7.6	11.3	10.9	7.8
57-62%	5.8	3.3	6.7	6.3	5.5	5.7
63-67%	4.4		2.5	1.3	5.5	3.1
68-73%	6.2	3.3	1.7	1.3		3.7
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

## PERCENT DISTRIBUTIONS OF 2006 FIXED EXPENSES, GROSS RECEIPTS PER ATTORNEY, & OVERHEAD RATES BY OFFICE LOCATION

Fixed Expenses /Attorney	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$5K	11.0	1.4	11.5	4.9	9.0	9.2	11.0	9.1
\$5-14.9K	13.8	11.4	11.5	12.2	12.6	7.9	12.1	11.8
\$15-24.9K	9.2	18.6	6.2	2.4	8.1	7.9	8.8	8.8
\$25-34.9K	8.3	12.9	6.9	4.9	10.8	10.5	9.9	9.2
\$35-44.9K	5.5	2.9	12.3	9.8	7.2	11.8	7.7	8.3
\$45-59.9K	6.4	11.4	11.5	19.5	12.6	13.2	8.8	11.1
\$60-89.9K	18.3	15.7	13.1	14.6	18.9	14.5	19.8	16.6
\$90-119.9K	13.8	15.7	10.8	19.5	12.6	14.5	15.4	13.9
\$120-149.9K	8.3	2.9	6.2	2.4	5.4	5.3	4.4	5.4
\$150-179.9K	5.5	1.4	6.9	2.4	1.8	3.9		3.5
>\$180K		5.7	3.1	7.3	0.9	1.3	2.2	2.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Gross Revenues/Attorney	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$35K	11.0	2.6	9.1	4.3	4.9	7.2	5.5	6.9
\$35-69.9K	10.1	9.2	4.9	6.4	8.2	9.6	9.9	8.2
\$70-104.9K	11.9	10.5	7.7	8.5	14.8	9.6	19.8	11.9
\$105-139.9K	10.1	5.3	9.8	10.6	8.2	10.8	8.8	9.1
\$140-174.9K	7.3	10.5	7.0	17.0	25.4	13.3	11.0	12.8
\$175-209.9K	10.1	7.9	16.8	17.0	11.5	16.9	16.5	13.7
\$210-244.9K	14.7	13.2	9.1	8.5	13.1	9.6	11.0	11.5
\$245-299.9K	9.2	15.8	9.8	8.5	5.7	10.8	8.8	9.5
\$300k-\$499.9K	13.8	19.7	20.3	14.9	8.2	10.8	6.6	13.6
\$500K+	1.8	5.3	5.6	4.3		1.2	2.2	2.8
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Overhead Rate	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<9%	1.0		0.8		0.9	1.3		0.6
9-14%	8.0	2.9	6.9		8.8	6.9	4.4	6.9
15-20%	12.0	10.0	7.6	7.0	4.4	6.7	4.4	7.6
21-26%	7.0	15.7	9.8	4.7	6.1	2.7	6.7	9.8
27-32%	13.0	11.4	12.1	7.0	7.0	12.0	8.9	12.1
33-38%	8.0	14.3	10.6	11.6	7.0	6.7	11.1	10.6
39-44%	11.0	4.3	7.6	11.6	9.6	20.0	11.1	7.6
45-50%	8.0	12.9	15.2	16.3	14.9	14.7	12.2	15.2
51-56%	11.0	7.1	15.9	16.3	16.7	13.3	23.3	15.9
57-62%	7.0	8.6	6.8	4.7	10.5	6.7	7.8	6.8
63-67%	5.0	7.1	3.0	9.3	5.3	6.7	6.7	3.0
68-73%	2.0	2.9	2.3	9.3	5.3	1.3	1.1	2.3
<b>Total</b>	<b>8.0</b>	<b>2.9</b>	<b>2.3</b>	<b>2.3</b>	<b>4.4</b>	<b>2.7</b>	<b>2.2</b>	<b>2.3</b>
	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

## Starting and Current Salary Levels for Associates, Legal Assistants and Secretaries

**Exhibit 34** distributes 2007 annual median salary levels by four “years of experience” categories for associates, legal assistants and secretaries.

**Exhibit 34**

### DISTRIBUTIONS OF 2007 SALARY LEVELS OF ASSOCIATES, LEGAL ASSISTANTS AND SECRETARIES BY YEARS OF EXPERIENCE

Associate Salary Categories	No Experience		3 Yrs. Experience		5 Yrs. Experience		10 Yrs. Experience	
	Count	%	Count	%	Count	%	Count	%
<\$21K	8	3.1	3	1.3			1	0.6
\$21-33k	21	8.1	8	3.5	6	2.8	4	2.4
\$34-46K	65	25.0	24	10.5	9	4.1	5	3.0
\$47-59K	66	25.4	43	18.8	16	7.3	8	4.8
\$60-72K	31	11.9	67	29.3	48	22.0	16	9.6
\$73-85K	19	7.3	25	10.9	54	24.8	35	21.0
\$86-98K	14	5.4	18	7.9	25	11.5	32	19.2
\$99-111K	27	10.4	19	8.3	19	8.7	22	13.2
\$112-124K	4	1.5	14	6.1	21	9.6	16	9.6
\$125-137K	4	1.5	6.0	2.6	14	6.4	11	6.6
\$138-151K	1	0.4	2.0	0.9	4.0	1.8	9.0	5.4
\$152-164K					1.0	0.5	3.0	1.8
\$165-177K					1.0	0.5	1.0	0.6
>\$178K							4	2.4
<b>Total</b>	<b>260</b>	<b>100%</b>	<b>229</b>	<b>100%</b>	<b>218</b>	<b>100%</b>	<b>167</b>	<b>100%</b>

Legal Assistant Salary Categories	No Experience		3 Yrs. Experience		5 Yrs. Experience		10 Yrs. Experience	
	Count	%	Count	%	Count	%	Count	%
<\$22K	54	35.3	17	10.00	8	4.8	4	1.8
\$22-24K	20	13.1	28	16.47	8	4.8	6	2.7
\$25-27K	21	13.7	22	12.94	19	11.3	8	3.6
\$28-30K	26	17.0	24	14.12	21	12.5	19	8.6
\$31-33K	17	11.1	27	15.88	17	10.1	16	7.2
\$34-36K	5	3.3	29	17.06	30	17.9	20	9.0
\$37-39K	5	3.3	11	6.47	16	9.5	33	14.9
\$40-42K	3	2.0	6	3.53	21	12.5	25	11.3
\$43-45K	2	1.3	4	2.35	13	7.7	22	10.0
\$46-48K			1	0.59	4	2.4	14	6.3
\$49-51K					8	4.8	22	10.0
>\$51K			1	0.59	3	1.8	32	14.5
<b>Total</b>	<b>153</b>	<b>100%</b>	<b>170</b>	<b>100%</b>	<b>168</b>	<b>100%</b>	<b>221</b>	<b>100%</b>

Secretary Salary Categories	No Experience		3 Yrs. Experience		5 Yrs. Experience		10 Yrs. Experience	
	Count	%	Count	%	Count	%	Count	%
<13K	43	14.2	6	2.2	7	2.5	8	2.0
\$13-15K	33	10.9	17	6.1	4	1.4	5	1.3
\$16-18K	65	21.5	23	8.3	14	4.9	7	1.8
\$19-21K	41	13.6	47	17.0	26	9.2	15	3.8
\$22-24K	46	15.2	51	18.4	33	11.6	22	5.6
\$25-27K	33	10.9	44	15.9	44	15.5	41	10.4
\$28-30K	23	7.6	28	10.1	40	14.1	43	10.9
\$31-33K	10	3.3	28	10.1	34	12.0	47	11.9
\$34-36K	3	1.0	24	8.7	35	12.3	56	14.2
\$37-39K	1	0.3	4	1.4	24	8.5	36	9.1
\$40-42K	1	0.3	3	1.1	12	4.2	51	12.9
\$43-45K	2	0.7	1	0.4	5	1.8	22	5.6
\$46-48K	1	0.3	1	0.4	4	1.4	20	5.1
>\$49K					2	0.7	22	5.6
<b>Total</b>	<b>302</b>	<b>100%</b>	<b>277</b>	<b>100%</b>	<b>284</b>	<b>100%</b>	<b>395</b>	<b>100%</b>

**Associate and Legal Assistant Salaries by Firm Size and Office Location**  
**Exhibits 35 to 40** distribute 2007 associate, legal assistant and secretary salary levels based on their level of experience by firm size and office location.

**Exhibit 35**

**PERCENT DISTRIBUTIONS OF 2007 SALARY LEVELS OF ASSOCIATES BY LEVEL OF EXPERIENCE AND SIZE OF FIRM**

Associate Salary Categories	Firm Size (Number of Attorneys)					Total
	1	2	3-6	7-20	21+	
<b>No Experience</b>						
<\$21K	20.0		7.0	1.3		2.7
\$21-33	20.0	11.1	24.6	3.9		8.1
\$34-46K	40.0	50.0	43.9	31.6	3.1	25.1
\$47-59K		27.8	15.8	44.7	18.4	25.5
\$60-72K	10.0	5.6	5.3	11.8	17.3	12.0
\$73-85K	10.0		3.5	2.6	14.3	7.3
\$86-98K				1.3	13.3	5.4
\$99-111K		5.6		2.6	24.5	10.4
\$112-124K					4.1	1.5
\$125-137K					4.1	1.5
\$138-151K					1.0	0.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Associate Salary Categories	Firm Size (Number of Attorneys)					Total
	1	2	3-6	7-20	21+	
<b>3 Yrs Experience</b>						
<\$21K		6.3	2.0	1.4		1.3
\$21-33	14.3	12.5	8.0	1.4		3.5
\$34-46K	14.3	12.5	30.0	8.3		10.5
\$47-59K	42.9	31.3	28.0	19.4	8.3	18.8
\$60-72K		18.8	24.0	47.2	21.4	29.3
\$73-85K		12.5	6.0	11.1	14.3	10.9
\$86-98K	28.6			4.2	15.5	7.9
\$99-111K		6.3	2.0	5.6	15.5	8.3
\$112-124K				1.4	15.5	6.1
\$125-137K					7.1	2.6
\$138-151K					2.4	0.9
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Associate Salary Categories	Firm Size (Number of Attorneys)					Total
	1	2	3-6	7-20	21+	
<b>5 Yrs Experience</b>						
<\$21K		21.4	4.7	1.4		2.8
\$21-33	12.5	7.1	14.0	1.4		4.1
\$34-46K		21.4	18.6	7.1		7.3
\$47-59K	37.5	21.4	23.3	31.4	12.0	22.0
\$60-72K	12.5	14.3	30.2	31.4	19.3	24.8
\$73-85K		7.1	7.0	7.1	19.3	11.5
\$86-98K	12.5	7.1		10.0	12.0	8.7
\$99-111K	12.5		2.3	7.1	16.9	9.6
\$112-124K	12.5			2.9	13.3	6.4
\$125-137K					4.8	1.8
\$138-151K					1.2	0.5
\$152-164K					1.2	0.5
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Associate Salary Categories	Firm Size (Number of Attorneys)					Total
	1	2	3-6	7-20	21+	
<b>10 Yrs Experience</b>						
<\$21K	16.7					0.6
\$21-33	16.7	8.3	4.0			2.4
\$34-46K		8.3	2.0	4.9	1.8	3.0
\$47-59K	16.7	16.7	10.0			4.8
\$60-72K		8.3	16.0	12.2	1.8	9.0
\$73-85K	33.3	16.7	24.0	31.7	10.5	21.1
\$86-98K		33.3	22.0	22.0	14.0	19.3
\$99-111K	16.7		8.0	12.2	21.1	13.3
\$112-124K		8.3	6.0	7.3	15.8	9.6
\$125-137K			4.0	7.3	10.5	6.6
\$138-151K			2.0	2.4	12.3	5.4
\$152-164K					5.3	1.8
\$165-177K					1.8	0.6
>\$178K			2.0		5.3	2.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**Exhibit 36**

**PERCENT DISTRIBUTIONS OF 2007 SALARY**

# LEVELS OF ASSOCIATES BY OFFICE LOCATION AND BY YEARS OF EXPERIENCE

	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<b>No Experience</b>								
<\$21K		2.8	1.3	4.8	6.1	3.1	9.5	3.1
\$21-33K	7.5	5.6	2.6	4.8	18.2	12.5	14.3	8.1
\$34-46K	20.0	19.4	29.9	23.8	18.2	28.1	33.3	25.0
\$47-59K	17.5	38.9	20.8	19.0	42.4	18.8	23.8	25.4
\$60-72K	15.0	5.6	10.4	9.5	12.1	25.0	4.8	11.9
\$73-85K	5.0		9.1	19.0	3.0	12.5	4.8	7.3
\$86-98K	7.5	8.3	6.5	9.5			4.8	5.4
\$99-111K	17.5	13.9	15.6	9.5			4.8	10.4
\$112-124K	2.5	5.6	1.3					1.5
\$125-137K	5.0		2.6					1.5
\$138-151K	2.5							0.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs Experience</b>								
<\$21K			1.8		2.9	3.3		1.3
\$21-33K	2.6				2.9	13.3	12.5	3.5
\$34-46K	5.3	8.1	8.8		20.6	6.7	31.3	10.5
\$47-59K	15.8	16.2	21.1	29.4	23.5	13.3	12.5	18.8
\$60-72K	23.7	35.1	28.1	23.5	29.4	36.7	25.0	29.3
\$73-85K	15.8	13.5	5.3	5.9	11.8	13.3	12.5	10.9
\$86-98K	7.9	2.7	12.3	11.8	5.9	10.0		7.9
\$99-111K	18.4	5.4	8.8	17.6	2.9		6.3	8.3
\$112-124K	7.9	10.8	8.8	11.8				6.1
\$125-137K	2.6	8.1	1.8			3.3		2.6
\$138-151K			3.5					0.9
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs Experience</b>								
<\$21K			3.3		3.6	7.4	5.9	2.8
\$21-33K		2.9	1.6		10.7	3.7	17.6	4.1
\$34-46K	3.0	5.7	6.6	5.9	7.1	7.4	23.5	7.3
\$47-59K	18.2	17.1	18.0	23.5	35.7	33.3	11.8	22.0
\$60-72K	21.2	31.4	26.2	23.5	14.3	25.9	29.4	24.8
\$73-85K	15.2	2.9	14.8	11.8	17.9	11.1		11.5
\$86-98K	9.1	5.7	8.2	17.6	7.1	7.4	11.8	8.7
\$99-111K	18.2	14.3	11.5	5.9	3.6	3.7		9.6
\$112-124K	12.1	11.4	6.6	11.8				6.4
\$125-137K	3.0	8.6						1.8
\$138-151K			1.6					0.5
\$152-164K			1.6					0.5
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs Experience</b>								
<\$21K	3.1							0.6
\$21-33k	3.1				9.1	6.7		2.4
\$34-46K		4.0	2.2		4.5	6.7	7.1	3.0
\$47-59K	3.1	8.0	2.2		13.6		7.1	4.8
\$60-72K	6.3	4.0	6.5	15.4	4.5	20.0	28.6	9.6
\$73-85K	21.9	20.0	17.4	38.5	27.3	20.0	7.1	21.0
\$86-98K	21.9	12.0	19.6		22.7	26.7	28.6	19.2
\$99-111K	9.4	20.0	15.2	7.7	13.6	13.3	7.1	13.2
\$112-124K	6.3	8.0	17.4	7.7	4.5		14.3	9.6
\$125-137K	15.6	8.0	6.5	7.7				6.6
\$138-151K	6.3	8.0	6.5	15.4				5.4
\$152-164K	3.1	4.0		7.7				1.8
\$165-177K			2.2					0.6
>\$178K		4.0	4.3			6.7		2.4
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

## PERCENT DISTRIBUTIONS OF 2007 SALARY LEVELS OF LEGAL ASSISTANTS BY LEVEL OF EXPERIENCE AND SIZE OF FIRM

	Firm Size (Number of Attorneys)					Total
	1	2	3-6	7-20	21+	
<b>No Experience</b>						
<\$22K	62.2	55.6	53.1	8.8	3.1	35.3
\$22-24K	10.8	27.8	9.4	17.6	6.3	13.1
\$25-27K	10.8		12.5	20.6	18.8	13.7
\$28-30K	5.4	5.6	18.8	29.4	21.9	17.0
\$31-33K	5.4	5.6	3.1	8.8	31.3	11.1
\$34-36K				5.9	9.4	3.3
\$37-39K	5.4	5.6			6.3	3.3
\$40-42K			3.1	2.9	3.1	2.0
\$43-45K				5.9		1.3
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs Experience</b>						
<\$22K	14.3	29.2	11.6			10.0
\$22-24K	28.6	12.5	23.3	11.1	3.1	16.5
\$25-27K	14.3	29.2	11.6	8.3	6.3	12.9
\$28-30K	20.0	12.5	14.0	16.7	6.3	14.1
\$31-33K	8.6	8.3	11.6	30.6	18.8	15.9
\$34-36K	5.7	8.3	11.6	22.2	37.5	17.1
\$37-39K	2.9		4.7	5.6	18.8	6.5
\$40-42K	5.7		7.0		3.1	3.5
\$43-45K			2.3	2.8	6.3	2.4
\$46-48K				2.8		0.6
\$49-51K						
>\$51K			2.3			0.6
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs Experience</b>						
<\$22K	8.6	13.6	5.6			4.8
\$22-24K	11.4	13.6	2.8			4.8
\$25-27K	20.0	9.1	16.7	4.8	6.1	11.3
\$28-30K	5.7	13.6	19.4	16.7	6.1	12.5
\$31-33K	2.9	9.1	25.0	9.5	3.0	10.1
\$34-36K	28.6	9.1	11.1	16.7	21.2	17.9
\$37-39K	2.9	4.5	11.1	16.7	9.1	9.5
\$40-42K	5.7	4.5	2.8	16.7	30.3	12.5
\$43-45K	2.9	9.1		9.5	18.2	7.7
\$46-48K	2.9		2.8		6.1	2.4
\$49-51K	5.7	13.6	2.8	4.8		4.8
>\$51K	2.9			4.8		1.8
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs Experience</b>						
<\$22K	5.1	2.9	1.7			1.8
\$22-24K	2.6	8.8	3.4			2.7
\$25-27K	10.3	5.9	1.7		2.4	3.6
\$28-30K	25.6	8.8	8.5	2.1		8.6
\$31-33K	2.6	11.8	5.1	10.4	7.3	7.2
\$34-36K	5.1	8.8	13.6	10.4	4.9	9.0
\$37-39K	10.3	20.6	10.2	20.8	14.6	14.9
\$40-42K	12.8	5.9	16.9	14.6	2.4	11.3
\$43-45K	5.1	8.8	6.8	10.4	19.5	10.0
\$46-48K	5.1		10.2	4.2	9.8	6.3
\$49-51K		8.8	8.5	10.4	22.0	10.0
>\$51K	15.4	8.8	13.6	16.7	17.1	14.5
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

# PERCENT DISTRIBUTIONS OF 2007 SALARY LEVELS OF LEGAL ASSISTANTS BY LEVEL OF EXPERIENCE AND OFFICE LOCATION

	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<b>No Experience</b>								
	1	2	3-6	7-20	21+	Total		
<\$22K	28.6	25.0	19.4	18.2	50.0	50.0	58.8	35.3
\$22-24K		20.0	16.1	9.1	15.0	15.4	17.6	13.1
\$25-27K	7.1	5.0	16.1	27.3	15.0	19.2	11.8	13.7
\$28-30K	32.1	25.0	22.6	18.2	10.0	3.8		17.0
\$31-33K	14.3	15.0	12.9	9.1	5.0	7.7	11.8	11.1
\$34-36K	3.6	5.0	3.2	9.1		3.8		3.3
\$37-39K	7.1	5.0		9.1	5.0			3.3
\$40-42K	3.6		6.5					2.0
\$43-45K	3.6		3.2					1.3
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs Experience</b>								
<\$22K	7.4	4.3	2.9		9.1	3.8	5.0	4.8
\$22-24K			8.8	6.3	4.5		15.0	4.8
\$25-27K	3.7	8.7	2.9	6.3	18.2	23.1	20.0	11.3
\$28-30K		4.3	2.9	12.5	27.3	26.9	20.0	12.5
\$31-33K	3.7	13.0	5.9	25.0	13.6	3.8	15.0	10.1
\$34-36K	22.2	13.0	20.6	31.3	13.6	19.2	5.0	17.9
\$37-39K	14.8	17.4	8.8	6.3	4.5	7.7	5.0	9.5
\$40-42K	18.5	17.4	14.7	12.5		7.7	15.0	12.5
\$43-45K	18.5	4.3	11.8		9.1	3.8		7.7
\$46-48K	3.7	4.3	5.9					2.4
\$49-51K	7.4	4.3	11.8			3.8		4.8
>\$51K		8.7	2.9					1.8
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs Experience</b>								
<\$22K	7.4	4.3	2.9		9.1	3.8	5.0	4.8
\$22-24K			8.8	6.3	4.5		15.0	4.8
\$25-27K	3.7	8.7	2.9	6.3	18.2	23.1	20.0	11.3
\$28-30K		4.3	2.9	12.5	27.3	26.9	20.0	12.5
\$31-33K	3.7	13.0	5.9	25.0	13.6	3.8	15.0	10.1
\$34-36K	22.2	13.0	20.6	31.3	13.6	19.2	5.0	17.9
\$37-39K	14.8	17.4	8.8	6.3	4.5	7.7	5.0	9.5
\$40-42K	18.5	17.4	14.7	12.5		7.7	15.0	12.5
\$43-45K	18.5	4.3	11.8		9.1	3.8		7.7
\$46-48K	3.7	4.3	5.9					2.4
\$49-51K	7.4	4.3	11.8			3.8		4.8
>\$51K		8.7	2.9					1.8
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs Experience</b>								
<\$22K		2.9	2.3		3.6	3.6		1.8
\$22-24K	2.6				3.6	3.6	10.0	2.7
\$25-27K	5.3		4.5		7.1	7.1		3.6
\$28-30K	2.6	2.9	4.5	5.6	14.3	14.3	20.0	8.6
\$31-33K	2.6	2.9			10.7	25.0	13.3	7.2
\$34-36K	2.6	2.9	11.4	22.2	21.4	7.1	3.3	9.0
\$37-39K	18.4	14.3	6.8	16.7	10.7	10.7	30.0	14.9
\$40-42K	10.5	22.9	15.9	5.6	7.1	3.6	6.7	11.3
\$43-45K	18.4	14.3	6.8	11.1	10.7	7.1		10.0
\$46-48K	5.3	14.3	4.5	11.1			10.0	6.3
\$49-51K	21.1	5.7	13.6	11.1	3.6	3.6	6.7	10.0
>\$51K	10.5	17.1	29.5	16.7	7.1	14.3		14.5
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

# PERCENT DISTRIBUTIONS OF 2007 SALARY LEVELS OF SECRETARIES BY SIZE OF FIRM

No Experience	Firm Size (Number of Attorneys)					Total
	1	2	3-6	7-20	21+	
<13K	30.0	19.6	10.5	1.7	2.5	14.3
\$13-15K	18.75	10.9	11.8	6.9		11.0
\$16-18K	22.5	37.0	21.1	19.0	5	21.3
\$19-21K	8.75	10.9	18.4	17.2	10	13.3
\$22-24K	2.5	15.2	18.4	29.3	15	15.3
\$25-27K	6.25	2.2	9.2	15.5	27.5	11.0
\$28-30K	6.25	2.2	7.9	6.9	17.5	7.7
\$31-33K	2.5			1.7	17.5	3.3
\$34-36K	1.25				5	1.0
\$37-39K			1.3			0.3
\$40-48K	1.2	2.2	1.3	1.7		1.3
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
3 Yrs Experience	1	2	3-6	7-20	21+	Total
<13K	3.4	4.7	2.7			2.2
\$13-15K	15.5	4.7	8.1			6.2
\$16-18K	10.3	16.3	8.1	5.1	2.5	8.4
\$19-21K	12.1	32.6	18.9	13.6	5.0	16.4
\$22-24K	24.1	23.3	12.2	27.1	5.0	18.6
\$25-27K	12.1	7.0	23.0	20.3	12.5	16.1
\$28-30K	12.1	7.0	9.5	15.3	5.0	10.2
\$31-33K	3.4	2.3	8.1	11.9	30.0	10.2
\$34-36K	1.7	2.3	4.1	6.8	35.0	8.4
\$37-39K	3.4		1.4		2.5	1.5
\$40-42K			2.7		2.5	1.1
\$43-48K	1.7		1.4			0.8
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
5 Yrs Experience	1	2	3-6	7-20	21+	Total
<13K	10.3		1.3			2.5
\$13-15K	3.4	2.6	1.3			1.4
\$16-18K	8.6	5.1	7.9	1.4		4.9
\$19-21K	10.3	17.9	11.8	4.3	2.5	9.2
\$22-24K	15.5	12.8	14.5	7.1	5.0	11.3
\$25-27K	13.8	28.2	10.5	20.0	7.5	15.5
\$28-30K	13.8	10.3	13.2	20.0	10.0	14.1
\$31-33K	8.6	12.8	11.8	18.6	5.0	12.0
\$34-36K	6.9		13.2	12.9	30.0	12.4
\$37-39K	1.7	5.1	9.2	5.7	25.0	8.5
\$40-42K	1.7	2.6	2.6	5.7	10.0	4.2
\$43-45K			1.3	4.3	2.5	1.8
\$46-48K	3.4	2.6			2.5	1.4
\$49K+	1.7		1.3			0.7
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
10 Yrs Experience	1	2	3-6	7-20	21+	Total
<13K	5.5	3.3	1.0			2.0
\$13-15K	3.3	1.6	1.0			1.3
\$16-18K	3.3	1.6	2.9			1.8
\$19-21K	3.3	6.6	6.7	1.2		3.8
\$22-24K	8.8	8.2	4.8	3.5	2.0	5.6
\$25-27K	13.2	11.5	14.3	4.7	3.9	10.2
\$28-30K	12.1	14.8	10.5	11.8	3.9	10.9
\$31-33K	15.4	9.8	9.5	17.6	3.9	12.0
\$34-36K	8.8	9.8	16.2	20.0	13.7	14.0
\$37-39K	4.4	11.5	8.6	11.8	11.8	9.2
\$40-42K	9.9	8.2	12.4	11.8	27.5	13.0
\$43-45K	4.4	4.9	3.8	7.1	9.8	5.6
\$46-48K	3.3	1.6	5.7	4.7	11.8	5.1
\$49K+	4.4	6.6	2.9	5.9	11.8	5.6
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



# PERCENT DISTRIBUTIONS OF 2007 SALARY LEVELS OF SECRETARIES BY LEVEL OF EXPERIENCE AND OFFICE LOCATION

	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<b>No Experience</b>								
<13K	8.2	10.5	13.0		22.2	18.2	16.3	14.2
\$13-15K	6.1	5.3	7.4	28.6	13.0	11.4	16.3	10.9
\$16-18K	16.3	13.2	1.9	21.4	25.9	36.4	36.7	21.5
\$19-21K	10.2	15.8	14.8	7.1	14.8	13.6	14.3	13.6
\$22-24K	20.4	10.5	18.5	14.3	18.5	9.1	12.2	15.2
\$25-27K	12.2	26.3	24.1		1.9	4.5	2.0	10.9
\$28-30K	16.3	7.9	13.0	14.3	1.9	2.3	2.0	7.6
\$31-33K	4.1	2.6	5.6	7.1	1.9	4.5		3.3
\$34-36K	4.1	2.6						1.0
\$37-39K				7.1				0.3
\$40-42K	2.0							0.3
\$43-48K		5.3	1.9					1.0
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>3 Yrs Experience</b>								
<13K	5.1		4.5			4.8		2.2
\$13-15K	2.6	3.2			12.5	4.8	14.3	6.1
\$16-18K	2.6	3.2	4.5	8.7	8.9	14.3	14.3	8.3
\$19-21K	10.3	6.5	2.3	17.4	26.8	28.6	21.4	17.0
\$22-24K	7.7	16.1	9.1	21.7	26.8	26.2	19.0	18.4
\$25-27K	30.8	16.1	15.9	8.7	14.3	7.1	16.7	15.9
\$28-30K	7.7	19.4	18.2	13.0	5.4	4.8	7.1	10.1
\$31-33K	17.9	19.4	18.2	4.3	3.6	4.8	4.8	10.1
\$34-36K	7.7	9.7	22.7	17.4	1.8	4.8	2.4	8.7
\$37-39K	5.1	3.2	2.3					1.4
\$40-48K	2.6	3.2	2.3	8.6				1.9
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>5 Yrs Experience</b>								
<13K	4.3		4.3		1.9	2.3	2.1	2.5
\$13-15K	2.2					4.7	2.1	1.4
\$16-18K	2.2	6.1		5.9	5.8	4.7	10.6	4.9
\$19-21K	6.5	3.0	2.2	5.9	9.6	16.3	17.0	9.2
\$22-24K	8.7	3.0			23.1	16.3	19.1	11.6
\$25-27K	6.5	12.1	4.3	17.6	23.1	25.6	19.1	15.5
\$28-30K	21.7	15.2	6.5	17.6	13.5	18.6	8.5	14.1
\$31-33K	6.5	21.2	17.4	5.9	15.4	2.3	12.8	12.0
\$34-36K	13.0	27.3	28.3	11.8	3.8	4.7	2.1	12.3
\$37-39K	8.7		28.3	23.5	1.9	4.7		8.5
\$40-42K	13.0	3.0	2.2	5.9			6.4	4.2
\$43-45K	6.5	3.0	2.2					1.8
\$46-48K		3.0	4.3		1.9			1.4
\$49K+		3.0		5.9				0.7
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>10 Yrs Experience</b>								
<16K	3.1		2.7		4.2	7.4	3.6	3.3
\$16-18K	1.6				2.8	3.7	3.6	1.8
\$19-21K	1.6	1.9	1.4	4.3	2.8	7.4	8.9	3.8
\$22-24K	1.6	1.9	1.4	8.7	13.9	7.4	5.4	5.6
\$25-27K	4.7	5.8	1.4		22.2	13.0	19.6	10.4
\$28-30K	6.3	5.8	4.1	26.1	16.7	18.5	8.9	10.9
\$31-33K	7.8	21.2	8.1	13.0	9.7	11.1	16.1	11.9
\$34-36K	15.6	15.4	10.8	21.7	15.3	11.1	14.3	14.2
\$37-39K	7.8	13.5	13.5		4.2	9.3	10.7	9.1
\$40-42K	26.6	7.7	23.0	8.7	8.3	9.3		12.9
\$43-45K	6.3	9.6	14.9	4.3			1.8	5.6
\$46-48K	12.5	5.8	5.4	8.7		1.9	3.6	5.1
\$49K+	4.7	11.5	13.5	4.3			3.6	5.6
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>