

**Exhibit 4**  
Ratings of Entity Tax Preparation Software

Company	Responses	Years Used	Cost Rating	Ease of Use	Customer Support	Available Features	Timely Updates	State Availability	Company Reliability	Familiarity	Overall Rating
Accountware*	2	15.00	2.50	3.00	2.50	2.50	2.00	2.00	2.50	2.50	2.50
ATX Forms	6	3.67	4.83	3.67	4.17	4.00	4.17	4.80	4.33	3.67	4.00
CCH											
ProSystem fx	46	10.11	3.07	4.04	4.36	4.44	4.56	4.78	4.62	4.66	4.30
Creative Solutions	15	7.25	3.53	3.67	4.00	4.13	4.36	4.71	4.47	4.27	4.14
Drake Software	1	10.00	5.00	5.00	5.00	4.00	4.00	3.00	4.00	5.00	4.00
Intuit ProSeries	13	8.31	2.69	4.23	3.77	3.77	3.85	4.31	4.15	4.77	3.85
Lacerte Software	41	10.05	3.39	4.29	4.23	4.28	4.46	4.68	4.55	4.70	4.39
RIA GoSystem	14	10.29	3.38	4.00	4.08	4.21	4.07	4.64	4.54	4.36	4.21
TaxSimple	1	4.00	4.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
TaxWise**	1	8.00	5.00	5.00	5.00	4.00	4.00	5.00	5.00	5.00	5.00
TaxWorks	1	2.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
<b>Overall: 2005</b>	<b>141</b>	<b>9.31</b>	<b>3.32</b>	<b>4.06</b>	<b>4.17</b>	<b>4.22</b>	<b>4.32</b>	<b>4.62</b>	<b>4.48</b>	<b>4.55</b>	<b>4.22</b>
Overall: 2004	251	8.42	3.46	4.13	4.08	4.25	4.30	4.61	4.44	4.58	4.18

Scale: 1 = Very Dissatisfied to 5 = Very Satisfied; Familiarity: 1 = Low to 5 = High

\*Accountantware was acquired by Creative Solutions in 2005.

\*\*Universal sold TaxWise to a private firm in 2004.