

Exhibit 5
Ratings of Tax Research Software

Company	Responses	Years Used	Cost Rating	Ease of Use	Customer Support	Timely Updates	Company Reliability	User Familiarity	Overall Rating
Bureau of National Affairs (BNA)	40	8.30	3.26	3.28	3.54	4.05	4.33	4.30	3.62
Commerce Clearing House (CCH)	53	7.04	3.20	3.40	3.59	4.49	4.56	4.38	3.89
Kleinrock Practitioners Publishing Co. (PPC)	39	4.76	4.50	3.96	3.65	3.89	4.11	4.14	3.94
Research Institute of America (RIA)	21	9.62	3.76	4.05	3.53	3.75	4.33	4.40	3.86
Tax Analysts	51	6.34	3.38	3.48	3.55	4.23	4.22	4.11	3.77
	6	3.17	4.67	3.67	3.60	4.20	4.33	4.83	4.17
Overall—2005	210	6.83	3.59	3.57	3.58	4.15	4.32	4.27	3.82
Overall—2004	395	6.72	3.64	3.64	3.66	4.16	4.22	4.18	3.79
Overall—2003	168		3.46	3.60	3.64	4.16	4.13	4.25	3.88
Overall—2002	84		3.49	3.76	3.81	4.44	4.43	4.18	4.01

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