

EXHIBIT 3
Ratings of Tax Research Software

Company	Responses	Years Used	Cost Rating	Ease of Use	Customer Support	Timely Updates	Company Reliability	Familiarity	Overall Rating
Bureau of National Affairs (BNA)	40	9.82	2.81	3.28	3.71	4.05	4.21	4.22	3.76
Commerce Clearing House (CCH)	42	9.44	3.31	3.39	3.76	4.37	4.29	4.31	3.94
Kleinrock	44	5.44	4.57	3.98	3.76	3.93	3.98	4.15	3.99
LexisNexis/Matthew Bender	4	8.00	1.00	3.00	4.00	4.50	4.50	2.00	3.50
Practitioners Publishing Co. (PPC)	20	9.45	3.45	3.75	3.45	3.20	3.70	4.12	3.55
Research Institute of America (RIA)	47	7.81	3.15	3.57	3.70	4.04	4.22	4.21	3.78
Tax Analysts	3	5.67	4.67	5.00	4.50	4.67	4.67	4.50	4.67
Overall—2006	200	8.01	3.42	3.53	3.64	3.93	4.05	4.13	3.77
<i>Average 2002–2005</i>	<i>857</i>	<i>6.72</i>	<i>3.58</i>	<i>3.63</i>	<i>3.65</i>	<i>4.18</i>	<i>4.25</i>	<i>4.22</i>	<i>3.84</i>

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