

EXHIBIT 4
Ratings of Tax Research Software

Company	Responses	Cost Rating	Ease of Use	Customer Support	Timely Updates	Company Reliability	Familiarity	Overall Rating	Overall 2007
BNA	48	3.07	3.21	3.27	3.84	4.13	4.04	3.57	3.44
CCH	84	3.04	3.36	3.54	4.16	4.41	4.05	3.69	3.91
Checkpoint	33	3.24	3.58	3.43	4.18	4.12	4.09	3.73	N/A
Kleinrock	36	4.22	3.50	3.31	3.56	3.56	3.65	3.69	3.58
LexisNexis	3	2.33	2.00	2.67	3.00	4.00	2.67	2.67	3.50
PPC	20	3.40	3.70	3.75	3.45	4.00	3.68	3.85	3.66
RIA	31	2.87	3.16	3.00	3.73	3.90	3.80	3.32	3.70
Tax Analysts	7	4.29	4.14	4.50	4.43	4.71	3.86	4.14	4.10
Westlaw	2	2.50	3.50	3.00	4.50	4.50	4.50	3.50	N/A
Overall 2008	264	3.26	3.39	3.41	3.92	4.12	3.92	3.64	3.78
Overall 2007	232	3.29	3.56	3.49	4.02	4.31	4.09	3.78	
<i>Average 2002–2006</i>	<i>1,057</i>	<i>3.55</i>	<i>3.61</i>	<i>3.65</i>	<i>4.14</i>	<i>4.21</i>	<i>4.20</i>	<i>3.82</i>	

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