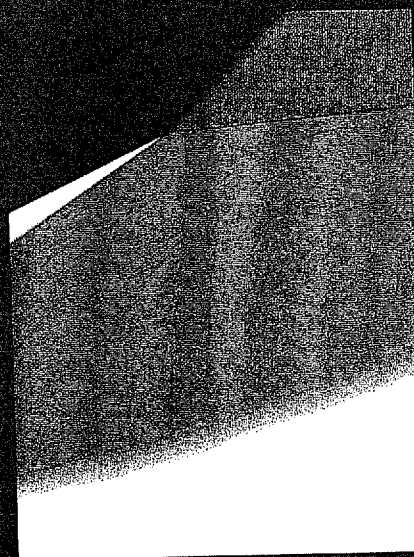
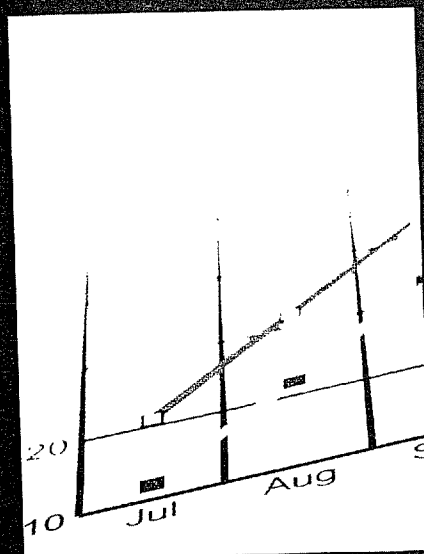
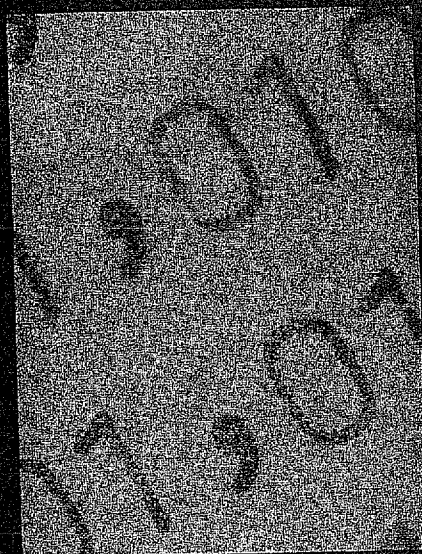


THE 2004 DESKTOP REFERENCE ON THE ECONOMICS OF LAW PRACTICE IN NEW YORK STATE

Benchmarks and Referents for Law Practice Management



A Law Practice Management publication
of the New York State Bar Association

**THE 2004 DESKTOP REFERENCE ON THE
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Survey Conducted by:
Spectrum Associates Market Research
Farmington, CT

TABLE OF CONTENTS

I.	INTRODUCTION	1
	A. BACKGROUND	1
	B. RESEARCH OBJECTIVES.....	1
	C. METHODOLOGY	2
	D. DATA ANALYSIS	4
	E. DEFINITIONS OF STATISTICAL TERMS	4
	I. AVERAGES OR MEASURES OF CENTRAL TENDENCY.....	4
	II. MEASURES OF VARIABILITY	5
	F. NOTES ON THE INTERPRETATION OF FINDINGS.....	5
II	AGGREGATE STATE-WIDE STUDY FINDINGS.....	7
	A. RESPONDENT FIRM CHARACTERISTICS	7
	B. PRIMARY AREAS OF CONCENTRATION.....	9
	C. BILLING RATES.....	16
	D. ATTORNEY WORK WEEK (HOURS AND ACTIVITIES)	27
	E. BILLABLE HOURS, EXPENSES, BILLING, PAYMENT & COLLECTION POLICY	32
	F. STAFFING.....	44
	G. COMPENSATION/SALARIES.....	46
	H. PERCEPTIONS OF LOCAL BUSINESS CLIMATE	57
	I. OTHER BUSINESS RELATED ISSUES.....	59
III.	REGIONAL TABLES	71
	A. BUFFALO REGION.....	73
	B. ROCHESTER REGION	99
	C. SYRACUSE REGION.....	125
	D. ALBANY COUNTY REGION.....	151
	E. WESTCHESTER COUNTY REGION	177
	F. NEW YORK CITY REGION.....	203
	G. LONG ISLAND REGION.....	229
	H. OTHER REGION.....	255
APPENDIX:		
	SOLO PRACTITIONER QUESTIONNAIRE	283
	MANAGING PARTNER QUESTIONNAIRE.....	287

AGGREGATE FIGURES

Methodology

- Figure 1: Number of New York Law Firms by Size of Firm and Region
- Figure 2: Number of Survey Respondents by Size of Firm and Region

Aggregate Study Findings

A. Respondent Firm Characteristics

- Figure 3: Respondent Firm Characteristics
- Figure 4: Gender of Firm's Attorneys by Size of Firm and Region
- Figure 5: Ethnicity of Firm's Attorneys by Size of Firm and Region

B. Primary Areas of Concentration

- Figure 6: Areas of Law Generating Most Income (Aggregate and by Size of Firm)
- Figure 6a: Areas of Law Generating Most Income by Region (Percentage Ranked in Top Three)
- Figure 7: Areas of Law Generating Most Billable Hours (Aggregate and by Size of Firm)
- Figure 7a: Areas of Law Generating Most Total Billable Hours (by Region) (Percentage Ranked in Top Three)
- Figure 8: Mean Percentage of Total Billable Hours Devoted to Specific Areas of Law (Aggregate and by Size of Firm)
- Figure 8a: Mean Percentage of Total Billable Hours Devoted to Specific Areas of Law (by Region)

C. Billing Rates

- Figure 9: Equity and Non-Equity Partner's Billing Rates (Aggregate)
- Figure 9a: Detailed Analysis of Equity and Non-Equity Partner Billing Rates (by Size of Firm)
- Figure 9b: Equity Partners' Billing Rates (by Region)
- Figure 9c: Detailed Analysis of Equity Partner Billing Rates (by Region)
- Figure 9d: Non-Equity Partners' Billing Rates (by Region)
- Figure 9e: Detailed Analysis of Non-Equity Partner Billing Rates (by Region)
- Figure 10: Non-Partner Attorneys' Billing Rates by Experience (Aggregate)
- Figure 10a: Detailed Analysis of Non-Partner Attorneys' Billing Rates by Experience (by Size of Firm)
- Figure 10b: Detailed Analysis of Non-Partner Attorneys' Billing Rates by Experience (by Region)
- Figure 11: Paralegal/Legal Assistant Billing Rates by Experience (Aggregate)
- Figure 11a: Detailed Analysis of Paralegal/Legal Assistant Billing Rates by Experience (by Size of Firm)
- Figure 11b: Detailed Analysis of Paralegal/Legal Assistant Billing Rates by Experience (by Region)
- Figure 12: Most Recent Change in Billing Rates (Aggregate)
- Figure 12a: Most Recent Change in Billing Rates (by Size of Firm)
- Figure 12b: Most Recent Change in Billing Rates (by Region)

Figure 13: Change in Billing Rates by Most Recent Change (Aggregate and by Size of Firm)

Figure 13a: Change in Billing Rates by Most Recent Change (by Region)

D. Attorney Work Week (Hours and Activities)

Figure 14: Total Hours Attorneys Work Per Week (Aggregate and by Size of Firm)

Figure 14a: Detailed Analysis of Total Hours Attorneys Work Per Week (by Size of Firm)

Figure 14b: Detailed Analysis of Total Hours Attorneys Work Per Week (by Region)

Figure 14c: Detailed Analysis of Total Hours Attorneys Work Per Week by Size of Firm (by Region)

Figure 15: Mean Hours Attorneys Allocate to Specific Activities per Week (Aggregate)

Figure 15a: Mean Hours Attorneys Allocate to Specific Activities Per Week (by Size of Firm)

Figure 15b: Detailed Analysis of Hours Attorneys Allocate to Specific Activities Per Week (by Size of Firm)

Figure 15c: Mean Hours Attorneys Allocate to Specific Activities Per Week (by Region)

E. Billable Hours, Expenses, Billing, Payment & Collection Policy

Figure 16: How Law Firms Bill Clients (Share of Hours) (Aggregate)

Figure 16a: How Law Firms Bill Clients (Share of Hours) (by Size of Firm)

Figure 16b: How Firms Bill Clients (Share of Hours) (by Region)

Figure 17: Mean Allocation of Chargeable Hours by Attorneys Per Week (Aggregate)

Figure 17a: Mean Allocation of Chargeable Hours by Attorneys Per Week (by Size of Firm)

Figure 17b: Mean Allocation of Chargeable Hours by Attorneys Per Week (by Region)

Figure 18: Billable Hours Policies (Aggregate and by Size of Firm)

Figure 19: Frequency Law Firms Charge Clients for Specific Expenses Incurred (Aggregate)

Figure 19a: Frequency Law Firms Charge Clients for Specific Expenses Incurred (by Size of Firm)

Figure 19b: Frequency Law Firms Charge Clients for Specific Expenses Incurred (by Region)

Figure 19b: Frequency Law Firms Charge Clients for Specific Expenses Incurred (by Region) (cont.)

Figure 20: Billing, Payment and Collection Practices (Aggregate and by Size of Firm)

Figure 21: Expenses Incurred by Firm Included in Chargeable Attorney Hours (Aggregate and by Size of Firm) (Per Attorney Per Hour, Not Billed Directly)

Figure 21a: Expenses Incurred by Firm Included in Chargeable Attorney

F. Staffing

Figure 22: Level of Support Staff (Aggregate and by Size of Firm)

Figure 23: Recent Changes in Attorney and Support Staff (Aggregate and by Size of Firm)

Figure 24: Use of Part-time/Temporary Staff (Aggregate and by Size of Firm)

G. Compensation/Salaries

Figure 25: Equity Partners' Annual Compensation (Aggregate and by Size of Firm)

Figure 25a: Equity Partners' Annual Compensation (by Size of Firm and Region)

Figure 26: Non-Equity Partners' Annual Compensation (Aggregate and by Firm Size)

Figure 27: Detailed Analysis of Equity and Non-Equity Partners' Annual Compensation (Aggregate and by Size of Firm)

Figure 28: Detailed Analysis of Equity Partners' Annual Compensation (by Size of Firm by Region)

Figure 28a: Detailed Analysis of Non-Equity Partners' Annual Compensation (by Size of Firm by Region)

Figure 29: Non-Partner Attorney Annual Salary by Experience (Aggregate)

Figure 29a: Detailed Analysis of Non-Partner Attorneys' Annual Salary by Experience (by Size of Firm)

Figure 29b: Detailed Analysis of Non-Partner Attorneys' Annual Salary by Experience (by Region)

Figure 30: Paralegals' Annual Salary by Experience (Aggregate)

Figure 30a: Detailed Analysis of Paralegals' Annual Salary by Experience (by Size of Firm)

Figure 30b: Detailed Analysis of Paralegals' Annual Salary by Experience (by Region)

Figure 31: Secretaries' Annual Salary by Experience (Aggregate)

Figure 31a: Detailed Analysis of Secretaries' Annual Salary by Experience (by Size of Firm)

Figure 31b: Detailed Analysis of Secretaries' Annual Salary by Experience (by Region)

H. Perceptions of Local Climate

Figure 32: Perception of Number of Attorneys in Local Community (Aggregate and by Size of Firm)

Figure 32a: Perceptions of Number of Attorneys in Local Community (by Region)

Figure 33: Perceptions of Firm's Financial Health (Aggregate and by Size of Firm)

I. Other Business Related Issues

- Figure 34: Office Space Per Attorney (Square Feet) (Aggregate and by Size of Firm)
- Figure 34a: Office Space Per Attorney (Square Feet) by Size of Firm (by Region)
- Figure 35: Record Keeping and Tracking Practices (Aggregate and by Size of Firm)
- Figure 36: Record Keeping and Tracking Practices (by Region)
- Figure 36: Record Keeping and Tracking Practices (by Region) (cont.)
- Figure 37: Professional Liability Coverage (Aggregate and by Size of Firm)
- Figure 38: Professional Liability Coverage (by Region)
- Figure 38: Professional Liability Coverage (by Region) (cont.)
- Figure 39: Marketing Activities Used to Generate Business (Aggregate)
- Figure 39a: Marketing Activities to Generate Business (by Size of Firm)
- Figure 39b: Marketing Activities to Generate Business (by Region)
- Figure 39b: Marketing Activities to Generate Business (by Region) (cont.)

I. INTRODUCTION

A. Background

Spectrum Associates Market Research (Spectrum Associates) conducted a research project for the New York State Bar Association (NYSBA) to determine how NYSBA could be of most assistance to law firms across the state. The study included focus groups with practice management decision-makers to explore their ideas and suggestions, and a quantitative survey with 180 practice management decision-makers representing small, medium and large law firms across the State of New York to obtain statistically projectable data on their needs and preferences. Included in the survey was a question that asked respondents for their reactions to 18 possible activities that NYSBA could undertake to assist New York State law firms. Of the 18 options included in the survey, survey respondents expressed the strongest interest in NYSBA "collecting and providing data on the economics of law practice."

In response to this request, Spectrum Associates was retained by the NYSBA to conduct an Economics of Law Practice Survey. The goal of the study was to systematically gather data to assist New York State law firms in understanding how their firm's economic practices compare to other law firms in their region and across the state.

B. Research Objectives

Data were gathered to determine law firms':

- ◆ Areas of concentration (e.g., areas of law generating the most income and most billable hours).
- ◆ Billing practices (e.g., billing rates for partners, attorneys, and paralegals/legal assistants; changes in billing rates; allocation of chargeable rates; billable hours policies; practices for charging clients for expenses incurred; and billing, payment and collections practices).
- ◆ Attorneys' workweek (e.g., total hours per week, and hours spent on specific activities per week).
- ◆ Staffing patterns (e.g., level of support staff, and willingness to use part-time and temporary staff).
- ◆ Partner compensation, and attorney and support staff salaries.
- ◆ Perceptions of the local legal business climate (e.g., appropriateness of the number of attorneys in the local community, and firm's financial health).
- ◆ Handling of other business-management related issues (e.g., size of office space, record keeping practices, professional liability coverage, and marketing activities).

C. Methodology

As a preliminary step in the research process, NYSBA obtained a list of 21,471 law firms operating in the State of New York and provided the list to Spectrum Associates. Figure 1 displays the break out of these law firms by region (i.e., New York City, Westchester County, Long Island, Albany County, Buffalo, Rochester, Syracuse, and Other¹), and size of law firm (i.e., solo, 2 – 9, and 10+).

Figure 1
Number of New York Law Firms
By Size of Firm and Region

	Solo	2 - 9	10+	Total
	Count	Count	Count	Count
Buffalo	713	250	31	994
Rochester	466	123	20	609
Syracuse	301	132	15	448
Albany County	354	153	29	536
Westchester County	1,313	214	11	1,538
New York City	9,015	1,221	222	10,458
Long Island	3,371	430	29	3,830
Other ¹	2,404	630	24	3,058
Total	17,937	3,153	381	21,471

As displayed in Figure 1, of the 21,471 law firms in the State of New York:

- ◆ Over four-fifths (83.5%) were solo practitioners, 14.7% have 2 – 9 attorneys, and only 1.8% had 10+ attorneys.
- ◆ Almost one-half of the law firms were located in New York City (48.7%), and another one-fourth (25.0%) was downstate in either Long Island (17.8%) or Westchester County (7.2%).

Using the list of law firms provided, Spectrum Associates calculated the number of completed surveys desired to achieve statistically projectable data for each of the eight geographic regions and determined how many surveys should be conducted within each law firm size category to obtain: (a) a proportionate mix across size of firm for each region; and (b) a sufficient number of law firms with 10+ attorneys to have statistically projectable findings for these larger firms (aggregate).

Efforts taken to gather the desired surveys included the following:

- ◆ The NYSBA mailed out solicitations to managing partners and solo practitioners for all 21,471 law firms across the state. The mailing included a cover letter describing the study and requesting participation, and a fax response for interested firms to inform NYSBA of their willingness to participate.

¹ "Other" is used to refer to all of New York State excluding the seven specific regions.

- ◆ NYSBA followed up with mail solicitation with 10 weeks of telephone calls to law firms not returning the fax response. These calls included: verifying the name of the partner with access to the law firm's economic information, encouraging the desired individual to participate, and faxing out the fax response form.
- ◆ NYSBA mailed out a second round of solicitation letters to all firms that did not respond to the initial request.
- ◆ Based on low interest expressed by solo practitioners in specific regions (i.e., Buffalo, Rochester and Syracuse), NYSBA made follow-up telephone calls to increase the number of these firms in this study.
- ◆ Based on all of these efforts, partners at 1,425 law firms said they would be willing to participate in this study. All of these firms were mailed a cover letter thanking them for participating, a questionnaire booklet, and a postage paid return envelope addressed to Spectrum Associates. In addition, in an effort to increase the number of survey respondents, NYSBA mailed an additional 2,500 surveys to law firms who had not responded to the initial mailing.

Figure 2 displays a break out of the completed surveys by region and law firm size.

Figure 2
Number of Survey Respondents
By Size of Firm and Region

	Solo	2 - 9	10+	Total
	Count	Count	Count	Count
Buffalo	41	23	6	70
Rochester	30	15	11	56
Syracuse	31	17	4	52
Albany County	24	17	6	47
Westchester County	59	25	3	87
New York City	112	72	25	209
Long Island	88	66	16	170
Other	107	71	6	184
Unknown	5	4	0	9
Total	497	310	77	884

A total of 884 law firms completed the survey, of which 497 (56%) were solo practitioners, 310 (35%) were members of 2 - 9 attorney firms, and 77 (9%) were members of 10+ attorney firms. As the share of 2 - 9 and 10+ attorney firms exceeds the universe values presented in Figure 1, responses of these firms were weighted down in aggregate tables to reflect their "true" proportion in the population of New York law firms.

At least 47 law firms in each of the eight regions completed the survey. As expected, firms in New York City completed the largest number of surveys (209 or almost 24%). As the share of surveys completed across regions does not match the proportion of actu-

al law firms in each of these regions, responses displayed in aggregate tables were weighted to reflect the true proportion of law firms in each of these eight regions.

D. Data Analysis

The first series of tables and charts provided in this report includes data presented:

- ◆ In aggregate for all 884 law firms completing the survey. (Data were weighted to account for variations across region and size of firm.)
- ◆ For all 884 law firms responding broken out by size of firm (i.e., solo, N=497; 2 – 9 attorneys, N=310; and 10+ attorneys, N=77). (Data were weighted to account for variations in survey responses across regions.)
- ◆ For all 884 law firms responding broken out by region (Buffalo, N=70; Rochester, N=56; Syracuse, N=52; Albany County, N=47; Westchester County, N=87; New York City, N=209; Long Island, N=170; and Other, N=184)². (Data were weighted to account for variations in survey responses across size of firm.)

Following the aggregate analysis, regional tables are presented for the eight geographic regions included in the study. Within each region, data are crosstabulated by size of firm.

E. Definitions of Statistical Terms

i. Averages or Measures of Central Tendency

Two common types of averages or measures of central tendency that are used to summarize data are presented in this report: means and medians. The mean or arithmetic average of a sample is calculated by adding each individual sample value and dividing the sum by the number of respondents. While the mean is simple to compute, it may be misleading because outliers (extremely large or small values) can have a large influence on the value of the mean. This is commonly seen when calculating means for skewed distributions like income or billing rates where small numbers of large values often have a dramatic impact upon the mean.

For example, suppose we have the following attorney incomes: \$60,000, \$70,000, \$80,000, \$90,000, and \$100,000. The mean income is $\$400,000/5 = \$80,000$ which lies in the middle of the sample of incomes. Alternatively, suppose the final income in our sample was \$700,000 rather than \$100,000. Now the mean would be $\$1,000,000/5 = \$200,000$. Thus, one very large income greatly influences the value of the mean.

Alternatively, the median is frequently used as an average or measure of central tendency because it is much less sensitive to the impact of outliers or unusual values. The median is the middle value (i.e., the value in the distribution with an equal number of values above and below the value). Using our original sample of attorney incomes (e.g., \$60,000, \$70,000, \$80,000, \$90,000, and \$100,000), the median is \$80,000. If we replaced the \$100,000 income with an income of \$700,000, the median would not change; it would remain the same because \$80,000 would be the middle value in the distribution of

2 Nine (9) of the 884 law firms completing the survey did not provide information on region and are excluded from this analysis.

incomes. The median is usually reported for incomes because it is less sensitive to the influence of extreme values. The median is reported in addition to the mean in many figures throughout this report where the impact of outliers might skew the mean. The median appears bolded to indicate that it is a superior measure of central tendency in that table.

ii. Measures of Variability

The mean and median are used as averages or measures of central tendency in this report. Three other measures appear in tables with the mean and median to convey a sense of the dispersion or variability of findings: the 25th percentile, 75th percentile and the 95th percentile.

25th percentile: One-fourth of the values lie below the 25th percentile, while three-fourths lie above the 25th percentile.

75th percentile: Three-fourths of the values lie below the 75th percentile, while one-fourth lie above the 75th percentile.

95th percentile: Ninety-five percent of the values lie below the 95th percentile, while only five percent lie above the 95th percentile.

F. Notes on The Interpretation of Findings

The two measures of central tendency (median and mean) and the three measures of variability (25th, 75th, and 95th percentile) are indispensable when interpreting data with substantial variability such as personal income. Where substantial variability exists in the economic survey data (e.g., attorney incomes, billing rates, hours attorneys work), we have provided a detailed analysis that utilizes all five of the above statistics. Readers should interpret figures with particular caution when the following patterns are observed:

- ◆ The mean and median are substantially different. The mean is strongly influenced by large values and may be considerably influenced by a few outliers (e.g., incomes greater than \$1,000,000) that are not representative of other data points.
- ◆ There is substantial difference between the 25th and 75th percentile. One-half of all cases lie between the 25th and 75th percentile. When these two values differ greatly, there is often wide variability in the distribution of data.

We have attempted to minimize sampling error by making every effort to see that a representative sample of law firms was chosen to complete and actually respond to the Economics of Law Practice Survey in New York. While extensive efforts were made to ensure an adequate representation of firm sizes at the regional level, we caution the reader that cell sizes are often small and subject to substantial sampling variability.

In addition to variability due to sampling, we must caution the reader that there is also natural variability among responses precisely because there is substantial variability among law firms and the attorneys employed by these firms. For example, the potential universe of law firms (especially 10+ firms) in some regions (See Figure 1) is very limited and there are natural differences between these firms and their attorneys. Therefore, such results should not be dismissed because the apparent sample size is small.

II. AGGREGATE STATE-WIDE STUDY FINDINGS

A. Respondent Firm Characteristics

The survey included the following questions for classification purposes.

- ◆ Judicial district where the office of respondent is located.
- ◆ Number of lawyers in the firm or organization at the respondent's location.
- ◆ Number of male and female attorneys.
- ◆ Ethnic background of lawyers at respondent's location.

Figure 3 shows the size and location of responding firms. Figures 4 – 5 summarize the gender and ethnic background of responding firms by size of law firm and region.

Figure 3
Respondent Firm Characteristics

		%	N
Size of Practice	Solo	56.2%	497
	2 - 9	35.1%	310
	10+	8.7%	77
	Total	100.0%	884
Region	Buffalo	7.9%	70
	Rochester	6.3%	56
	Syracuse	5.9%	52
	Albany County	5.3%	47
	Westchester County	9.8%	87
	New York City	23.6%	209
	Long Island	19.2%	170
	Other	20.8%	184
	Unknown	1.0%	9
	Total	100.0%	884
Judicial District	District 1	18.6%	164
	District 2	2.7%	24
	District 3	7.2%	64
	District 4	4.2%	37
	District 5	8.4%	74
	District 6	4.2%	37
	District 7	8.0%	71
	District 8	9.5%	84
	District 9	14.6%	129
	District 10	6.3%	56
	District 11	14.8%	131
	District 12	.5%	4
	Unknown	1.0%	9
	Total	100.0%	884

Figure 4
Gender of Firm's Attorneys By Size of Firm and Region

		Base	Male	Female	Total
			Mean %	Mean %	Mean %
Size of Firm	Solo	489	83.8%	16.2%	100.0%
	2 - 9	300	72.5%	27.5%	100.0%
	10+	75	72.6%	27.4%	100.0%
Total		864	82.0%	18.0%	100.0%
Region	Buffalo	70	82.0%	18.0%	100.0%
	Rochester	56	87.0%	13.0%	100.0%
	Syracuse	52	86.2%	13.8%	100.0%
	Albany County	46	73.6%	26.4%	100.0%
	Westchester County	86	80.2%	19.8%	100.0%
	New York City	204	79.6%	20.4%	100.0%
	Long Island	167	88.6%	11.4%	100.0%
	Other	183	82.7%	17.3%	100.0%
Total		864	82.0%	18.0%	100.0%

Figure 5
Ethnicity of Firm's Attorneys By Size of Firm and Region

		Base	Caucasian	African American	Asian American	Hispanic	Native American	Other	Total
			Mean %	Mean %	Mean %	Mean %	Mean %	Mean %	Mean %
Size of Firm	Solo	445	92.5%	2.5%	1.2%	2.3%	1.2%	.2%	100.0%
	2 - 9	260	92.8%	3.1%	1.7%	1.2%	.6%	.6%	100.0%
	10+	43	93.2%	2.9%	2.5%	1.3%	.0%	.0%	100.0%
Total		748	92.5%	2.6%	1.3%	2.2%	1.1%	.3%	100.0%
Region	Buffalo	62	95.3%	.2%	2.0%	2.0%	.6%	.0%	100.0%
	Rochester	49	94.0%	2.8%	.1%	.4%	2.8%	.0%	100.0%
	Syracuse	42	100.0%	.0%	.0%	.0%	.0%	.0%	100.0%
	Albany County	38	96.4%	.1%	.0%	.2%	.0%	3.3%	100.0%
	Westchester County	78	94.3%	1.8%	.0%	.0%	2.2%	1.6%	100.0%
	New York City	169	90.0%	4.5%	1.4%	3.0%	.9%	.1%	100.0%
	Long Island	147	93.1%	1.1%	1.1%	3.3%	1.1%	.2%	100.0%
	Other	163	96.2%	.1%	2.3%	.1%	1.4%	.0%	100.0%
Total		748	92.5%	2.6%	1.3%	2.2%	1.1%	.3%	100.0%

B. Primary Areas of Concentration

Three questions were used to determine the fields of law most important to law firms. These include:

- ◆ The three fields of law providing the firm with the most income in 2002 or the most recent fiscal year.
- ◆ The three fields of law which the firm's attorneys devoted the most time to in 2002 or the most recent fiscal year.
- ◆ The percentage of total billable hours devoted to each of these areas.

Figures 6 – 8a summarize law firm's primary areas of concentration for the State of New York in aggregate and broken out by size of firm and region.

Figure 6
Areas of Law Generating Most Income
(Aggregate and by Size of Firm)

	Aggregate		Size of Firm		
	Ranked	Ranked	Ranked Top 3		
	1st	Top 3	Solo	2 - 9	10+
Base	870	870	489	305	76
Real Property Law	21%	57%	59%	48%	38%
Trusts and Estates Law	13%	33%	32%	36%	26%
Family Law	10%	19%	20%	18%	4%
Tort & Personal Injury (Plaintiff)	7%	13%	12%	18%	9%
Litigation, General Civil Practice	6%	21%	20%	27%	13%
Litigation, Commercial Practice	5%	11%	11%	13%	38%
General Practice	4%	24%	25%	16%	6%
Corporate Practice (General)	4%	15%	15%	15%	31%
Criminal Law (Private Defense)	3%	9%	9%	7%	2%
Bankruptcy, Insolvency, Reorganization	3%	6%	6%	4%	8%
Immigration/Naturalization Law	2%	3%	3%	2%	3%
Intellectual Property	1%	5%	6%	3%	5%
Labor/Employment (Plaintiff)	1%	4%	4%	3%	0%
Criminal Law (Public Defense)	1%	3%	3%	1%	0%
Debtor and Creditor	1%	3%	3%	2%	0%
Municipal Law	1%	3%	3%	4%	3%
Tax Law - Personal	1%	3%	3%	3%	0%
Administrative/Regulatory Law	1%	2%	2%	2%	1%
Appellate Practice	1%	2%	2%	2%	0%
Civil Rights (Plaintiff)	1%	2%	2%	2%	0%
Health Law	1%	2%	2%	1%	5%
Insurance (Defense)	1%	2%	1%	7%	19%
Tax Law - Corporate/Business	1%	2%	2%	3%	1%
Tort & Personal Injury (Defense)	1%	2%	1%	5%	12%
Labor/Employment (Defense)	1%	1%	1%	4%	4%
Workers' Compensation	1%	1%	1%	2%	3%
Elder Law	0%	3%	2%	3%	0%
Arbitration/Mediation	0%	2%	2%	0%	0%
Construction Law	0%	2%	2%	3%	2%
Insurance (Plaintiff)	0%	2%	2%	3%	4%
Banking and Savings Institutions	0%	1%	0%	3%	6%
Entertainment & Sports Law	0%	1%	1%	1%	0%
Environmental Law	0%	1%	1%	2%	2%
Finance and Securities Law	0%	1%	1%	2%	5%
Patents	0%	1%	1%	1%	4%
Product Liability Law (Plaintiff)	0%	1%	1%	1%	0%
Public Contract Law	0%	1%	1%	0%	1%
Zoning and Land Development	0%	1%	1%	1%	5%
Other	4%	9%	8%	14%	19%
Total	100%	-	-	-	-

Figure 6a
Areas of Law Generating Most Income by Region
(Percentage Ranked in Top Three)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	69	56	52	47	85	208	170	183	870
Real Property Law	40%	55%	41%	43%	67%	51%	62%	75%	57%
Trusts and Estates Law	29%	32%	23%	30%	40%	23%	45%	49%	33%
General Practice	20%	22%	34%	24%	23%	23%	25%	27%	24%
Litigation, General Civil Practice	10%	12%	13%	4%	12%	30%	16%	10%	21%
Family Law	27%	24%	27%	28%	21%	14%	20%	32%	19%
Corporate Practice (General)	11%	10%	6%	19%	10%	21%	13%	5%	15%
Tort & Personal Injury (Plaintiff)	18%	17%	24%	9%	10%	12%	15%	12%	13%
Litigation, Commercial Practice	5%	5%	5%	6%	11%	17%	8%	1%	11%
Criminal Law (Private Defense)	20%	28%	14%	13%	6%	3%	13%	18%	9%
Bankruptcy, Insolvency, Reorganization	10%	12%	7%	11%	4%	7%	2%	5%	6%
Intellectual Property	6%	5%	0%	1%	1%	9%	2%	1%	5%
Labor/Employment (Plaintiff)	3%	0%	2%	3%	2%	6%	3%	1%	4%
Tax Law - Personal	4%	3%	2%	2%	4%	3%	5%	1%	3%
Immigration/Naturalization Law	0%	0%	2%	2%	1%	4%	3%	1%	3%
Municipal Law	2%	2%	4%	1%	2%	0%	4%	12%	3%
Criminal Law (Public Defense)	11%	0%	13%	6%	6%	1%	2%	5%	3%
Debtor and Creditor	4%	11%	0%	3%	6%	2%	3%	2%	3%
Elder Law	3%	8%	4%	3%	1%	1%	5%	3%	3%
Appellate Practice	0%	4%	2%	6%	2%	3%	0%	3%	2%
Insurance (Defense)	9%	4%	8%	6%	3%	1%	3%	3%	2%
Administrative/Regulatory Law	2%	3%	3%	13%	1%	2%	1%	2%	2%
Construction Law	4%	0%	4%	1%	6%	2%	1%	2%	2%
Arbitration/Mediation	2%	0%	0%	0%	3%	2%	3%	1%	2%
Insurance (Plaintiff)	6%	0%	2%	1%	1%	2%	2%	2%	2%
Tax Law - Corporate/Business	5%	0%	5%	3%	1%	2%	2%	0%	2%
Civil Rights (Plaintiff)	3%	0%	3%	3%	1%	2%	0%	2%	2%
Health Law	0%	0%	2%	4%	1%	2%	1%	1%	2%
Tort & Personal Injury (Defense)	6%	1%	3%	2%	0%	1%	4%	2%	2%
Other *	22%	23%	16%	27%	30%	15%	20%	14%	18%

* Includes areas mentioned by less than 2% of respondents.

Figure 7
Areas of Law Generating Most Billable Hours
(Aggregate and by Size of Firm)

	Aggregate		Size of Firm		
	Ranked 1st	Ranked Top 3	Ranked Top 3		
Base	837	837	Solo	2 - 9	10+
Real Property Law	23%	57%	59%	47%	38%
Trusts and Estates Law	12%	32%	32%	35%	25%
Family Law	12%	20%	21%	19%	2%
Litigation, General Civil Practice	6%	21%	20%	28%	13%
Tort & Personal Injury (Plaintiff)	5%	12%	11%	17%	8%
Litigation, Commercial Practice	5%	11%	10%	12%	41%
General Practice	4%	22%	24%	17%	5%
Corporate Practice (General)	4%	15%	15%	14%	31%
Criminal Law (Private Defense)	3%	9%	9%	6%	2%
Bankruptcy, Insolvency, Reorganization	2%	5%	5%	4%	9%
Intellectual Property	2%	5%	6%	3%	5%
Labor/Employment (Plaintiff)	2%	4%	4%	4%	0%
Criminal Law (Public Defense)	2%	3%	3%	1%	0%
Immigration/Naturalization Law	2%	3%	3%	2%	4%
Appellate Practice	1%	3%	3%	2%	1%
Debtor and Creditor	1%	3%	3%	1%	1%
Municipal Law	1%	3%	3%	4%	2%
Tax Law - Corporate/Business	1%	3%	2%	4%	2%
Tax Law - Personal	1%	3%	3%	3%	0%
Administrative/Regulatory Law	1%	2%	2%	2%	1%
Arbitration/Mediation	1%	2%	2%	0%	1%
Civil Rights (Plaintiff)	1%	2%	2%	2%	0%
Health Law	1%	2%	2%	1%	5%
Insurance (Defense)	1%	2%	1%	7%	20%
Insurance (Plaintiff)	1%	2%	2%	3%	5%
Tort & Personal Injury (Defense)	1%	2%	1%	6%	12%
Labor/Employment (Defense)	1%	1%	1%	5%	5%
Workers' Compensation	1%	1%	1%	2%	3%
Elder Law	0%	3%	3%	3%	1%
Construction Law	0%	2%	2%	3%	2%
Zoning and Land Development	0%	2%	2%	1%	5%
Banking and Savings Institutions	0%	1%	0%	3%	4%
Entertainment & Sports Law	0%	1%	1%	1%	0%
Environmental Law	0%	1%	1%	2%	1%
Finance and Securities Law	0%	1%	1%	2%	5%
Patents	0%	1%	1%	1%	4%
Product Liability Law (Plaintiff)	0%	1%	1%	1%	0%
Other	4%	10%	9%	13%	17%
Total	100%	-	-	-	-

Figure 7a
Areas of Law Generating Most Total Billable Hours (by Region)
(Percentage Ranked in Top Three)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	68	56	50	46	83	199	162	173	837
Real Property Law	42%	46%	43%	43%	66%	51%	63%	74%	57%
Trusts and Estates Law	27%	33%	24%	28%	40%	23%	43%	51%	32%
General Practice	20%	22%	34%	25%	23%	21%	23%	26%	22%
Litigation, General Civil Practice	9%	12%	14%	10%	11%	30%	14%	9%	21%
Family Law	30%	24%	28%	28%	22%	14%	21%	33%	20%
Corporate Practice (General)	13%	9%	8%	17%	10%	20%	11%	5%	15%
Tort & Personal Injury (Plaintiff)	17%	16%	16%	10%	10%	12%	13%	9%	12%
Litigation, Commercial Practice	5%	5%	5%	5%	11%	17%	6%	1%	11%
Criminal Law (Private Defense)	17%	28%	15%	10%	8%	3%	13%	15%	9%
Intellectual Property	6%	5%	0%	1%	1%	9%	2%	1%	5%
Bankruptcy, Insolvency, Reorganization	12%	9%	7%	11%	5%	5%	2%	5%	5%
Labor/Employment (Plaintiff)	3%	0%	2%	3%	2%	5%	3%	1%	4%
Immigration/Naturalization Law	0%	0%	2%	2%	3%	5%	3%	1%	3%
Elder Law	3%	8%	5%	3%	1%	2%	5%	3%	3%
Tax Law - Personal	4%	3%	2%	2%	2%	3%	5%	1%	3%
Municipal Law	2%	2%	4%	1%	2%	0%	4%	11%	3%
Appellate Practice	0%	4%	2%	6%	2%	3%	0%	4%	3%
Criminal Law (Public Defense)	11%	0%	14%	6%	3%	1%	1%	6%	3%
Debtor and Creditor	4%	8%	0%	3%	5%	2%	3%	2%	3%
Tax Law - Corporate/Business	5%	0%	5%	3%	2%	3%	2%	0%	3%
Administrative/Regulatory Law	2%	3%	4%	13%	2%	3%	1%	2%	2%
Construction Law	4%	0%	5%	1%	6%	2%	1%	2%	2%
Arbitration/Mediation	2%	0%	0%	0%	3%	2%	3%	0%	2%
Insurance (Defense)	9%	4%	6%	6%	3%	1%	1%	3%	2%
Civil Rights (Plaintiff)	3%	0%	4%	6%	2%	3%	0%	1%	2%
Zoning and Land Development	0%	3%	2%	0%	7%	1%	3%	1%	2%
Insurance (Plaintiff)	4%	0%	2%	1%	2%	1%	3%	1%	2%
Tort & Personal Injury (Defense)	6%	1%	4%	2%	0%	1%	3%	3%	2%
Health Law	0%	0%	2%	4%	2%	2%	1%	1%	2%
Other *	21%	25%	12%	29%	22%	14%	21%	15%	17%

* Includes areas mentioned by less than 2% of respondents.

Figure 8
Mean Percentage of Total Billable Hours Devoted To Specific Areas of Law
(Aggregate and by Size of Firm)

	Base	Aggregate	Size of Firm		
			Solo	2 - 9	10+
		738	429	247	62
Real Property Law		21%	22%	18%	8%
Trusts and Estates Law		11%	11%	11%	5%
Family Law		10%	11%	9%	0%
Litigation, General Civil Practice		6%	6%	7%	2%
General Practice		6%	7%	4%	0%
Tort & Personal Injury (Plaintiff)		4%	4%	5%	1%
Corporate Practice (General)		4%	4%	4%	9%
Litigation, Commercial Practice		4%	4%	5%	11%
Bankruptcy, Insolvency, Reorganization		2%	2%	1%	5%
Criminal Law (Private Defense)		2%	2%	1%	0%
Immigration/Naturalization Law		2%	2%	1%	3%
Labor/Employment (Plaintiff)		2%	2%	2%	0%
Intellectual Property		2%	2%	1%	2%
Tax Law - Corporate/Business		1%	1%	1%	0%
Insurance (Defense)		1%	0%	4%	10%
Tort & Personal Injury (Defense)		1%	0%	3%	9%
Arbitration/Mediation		1%	1%	0%	0%
Criminal Law (Public Defense)		1%	1%	0%	0%
Tax Law - Personal		1%	1%	1%	0%
Administrative/Regulatory Law		1%	1%	1%	0%
Health Law		1%	1%	0%	1%
Debtor and Creditor		1%	1%	0%	0%
Elder Law		1%	1%	1%	0%
Labor/Employment (Defense)		1%	0%	2%	2%
Municipal Law		1%	1%	1%	1%
Appellate Practice		1%	1%	1%	0%
Insurance (Plaintiff)		1%	1%	1%	1%
Civil Rights (Plaintiff)		1%	1%	1%	0%
Others		7%	6%	10%	15%

Figure 8a
Mean Percentage of Total Billable Hours Devoted to Specific Areas
of Law (By Region)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	58	48	46	45	72	179	141	149	738
Real Property Law	14%	12%	16%	14%	21%	21%	23%	27%	21%
Trusts and Estates Law	9%	14%	7%	6%	14%	8%	16%	15%	11%
Family Law	14%	12%	11%	11%	12%	7%	11%	16%	10%
Litigation, General Civil Practice	3%	4%	4%	3%	4%	10%	3%	2%	6%
General Practice	6%	8%	8%	8%	5%	6%	5%	7%	6%
Tort & Personal Injury (Plaintiff)	4%	7%	4%	2%	4%	5%	3%	2%	4%
Corporate Practice (General)	4%	1%	3%	6%	2%	6%	3%	1%	4%
Litigation, Commercial Practice	2%	2%	3%	2%	4%	6%	2%	0%	4%
Bankruptcy, Insolvency, Reorganization	4%	2%	2%	4%	1%	2%	2%	3%	2%
Criminal Law (Private Defense)	5%	7%	4%	3%	4%	0%	3%	3%	2%
Immigration/Naturalization Law	0%	0%	2%	0%	1%	3%	2%	0%	2%
Labor/Employment (Plaintiff)	2%	0%	1%	2%	1%	3%	1%	0%	2%
Intellectual Property	1%	3%	0%	0%	0%	3%	1%	1%	2%
Tax Law - Corporate/Business	1%	0%	2%	1%	0%	1%	1%	0%	1%
Insurance (Defense)	5%	2%	3%	3%	1%	0%	0%	1%	1%
Tort & Personal Injury (Defense)	2%	0%	2%	1%	0%	0%	2%	2%	1%
Arbitration/Mediation	0%	0%	0%	0%	0%	1%	1%	0%	1%
Criminal Law (Public Defense)	5%	0%	6%	2%	1%	0%	1%	2%	1%
Tax Law - Personal	0%	0%	1%	0%	0%	1%	1%	0%	1%
Administrative/Regulatory Law	0%	1%	0%	5%	0%	1%	0%	1%	1%
Health Law	0%	0%	0%	3%	0%	1%	1%	0%	1%
Debtor and Creditor	1%	3%	0%	0%	4%	0%	1%	0%	1%
Elder Law	1%	2%	1%	1%	0%	0%	1%	1%	1%
Labor/Employment (Defense)	2%	2%	0%	0%	1%	0%	1%	0%	1%
Municipal Law	0%	0%	3%	0%	0%	0%	1%	2%	1%
Appellate Practice	0%	0%	2%	2%	0%	1%	0%	1%	1%
Insurance (Plaintiff)	1%	0%	0%	0%	0%	0%	2%	0%	1%
Civil Rights (Plaintiff)	0%	0%	1%	1%	1%	1%	0%	0%	1%
Others *	7%	10%	8%	12%	14%	6%	8%	4%	7%

* Each area mentioned by less than 1% of respondents.

C. Billing Rates

The survey included questions about billing rates for attorneys and paralegals. Specifically, law firms were asked to provide:

- ◆ Equity partners' billing rates.
- ◆ Non-Equity partners' billing rates.
- ◆ Billing rates for non-partner attorneys in their firm by number of years of experience (10+ years, 5 – 9 years, 1 – 4 years, and less than one year).
- ◆ Billing rates for paralegals/legal assistants in their firm by number of years of experience (10+ years, 5 – 9 years, 1 – 4 years, and less than one year).
- ◆ Time since the firm last changed its billing rate.

Figures 9 – 9e summarize law firm's billing rates for equity and non-equity partners for the State of New York in aggregate and broken out by size of firm and region. Figures 10 – 10b provide law firm's billing rates for non-partner attorneys for the State of New York in aggregate and broken out by size of firm and region. Figures 11 – 11b provide the same information for paralegals. Figures 12 – 13a provide a breakdown of law firm's last change in billing rates for the State of New York in aggregate and by size of firm and region.

Figure 9
Equity and Non-Equity Partners' Billing Rates (Aggregate)

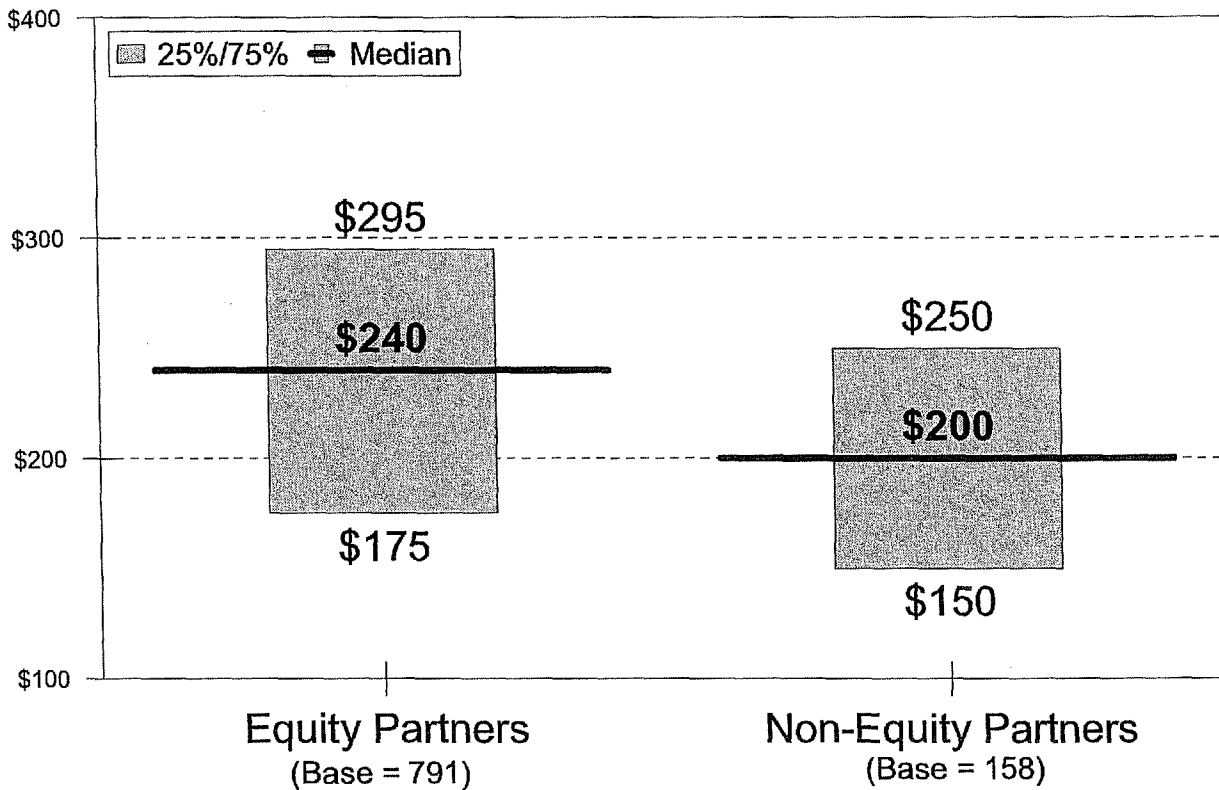


Figure 9a
Detailed Analysis of Equity and Non-Equity Partner Billing Rates
(By Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Equity Partners	Solo	449	\$175	\$230	\$275	\$350	\$233
	2 - 9	271	\$175	\$250	\$320	\$400	\$251
	10+	71	\$190	\$300	\$375	\$512	\$295
	Total	791	\$175	\$240	\$295	\$375	\$236
Non-Equity Partners	Solo *	-	-	-	-	-	-
	2 - 9	106	\$150	\$175	\$250	\$350	\$202
	10+	52	\$175	\$250	\$350	\$425	\$256
	Total	158	\$150	\$200	\$250	\$375	\$213

* Not applicable.

Figure 9b
Equity Partners' Billing Rates (By Region)

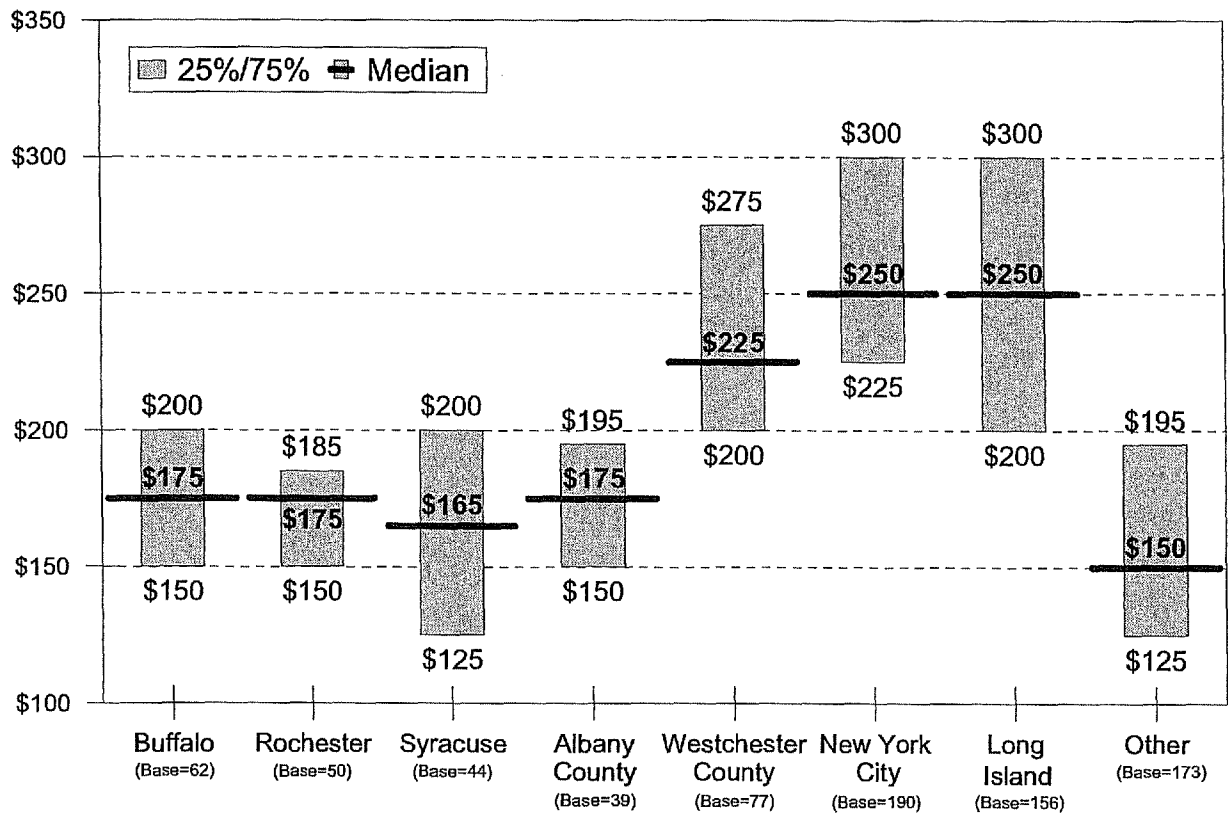


Figure 9c
Detailed Analysis of Equity Partner Billing Rates (By Region)

	Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Buffalo	62	\$150	\$175	\$200	\$250	\$172
Rochester	50	\$150	\$175	\$185	\$225	\$173
Syracuse	44	\$125	\$165	\$200	\$250	\$165
Albany County	39	\$150	\$175	\$195	\$255	\$173
Westchester County	77	\$200	\$225	\$275	\$350	\$235
New York City	190	\$225	\$250	\$300	\$400	\$268
Long Island	156	\$200	\$250	\$300	\$350	\$248
Other	173	\$125	\$150	\$195	\$275	\$166
Total	791	\$175	\$240	\$295	\$375	\$236

Figure 9d
Non-Equity Partners' Billing Rates (by Region)

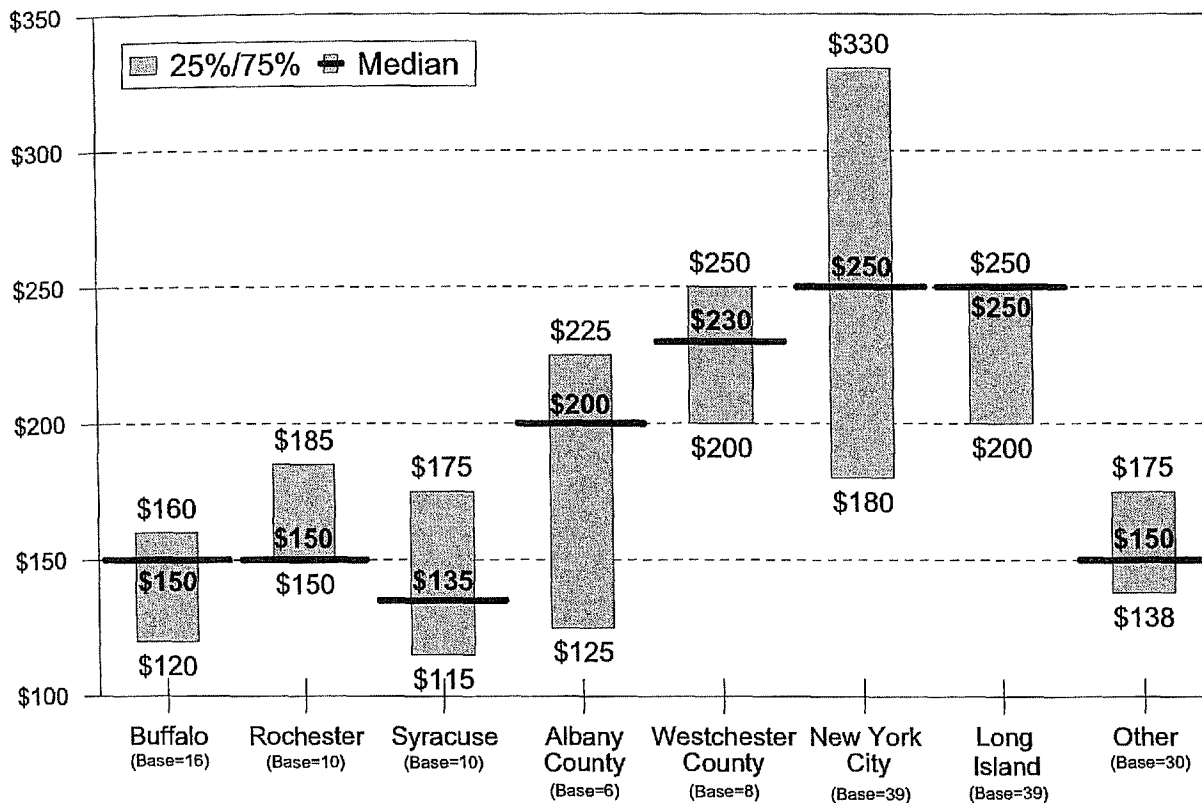


Figure 9e
Detailed Analysis of Non-Equity Partner Billing Rates (By Region)

	Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Buffalo	16	\$120	\$150	\$160	\$200	\$146
Rochester	10	\$150	\$150	\$185	\$250	\$165
Syracuse	10	\$115	\$135	\$175	\$250	\$155
Albany County	6	\$125	\$200	\$225	\$275	\$186
Westchester County	8	\$200	\$230	\$250	\$250	\$221
New York City	39	\$180	\$250	\$330	\$475	\$262
Long Island	39	\$200	\$250	\$250	\$300	\$225
Other	30	\$138	\$150	\$175	\$250	\$165
Total	158	\$150	\$200	\$250	\$375	\$213

Figure 10
Non-Partner Attorneys' Billing Rates by Experience (Aggregate)

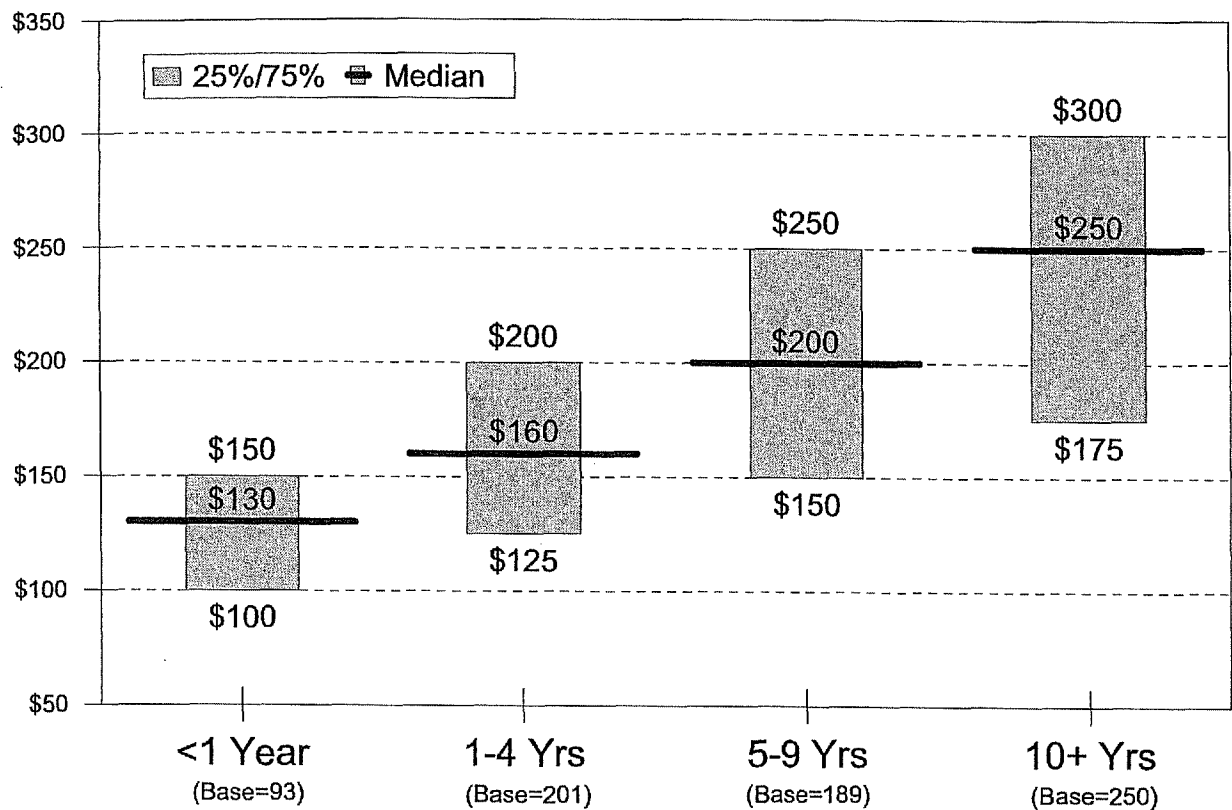


Figure 10a
Detailed Analysis of Non-Partner Attorneys' Billing Rates by Experience (By Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	2 - 9	186	\$175	\$250	\$300	\$350	\$241
	10+	64	\$185	\$270	\$330	\$395	\$263
	Total	250	\$175	\$250	\$300	\$375	\$244
5 - 9 Years Experience	2 - 9	120	\$150	\$200	\$250	\$300	\$201
	10+	69	\$150	\$200	\$270	\$295	\$208
	Total	189	\$150	\$200	\$250	\$300	\$203
1 - 4 Years Experience	2 - 9	128	\$125	\$150	\$190	\$250	\$163
	10+	73	\$135	\$165	\$200	\$230	\$167
	Total	201	\$125	\$160	\$200	\$250	\$164
< 1 Year Experience	2 - 9	42	\$100	\$130	\$160	\$200	\$133
	10+	51	\$100	\$130	\$150	\$170	\$129
	Total	93	\$100	\$130	\$150	\$200	\$131

Figure 10b
Detailed Analysis of Non-Partner Attorneys' Billing Rates by Experience

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Buffalo	19	\$150	\$163	\$185	\$225	\$166
	Rochester	19	\$150	\$180	\$185	\$204	\$173
	Syracuse	15	\$175	\$200	\$240	\$275	\$206
	Albany County	12	\$175	\$175	\$225	\$270	\$189
	Westchester County	16	\$250	\$250	\$300	\$400	\$268
	New York City	63	\$250	\$300	\$350	\$395	\$292
	Long Island	57	\$250	\$275	\$325	\$350	\$272
	Other	49	\$150	\$175	\$225	\$300	\$188
	Total	250	\$175	\$250	\$300	\$375	\$244
5 - 9 Years Experience	Buffalo	19	\$125	\$150	\$150	\$175	\$141
	Rochester	13	\$140	\$150	\$185	\$190	\$158
	Syracuse	9	\$140	\$150	\$175	\$180	\$156
	Albany County	14	\$130	\$150	\$175	\$195	\$156
	Westchester County	7	\$200	\$200	\$225	\$300	\$225
	New York City	58	\$175	\$250	\$270	\$309	\$230
	Long Island	43	\$200	\$225	\$250	\$300	\$216
	Other	26	\$150	\$175	\$200	\$250	\$175
	Total	189	\$150	\$200	\$250	\$300	\$203
1 - 4 Years Experience	Buffalo	18	\$100	\$115	\$150	\$150	\$116
	Rochester	16	\$115	\$150	\$150	\$167	\$137
	Syracuse	11	\$115	\$125	\$150	\$162	\$131
	Albany County	15	\$120	\$145	\$150	\$175	\$137
	Westchester County	7	\$150	\$175	\$225	\$250	\$181
	New York City	54	\$160	\$175	\$200	\$250	\$184
	Long Island	47	\$168	\$190	\$230	\$250	\$193
	Other	33	\$110	\$125	\$150	\$180	\$134
	Total	201	\$125	\$160	\$200	\$250	\$164
< 1 Year Experience	Buffalo	10	\$100	\$125	\$150	\$150	\$114
	Rochester	10	\$75	\$100	\$135	\$155	\$105
	Syracuse	5	\$85	\$90	\$125	\$150	\$102
	Albany County	8	\$75	\$105	\$125	\$175	\$112
	Westchester County	2	\$100	\$125	\$150	\$150	\$125
	New York City	22	\$125	\$140	\$170	\$200	\$144
	Long Island	22	\$135	\$150	\$200	\$250	\$163
	Other	14	\$75	\$100	\$130	\$150	\$108
	Total	93	\$100	\$130	\$150	\$200	\$131

Figure 11
Paralegal/Legal Assistant Billing Rates by Experience (Aggregate)

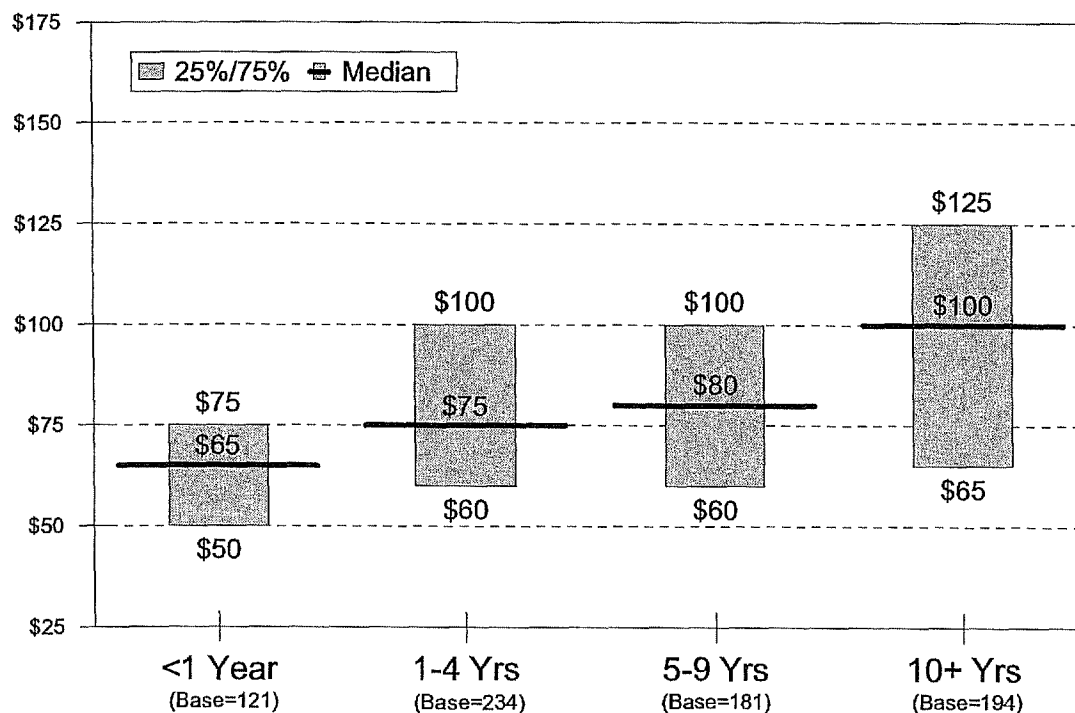


Figure 11a
Detailed Analysis of Paralegal/Legal Assistant Billing Rates by Experience (By Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Solo	64	\$60	\$100	\$150	\$350	\$118
	2 - 9	76	\$75	\$93	\$125	\$165	\$97
	10+	54	\$75	\$100	\$150	\$218	\$116
	Total	194	\$65	\$100	\$125	\$250	\$112
5 - 9 Years Experience	Solo	53	\$50	\$75	\$100	\$200	\$93
	2 - 9	72	\$60	\$75	\$100	\$150	\$85
	10+	56	\$75	\$100	\$125	\$190	\$108
	Total	181	\$60	\$80	\$100	\$160	\$92
1 - 4 Years Experience	Solo	84	\$60	\$75	\$100	\$150	\$81
	2 - 9	89	\$60	\$75	\$100	\$150	\$80
	10+	61	\$65	\$85	\$125	\$185	\$99
	Total	234	\$60	\$75	\$100	\$150	\$82
< 1 Year Experience	Solo	37	\$45	\$60	\$75	\$125	\$63
	2 - 9	39	\$50	\$65	\$75	\$125	\$67
	10+	45	\$50	\$75	\$90	\$125	\$77
	Total	121	\$50	\$65	\$75	\$125	\$65

Figure 11b
Detailed Analysis of Paralegal/Legal Assistant Billing Rates by Experience
(By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Buffalo	20	\$50	\$75	\$100	\$150	\$85
	Rochester	21	\$75	\$90	\$107	\$185	\$101
	Syracuse	13	\$75	\$80	\$100	\$200	\$92
	Albany County	12	\$65	\$75	\$100	\$175	\$85
	Westchester County	9	\$60	\$75	\$150	\$180	\$105
	New York City	36	\$80	\$125	\$165	\$350	\$134
	Long Island	38	\$85	\$100	\$180	\$350	\$140
	Other	45	\$60	\$75	\$95	\$200	\$78
	Total	194	\$65	\$100	\$125	\$250	\$112
5 - 9 Years Experience	Buffalo	17	\$60	\$75	\$90	\$100	\$70
	Rochester	13	\$60	\$75	\$100	\$140	\$78
	Syracuse	10	\$50	\$60	\$80	\$100	\$62
	Albany County	12	\$60	\$80	\$95	\$120	\$82
	Westchester County	10	\$85	\$90	\$150	\$200	\$111
	New York City	43	\$70	\$95	\$125	\$300	\$104
	Long Island	41	\$75	\$90	\$125	\$160	\$96
	Other	35	\$50	\$65	\$75	\$100	\$66
	Total	181	\$60	\$80	\$100	\$160	\$92
1 - 4 Years Experience	Buffalo	21	\$50	\$60	\$75	\$80	\$60
	Rochester	18	\$65	\$75	\$75	\$125	\$79
	Syracuse	10	\$50	\$65	\$75	\$90	\$60
	Albany County	19	\$45	\$75	\$75	\$110	\$63
	Westchester County	16	\$55	\$75	\$100	\$125	\$74
	New York City	66	\$65	\$80	\$120	\$175	\$91
	Long Island	44	\$65	\$75	\$100	\$150	\$88
	Other	40	\$50	\$75	\$85	\$125	\$69
	Total	234	\$60	\$75	\$100	\$150	\$82
< 1 Year Experience	Buffalo	11	\$25	\$60	\$75	\$75	\$52
	Rochester	10	\$75	\$78	\$100	\$100	\$84
	Syracuse	7	\$40	\$40	\$75	\$75	\$45
	Albany County	9	\$8	\$50	\$75	\$80	\$46
	Westchester County	6	\$40	\$58	\$100	\$100	\$60
	New York City	32	\$50	\$60	\$75	\$125	\$65
	Long Island	26	\$50	\$75	\$95	\$110	\$70
	Other	20	\$50	\$65	\$95	\$110	\$72
	Total	121	\$50	\$65	\$75	\$125	\$65

Figure 12
Most Recent Change in Billing Rates (Aggregate)
 (Base = 671)

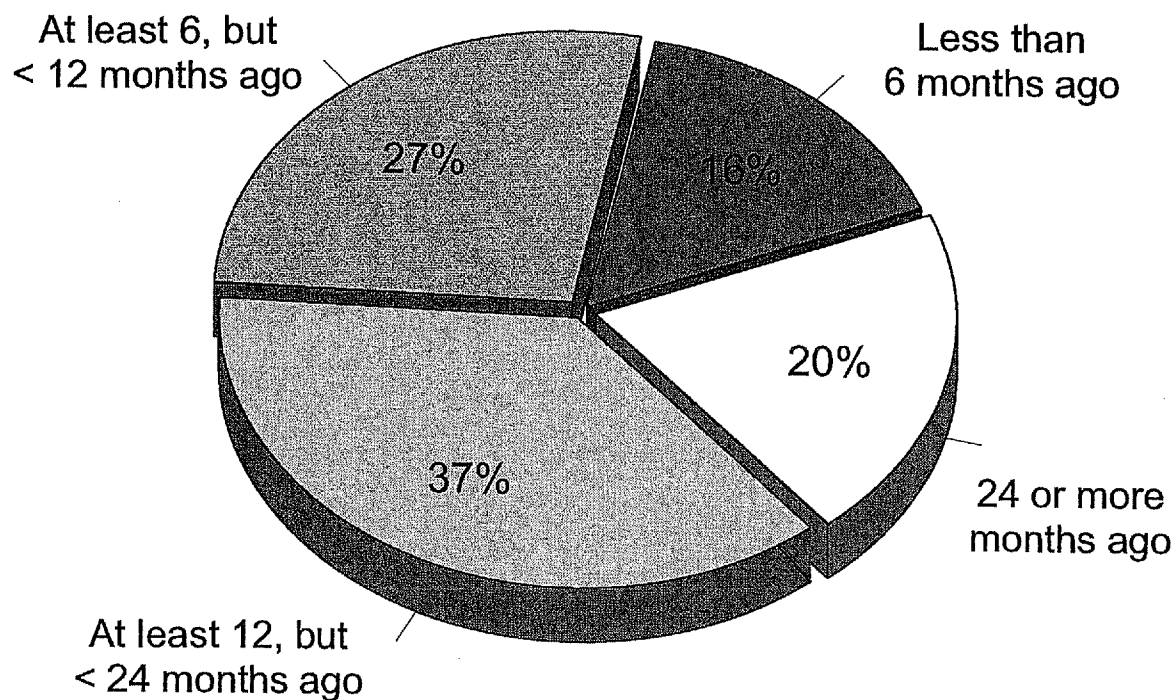


Figure 12a
Most Recent Change in Billing Rates
(By Size of Firm)

	Total	Solo	2 - 9	10+
Base	671	357	243	71
Less than 6 months ago	16%	16%	15%	20%
At least 6, but < 12 months ago	27%	25%	31%	54%
At least 12, but < 24 months ago	37%	38%	40%	15%
24 or more months ago	20%	22%	14%	11%
Total	100%	100%	100%	100%

Figure 12b
Most Recent Change in Billing Rates (By Region)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	49	44	41	38	60	158	131	150	671
Less than 6 months ago	5%	18%	11%	18%	21%	19%	10%	13%	16%
At least 6, but < 12 months ago	17%	32%	22%	30%	15%	30%	24%	27%	27%
At least 12, but < 24 months ago	55%	29%	43%	31%	47%	35%	41%	35%	37%
24 or more months ago	24%	21%	24%	21%	17%	16%	25%	26%	20%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Figure 13
Change in Billing Rates by Most Recent Change
(Aggregate and by Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	Less than 6 months ago	46	10%	11%	20%	33%	15%
	At least 6, but < 12 months ago	79	5%	13%	20%	50%	16%
	At least 12, but < 24 months ago	118	10%	15%	20%	30%	16%
	24 or more months ago	77	10%	12%	20%	35%	16%
	Total	320	10%	13%	20%	35%	16%
2 - 9	Less than 6 months ago	29	8%	10%	16%	25%	13%
	At least 6, but < 12 months ago	63	6%	10%	15%	20%	11%
	At least 12, but < 24 months ago	82	6%	10%	15%	25%	12%
	24 or more months ago	30	10%	15%	20%	25%	15%
	Total	204	7%	10%	15%	25%	12%
10+	Less than 6 months ago	10	6%	10%	10%	20%	10%
	At least 6, but < 12 months ago	34	5%	5%	7%	15%	7%
	At least 12, but < 24 months ago	9	5%	10%	10%	12%	8%
	24 or more months ago	5	10%	15%	15%	15%	12%
	Total	58	5%	6%	10%	15%	8%
Total	Less than 6 months ago	85	10%	10%	20%	30%	15%
	At least 6, but < 12 months ago	176	5%	10%	20%	40%	15%
	At least 12, but < 24 months ago	209	10%	13%	20%	30%	15%
	24 or more months ago	112	10%	12%	20%	35%	16%
	Total	582	10%	12%	20%	33%	15%

Note: Five firms reported that they had decreased their standard hourly billing rates by an average of 15%.

Figure 13a
Change in Billing Rates by Most Recent Change (By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Buffalo	Less than 6 months ago	2	10%	20%	30%	30%	20%
	At least 6, but < 12 months ago	11	5%	15%	15%	16%	11%
	At least 12, but < 24 months ago	25	10%	10%	17%	38%	16%
	24 or more months ago	10	10%	16%	17%	100%	23%
	Total	48	10%	14%	17%	47%	17%
Rochester	Less than 6 months ago	5	10%	10%	15%	15%	12%
	At least 6, but < 12 months ago	15	5%	15%	20%	50%	16%
	At least 12, but < 24 months ago	12	5%	8%	10%	15%	8%
	24 or more months ago	6	10%	13%	16%	30%	14%
	Total	38	6%	10%	15%	30%	13%
Syracuse	Less than 6 months ago	3	5%	7%	25%	25%	13%
	At least 6, but < 12 months ago	8	3%	14%	15%	20%	11%
	At least 12, but < 24 months ago	14	5%	10%	15%	25%	11%
	24 or more months ago	8	10%	16%	33%	50%	20%
	Total	33	5%	13%	20%	33%	14%
Albany County	Less than 6 months ago	4	5%	10%	20%	20%	11%
	At least 6, but < 12 months ago	13	6%	10%	10%	25%	10%
	At least 12, but < 24 months ago	9	5%	9%	15%	17%	10%
	24 or more months ago	6	10%	16%	20%	25%	16%
	Total	32	5%	10%	15%	25%	11%
Westchester County	Less than 6 months ago	12	10%	15%	25%	33%	18%
	At least 6, but < 12 months ago	10	10%	10%	20%	25%	14%
	At least 12, but < 24 months ago	20	10%	12%	20%	60%	17%
	24 or more months ago	6	10%	10%	13%	20%	12%
	Total	48	10%	12%	20%	40%	16%
New York City	Less than 6 months ago	27	10%	10%	20%	35%	15%
	At least 6, but < 12 months ago	46	6%	12%	20%	50%	17%
	At least 12, but < 24 months ago	48	10%	17%	20%	25%	16%
	24 or more months ago	19	7%	10%	25%	35%	16%
	Total	140	10%	13%	20%	35%	16%
Long Island	Less than 6 months ago	15	10%	10%	15%	20%	12%
	At least 6, but < 12 months ago	35	5%	10%	17%	25%	12%
	At least 12, but < 24 months ago	39	10%	12%	20%	30%	18%
	24 or more months ago	25	10%	12%	20%	43%	16%
	Total	114	10%	10%	20%	30%	15%
Other	Less than 6 months ago	17	8%	12%	15%	20%	12%
	At least 6, but < 12 months ago	38	5%	10%	20%	25%	12%
	At least 12, but < 24 months ago	42	10%	14%	20%	20%	14%
	24 or more months ago	32	10%	20%	20%	25%	16%
	Total	129	10%	14%	20%	25%	14%
Total	Less than 6 months ago	85	10%	10%	20%	30%	15%
	At least 6, but < 12 months ago	176	5%	10%	20%	40%	15%
	At least 12, but < 24 months ago	209	10%	13%	20%	30%	15%
	24 or more months ago	112	10%	12%	20%	35%	16%
	Total	582	10%	12%	20%	33%	15%

Note: Five firms reported that they had decreased their standard hourly billing rates by an average of 15%.

D. Attorney Work Week (Hours and Activities)

The survey included questions about the number of hours attorneys work per week, and the hours devoted to specific activities including:

- ◆ Chargeable legal work, office administration, unbilled pro bono legal work, unbilled community/public service work, marketing/business development activities, Bar Association activities and any other work.

Figures 14 – 14c provide total hours attorneys work per week for the State of New York in aggregate and broken out by size of firm and region. Figures 15 – 15c provide hours devoted to specific activities for the State of New York in aggregate and broken out by size of firm and region.

Figure 14
Total Hours Attorneys Work Per Week
(Aggregate and by Size of Firm)

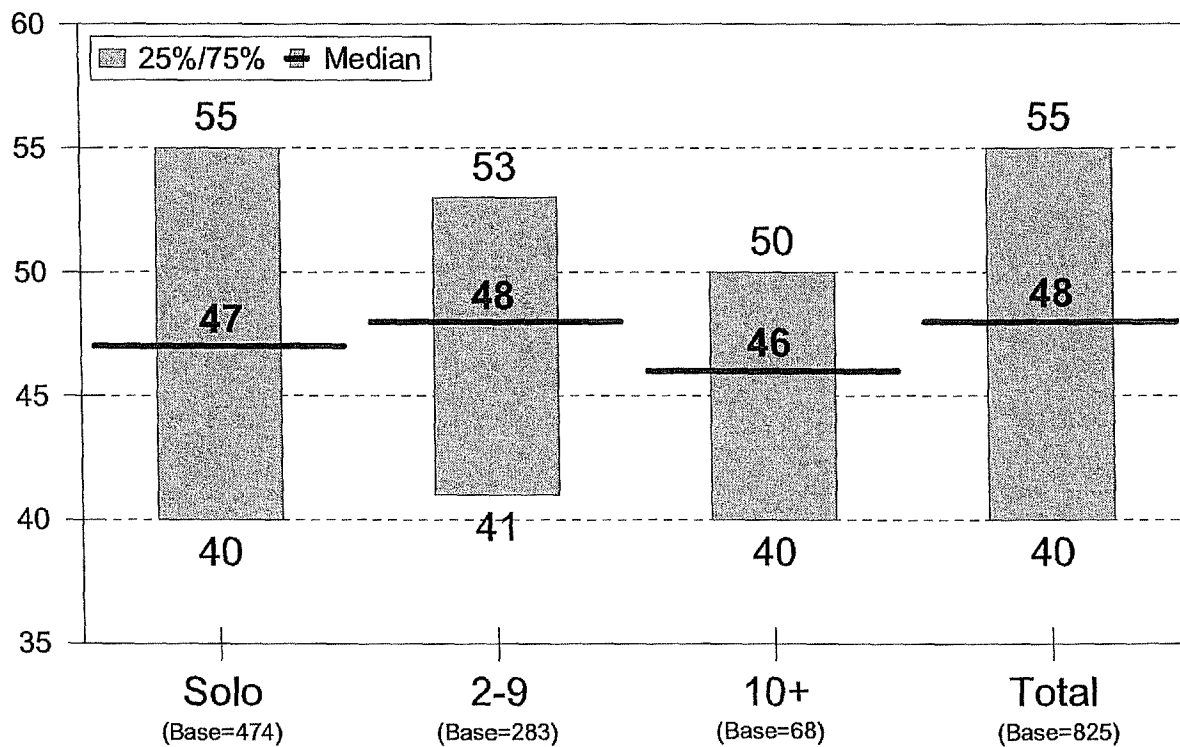


Figure 14a
Detailed Analysis of Total Hours Attorneys Work Per Week
(By Size of Firm)

	Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	474	40	47	55	68	47
2 - 9	283	41	48	53	70	49
10+	68	40	46	50	60	47
Total	825	40	48	55	68	48

Figure 14b
Detailed Analysis of Total Hours Attorneys Work Per Week
(By Region)

	Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Buffalo	66	40	45	53	75	48
Rochester	52	40	48	55	65	48
Syracuse	49	40	45	50	71	45
Albany County	45	40	48	53	67	48
Westchester County	81	40	46	55	75	49
New York City	195	40	47	55	64	46
Long Island	160	40	50	55	75	50
Other	177	41	48	55	65	48
Total	825	40	48	55	68	48

Figure 14c
Detailed Analysis of total Hours Attorneys Work Per Week by Size of Firm
(By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	Buffalo	38	40	45	55	75	47
	Rochester	30	40	48	55	65	47
	Syracuse	31	40	43	50	75	46
	Albany County	24	38	48	54	60	45
	Westchester County	56	41	46	57	75	49
	New York City	109	39	47	55	64	46
	Long Island	82	40	50	55	75	51
	Other	104	41	48	55	65	48
	Total	474	40	47	55	68	47
2 - 9	Buffalo	22	40	47	53	71	49
	Rochester	14	44	49	54	100	52
	Syracuse	16	39	45	51	60	44
	Albany County	16	43	48	52	125	54
	Westchester County	23	40	48	53	65	49
	New York City	63	42	50	55	65	50
	Long Island	62	40	49	55	61	48
	Other	67	42	48	52	60	48
	Total	283	41	48	53	70	49
10+	Buffalo	6	45	46	49	50	46
	Rochester	8	40	40	46	79	46
	Syracuse	2	45	46	47	47	46
	Albany County	5	40	49	50	57	47
	Westchester County	2	48	51	53	53	51
	New York City	23	40	47	51	55	47
	Long Island	16	44	49	57	68	50
	Other	6	40	43	45	50	43
	Total	68	40	46	50	60	47
Total	Buffalo	66	40	45	53	75	48
	Rochester	52	40	48	55	65	48
	Syracuse	49	40	45	50	71	45
	Albany County	45	40	48	53	67	48
	Westchester County	81	40	46	55	75	49
	New York City	195	40	47	55	64	46
	Long Island	160	40	50	55	75	50
	Other	177	41	48	55	65	48
	Total	825	40	48	55	68	48

Figure 15
Mean Hours Attorneys Allocate to Specific Activities Per Week
(Aggregate, Base = 825)

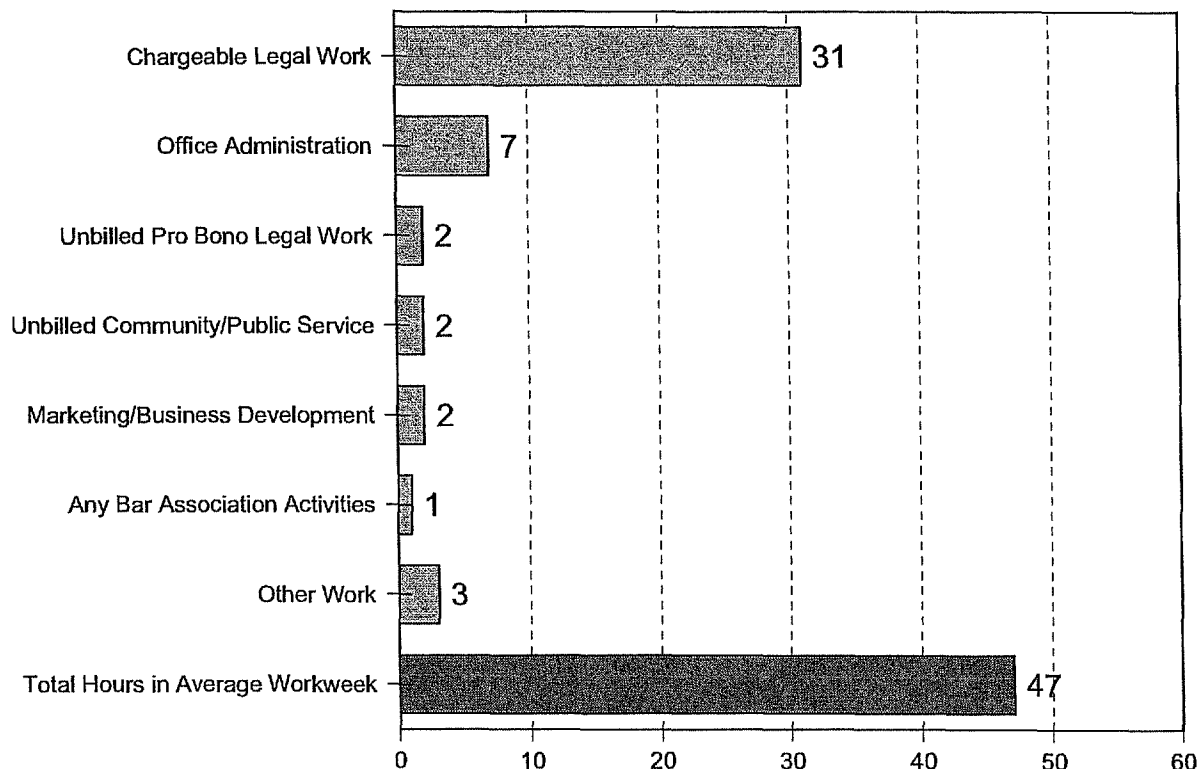


Figure 15a
Mean Hours Attorneys Allocate to Specific Activities Per Week
(By Size of Firm)

	Total	Solo	2 - 9	10+
Base	825	474	283	68
Chargeable Legal Work	31	30	33	36
Office Administration	7	7	6	3
Unbilled Pro Bono Legal Work	2	2	2	1
Unbilled Community/Public Service	2	2	2	1
Marketing/Business Development	2	2	2	2
Any Bar Association Activities	1	1	1	1
Other Work	3	3	2	2
Total Hours in Average Workweek	47	47	48	47

Figure 15b
Detailed Analysis of Hours Attorneys Allocate to Specific Activities Per Week
(By Size of Firm)

		Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo (Base=474)	Chargeable Legal Work	20	30	38	50	30
	Office Administration	4	5	10	15	7
	Unbilled Pro Bono Legal Work	0	1	3	10	2
	Unbilled Community/Public Service	0	0	3	10	2
	Marketing/Business Development	0	1	3	8	2
	Any Bar Association Activities	0	0	1	4	1
	Other Work	0	0	5	15	3
2 - 9 (Base=283)	Chargeable Legal Work	30	32	40	50	33
	Office Administration	3	5	7	15	6
	Unbilled Pro Bono Legal Work	0	1	3	6	2
	Unbilled Community/Public Service	0	1	3	6	2
	Marketing/Business Development	0	1	3	6	2
	Any Bar Association Activities	0	0	2	5	1
	Other Work	0	0	3	10	2
10+ (Base=68)	Chargeable Legal Work	30	35	40	47	36
	Office Administration	1	2	5	6	3
	Unbilled Pro Bono Legal Work	1	1	2	5	1
	Unbilled Community/Public Service	0	1	2	5	1
	Marketing/Business Development	1	2	3	5	2
	Any Bar Association Activities	0	1	2	4	1
	Other Work	0	0	2	5	2
Total (Base=825)	Chargeable Legal Work	25	30	38	50	31
	Office Administration	3	5	10	15	7
	Unbilled Pro Bono Legal Work	0	1	3	10	2
	Unbilled Community/Public Service	0	0	3	10	2
	Marketing/Business Development	0	1	3	8	2
	Any Bar Association Activities	0	0	1	4	1
	Other Work	0	0	5	11	3

Note: This table shows the variability in number of hours allocated by attorneys to specific activities. The median and percentiles are displayed to show the wide variation in number of hours allocated to these activities. No total has been included since medians cannot be added.

Figure 15c
Mean Hours Attorneys Allocate to Specific Activities Per Week
(By Region)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	66	52	49	45	81	195	160	177	825
Chargeable Legal Work	31	33	28	31	32	30	31	32	31
Office Administration	7	6	7	6	7	7	8	6	7
Unbilled Pro Bono Legal Work	3	2	2	2	2	2	2	2	2
Unbilled Community/Public Service	2	1	2	2	2	2	2	2	2
Marketing/Business Development	2	2	2	2	2	2	2	1	2
Any Bar Association Activities	1	1	1	1	1	1	1	1	1
Other Work	2	3	5	5	4	3	4	4	3
Total Hours in Average Workweek	47	48	45	48	49	46	50	47	47

E. Billable Hours, Expenses, Billing, Payment & Collection Policy

The survey included several questions about firm's billing practices, expenses, and payment/ collection policies. Specifically, firms were asked:

- ✦ How the firm bills clients (i.e., hourly rate, flat rate, contingency rate, or court-appointed rate).
- ✦ The average number of chargeable hours per week.
- ✦ Whether firms have a billable hours policy, the number of billable hours required, and changes in billable hours policy during the last 24 months.
- ✦ Whether firms credit pro bono hours to billable hour requirements and how those hours are credited (hour for hour or percentage basis).
- ✦ The frequency that law firms charge for specific expenses incurred (i.e., time spent on phone calls, travel costs, travel time, computerized legal research costs, duplicating & photocopying expenses, postage, paralegal/assistant time, and secretarial time or services).
- ✦ Billing methods used (i.e., retainers, value billing or Per Diem rates).
- ✦ Billing options used by the firm including: acceptance of credit cards, use of collection agencies, and offering prepaid legal service plans.

- ◆ Percentage of the firm's chargeable hours that were written off and the percentage of fees billed by the firm that were uncollected.
- ◆ Expenses incurred by the firm that are included in chargeable attorney hours.

Figures 16 – 17b examine how firms bill clients in the State of New York in aggregate and broken out by size of firm and region. Figure 18 examines billable hour policies used by firms in the State of New York in aggregate and broken out by size of firm. Figure 19 – 19b presents the frequency in which firms charge clients for specific activities in the State of New York in aggregate and broken out by size of firm and region. Figure 20 summarizes billing, payment and collection practices used by New York firms in aggregate and broken out by size of firm. Figures 21 – 21a present an analysis of the expenses included in chargeable attorney hours in the State of New York in aggregate and broken out by size of firm and region.

Figure 16
How Law Firms Bill Clients (Share of Hours)
(Aggregate, Base = 808)

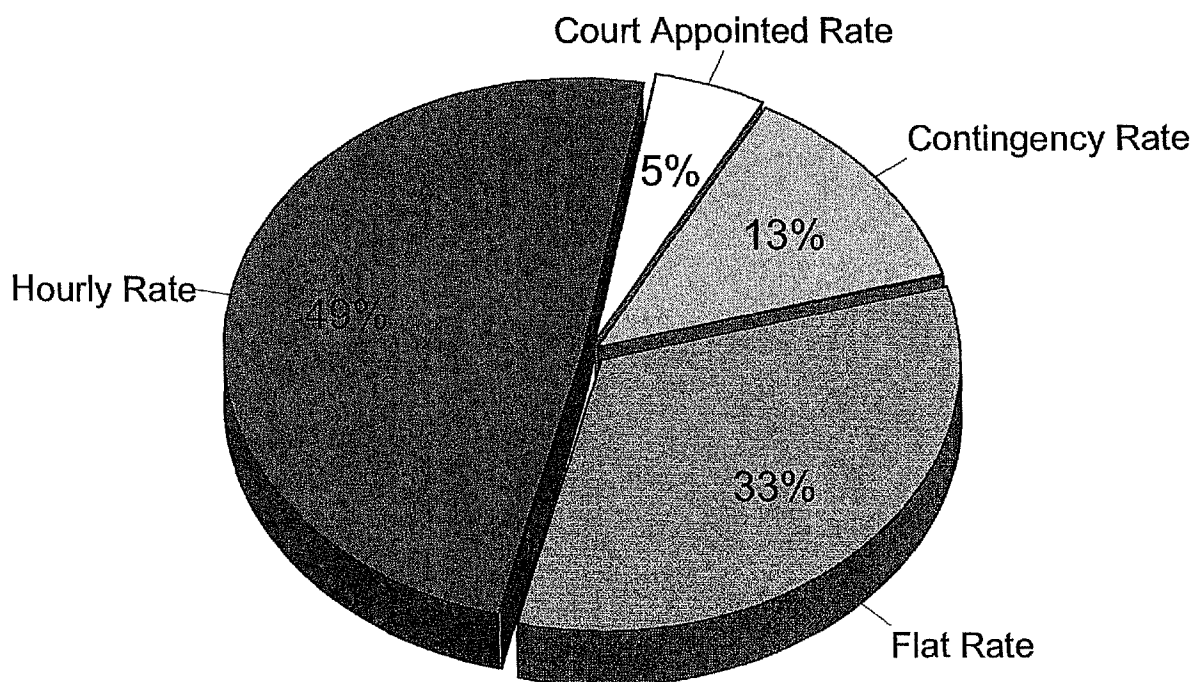


Figure 16a
How Law Firms Bill Clients (Share of Hours)
(By Size of Firm)

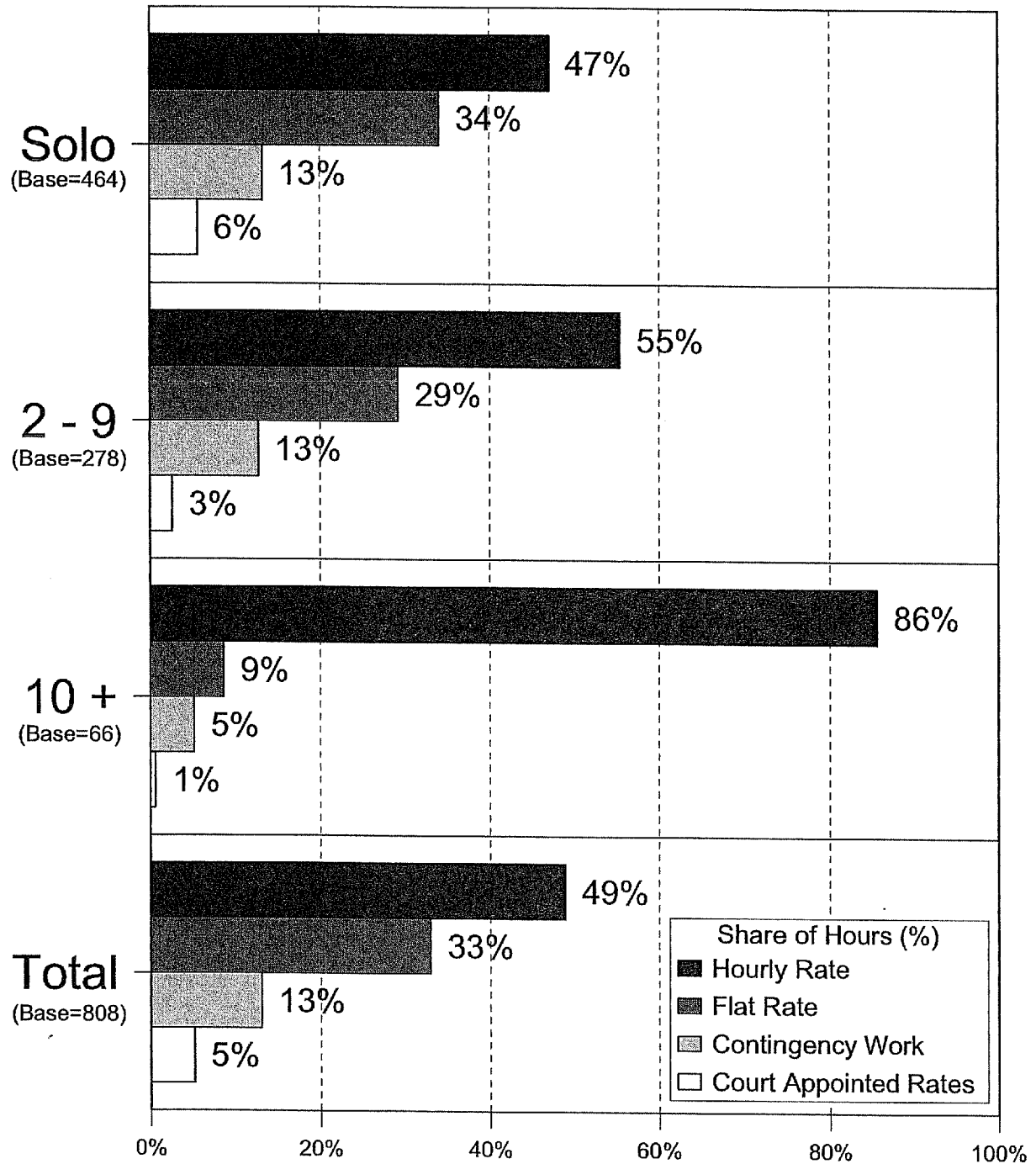


Figure 16b
How Firms Bill Clients (Share of Hours)
(By Region)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	63	49	49	44	78	193	158	174	808
Hourly Rate	55%	48%	50%	56%	50%	52%	45%	42%	49%
Flat Rate	22%	28%	28%	31%	33%	29%	41%	41%	33%
Contingency Work	17%	16%	8%	11%	10%	15%	12%	7%	13%
Court Appointed Rates	7%	8%	14%	2%	7%	4%	3%	9%	5%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Figure 17
Mean Allocation of Chargeable Hours by Attorneys Per Week
(Aggregate, Base = 808)

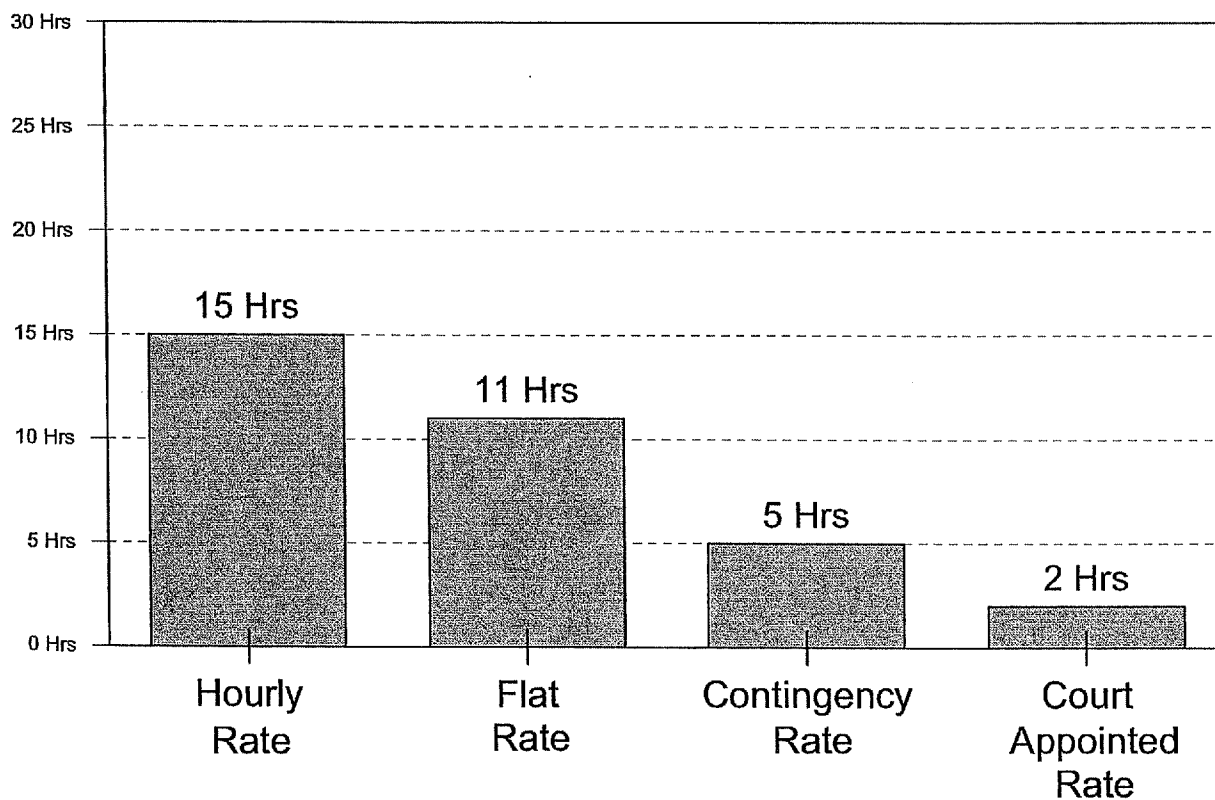


Figure 17a
Mean Allocation of Chargeable Hours by Attorneys Per Week
(By Size of Firm)

	Total	Solo	2 - 9	10+
Base	808	464	278	66
Hourly Rate	15	14	19	31
Flat Rate	11	11	11	3
Contingency Work	5	5	5	2
Court Appointed Rates	2	2	1	0
Total Chargeable Hours (Mean)	33	32	36	36

Figure 17b
Mean Allocation of Chargeable Hours by Attorneys Per Week
(By Region)

	Buffalo	Rochester	Syracuse	Albany County	Westchester County	New York City	Long Island	Other	Total
Base	63	49	49	44	78	193	158	49	808
Hourly Rate	16	16	16	18	16	16	13	14	15
Flat Rate	7	10	8	10	12	10	13	15	11
Contingency Work	6	7	3	4	3	5	4	3	5
Court Appointed Rates	3	3	5	0	3	2	1	3	2
Total Chargeable Hours (Mean)	32	35	31	32	34	32	32	35	33

Figure 18
Billable Hours Policies
(Aggregate and by Size of Firm)

	Aggregate		Size of Firm			
			2 - 9		10+	
	%	Base	%	Base	%	Base
Does Firm Have a Billable Hours Policy						
Yes	16%	78	12%	36	52%	42
No	84%	305	88%	270	48%	35
Total	100%	383	100%	306	100%	77
Number of Billable Hours Required						
Median	1,700	78	1,600	36	1,800	42
Percentile 25	1,500	78	1,500	36	1,600	42
Percentile 75	1,800	78	1,800	36	2,000	42
Percentile 95	2,000	78	2,000	36	2,200	42
Mean	1,607	78	1,543	36	1,727	42
Change in Billable Hours Policy Past 24 Months						
Increased	2%	9	2%	5	5%	4
Stayed Same	97%	372	98%	300	94%	72
Decreased	1%	2	1%	1	1%	1
Total	100%	383	100%	306	100%	77
Overall Average Change (All Respondents)	0%	383	0%	306	0%	77
Overall Average Increase (If Increased)	10%	9	10%	5	8%	4
Overall Average Decrease (If Decreased)	-12%	2	-11%	1	-17%	1
Credit Pro Bono to Billable Hours						
Yes	25%	87	22%	55	46%	32
No	75%	248	78%	209	54%	39
Total	100%	335	100%	264	100%	71
How Pro Bono Hours are Credited						
Hour For Hour Basis	82%	55	83%	32	80%	23
Percentage Basis	12%	6	13%	4	13%	2
Other	5%	4	4%	2	8%	2
Total	100%	65	100%	38	100%	27

Figure 19
Frequency Law Firms Charge Clients For Specific Expenses Incurred
(Aggregate, Bases = 776 - 867)

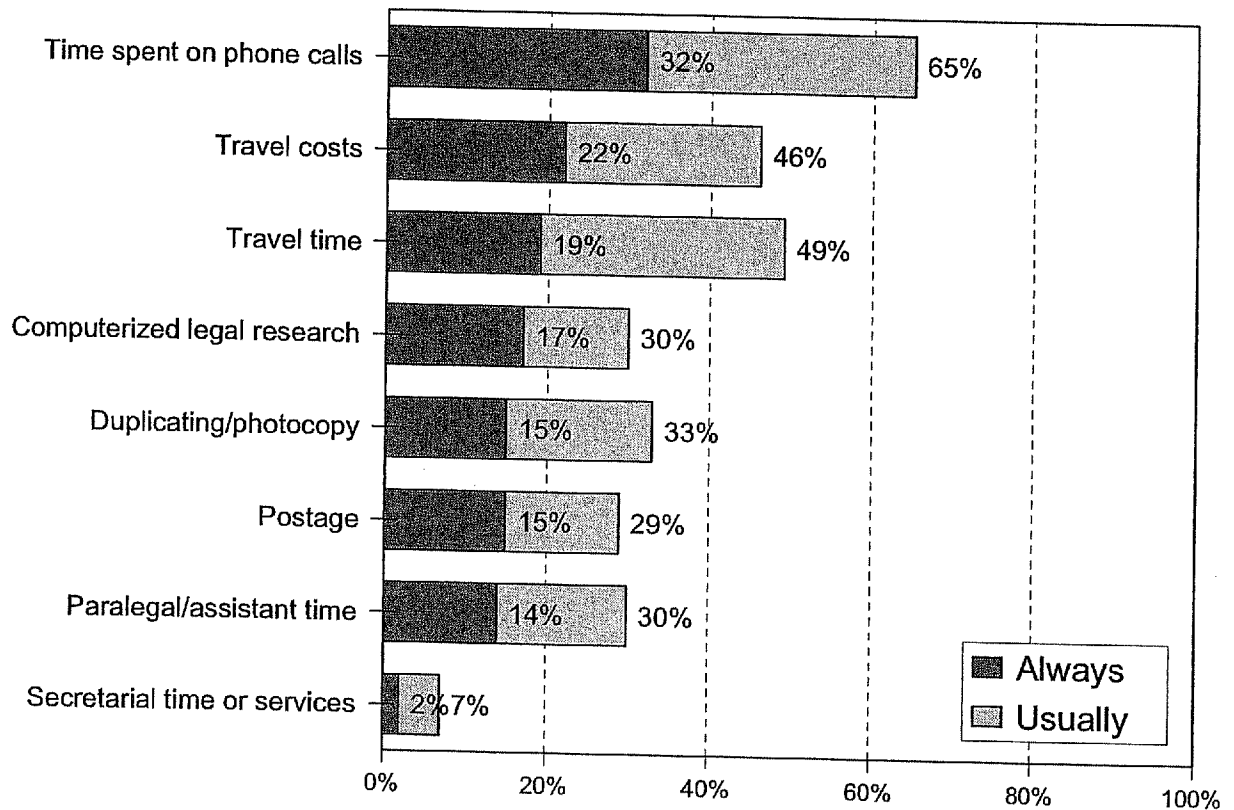


Figure 19a
Frequency Law Firms Charge Clients For Specific Expenses Incurred
(By Size of Firm)

		Total		Solo		2 - 9		10+	
		%	Base	%	Base	%	Base	%	Base
Time Spent on Phone Calls	Always	32%	267	31%	133	35%	101	49%	33
	Usually	33%	322	32%	172	37%	118	40%	32
	Sometimes	17%	136	17%	83	15%	44	7%	9
	Rarely/Never	19%	134	20%	95	13%	36	4%	3
	Total	100%	859	100%	483	100%	299	100%	77
Travel Costs	Always	22%	212	21%	98	28%	81	52%	33
	Usually	24%	216	22%	102	31%	89	30%	25
	Sometimes	19%	173	19%	99	20%	61	13%	13
	Rarely/Never	35%	254	38%	185	21%	63	5%	6
	Total	100%	855	100%	484	100%	294	100%	77
Travel Time	Always	19%	155	19%	87	18%	53	22%	15
	Usually	30%	283	29%	146	35%	101	45%	36
	Sometimes	23%	237	22%	122	30%	94	26%	21
	Rarely/Never	29%	182	31%	127	17%	50	7%	5
	Total	100%	857	100%	482	100%	298	100%	77
Computerized Legal Research Costs	Always	17%	144	15%	68	22%	59	29%	17
	Usually	13%	139	11%	50	20%	59	43%	30
	Sometimes	14%	126	13%	67	15%	47	14%	12
	Rarely/Never	57%	432	61%	287	43%	128	14%	17
	Total	100%	841	100%	472	100%	293	100%	76
Duplicating/ Photocopying Expenses	Always	15%	134	14%	51	22%	58	43%	25
	Usually	18%	174	17%	76	22%	72	34%	26
	Sometimes	25%	209	25%	121	23%	72	15%	16
	Rarely/Never	42%	350	44%	241	33%	99	8%	10
	Total	100%	867	100%	489	100%	301	100%	77
Postage	Always	15%	129	14%	54	20%	57	30%	18
	Usually	14%	133	14%	69	13%	45	30%	19
	Sometimes	27%	210	28%	126	22%	67	22%	17
	Rarely/Never	44%	389	44%	235	44%	131	19%	23
	Total	100%	861	100%	484	100%	300	100%	77
Paralegal/ Assistant Time	Always	14%	114	12%	35	17%	46	54%	33
	Usually	16%	160	13%	58	26%	74	34%	28
	Sometimes	15%	138	14%	61	23%	66	10%	11
	Rarely/Never	56%	364	61%	261	35%	99	2%	4
	Total	100%	776	100%	415	100%	285	100%	76
Secretarial Time or Services	Always	2%	17	2%	12	1%	4	2%	1
	Usually	5%	30	5%	22	3%	7	0%	1
	Sometimes	9%	84	9%	47	9%	28	14%	9
	Rarely/Never	83%	694	83%	373	87%	255	83%	66
	Total	100%	825	100%	454	100%	294	100%	77

Figure 19b
Frequency Law Firms Charge Clients For Specific Expenses Incurred
(By Region)

		Buffalo		Rochester		Syracuse		Albany County	
		%	Base	%	Base	%	Base	%	Base
Time Spent on Phone Calls	Always	32%	24	23%	13	38%	20	30%	13
	Usually	42%	28	37%	20	39%	20	47%	22
	Sometimes	9%	6	24%	14	14%	7	8%	4
	Rarely/Never	18%	11	16%	7	9%	4	15%	6
	Total	100%	69	100%	54	100%	51	100%	45
Travel Costs	Always	29%	22	28%	15	33%	18	24%	12
	Usually	22%	18	19%	14	26%	13	28%	13
	Sometimes	16%	11	14%	9	18%	9	14%	6
	Rarely/Never	33%	19	40%	18	24%	11	35%	13
	Total	100%	70	100%	56	100%	51	100%	44
Travel Time	Always	26%	17	21%	10	18%	10	9%	4
	Usually	29%	23	20%	15	33%	17	45%	19
	Sometimes	18%	12	35%	18	35%	18	34%	14
	Rarely/Never	26%	18	23%	12	14%	7	13%	6
	Total	100%	70	100%	55	100%	52	100%	43
Computerized Legal Research Costs	Always	12%	9	16%	8	17%	8	20%	9
	Usually	21%	14	15%	9	18%	11	16%	9
	Sometimes	17%	12	10%	7	17%	9	11%	5
	Rarely/Never	50%	33	59%	30	48%	22	53%	21
	Total	100%	68	100%	54	100%	50	100%	44
Duplicating/ Photocopying Expenses	Always	9%	8	15%	8	11%	7	13%	7
	Usually	19%	13	8%	8	20%	10	19%	11
	Sometimes	20%	15	27%	15	30%	16	35%	15
	Rarely/Never	52%	34	51%	25	40%	19	33%	12
	Total	100%	70	100%	56	100%	52	100%	45
Postage	Always	9%	8	15%	8	11%	6	14%	8
	Usually	17%	11	5%	5	19%	10	18%	9
	Sometimes	15%	12	26%	14	16%	9	29%	12
	Rarely/Never	59%	39	54%	29	54%	27	39%	16
	Total	100%	70	100%	56	100%	52	100%	45
Paralegal/ Assistant Time	Always	12%	9	4%	4	8%	5	6%	4
	Usually	22%	17	12%	12	21%	9	18%	8
	Sometimes	12%	8	27%	14	13%	6	17%	8
	Rarely/Never	54%	31	57%	22	58%	21	59%	22
	Total	100%	65	100%	52	100%	41	100%	42
Secretarial Time or Services	Always	2%	1	1%	1	2%	1	3%	1
	Usually	5%	3	6%	3	0%	0	6%	2
	Sometimes	8%	5	11%	6	13%	6	8%	5
	Rarely/Never	84%	59	82%	42	85%	40	83%	37
	Total	100%	68	100%	52	100%	47	100%	45

Figure 19b (Continued)
Frequency Law Firms Charge Clients For Specific Expenses Incurred
(By Region)

		Westchester County		New York City		Long Island		Other	
		%	Base	%	Base	%	Base	%	Base
Time Spent on Phone Calls	Always	15%	14	39%	85	24%	50	27%	48
	Usually	47%	40	27%	58	33%	62	38%	72
	Sometimes	14%	14	14%	28	24%	30	20%	33
	Rarely/Never	24%	18	20%	36	20%	26	15%	26
	Total	100%	86	100%	207	100%	168	100%	179
Travel Costs	Always	21%	18	27%	62	12%	29	18%	36
	Usually	26%	23	26%	57	22%	44	18%	34
	Sometimes	19%	17	14%	27	28%	41	30%	53
	Rarely/Never	35%	27	34%	56	38%	54	34%	56
	Total	100%	85	100%	202	100%	168	100%	179
Travel Time	Always	12%	10	20%	42	16%	28	19%	34
	Usually	35%	29	27%	64	32%	54	33%	62
	Sometimes	24%	25	18%	42	27%	51	31%	57
	Rarely/Never	29%	22	35%	56	26%	34	17%	27
	Total	100%	86	100%	204	100%	167	100%	180
Computerized Legal Research Costs	Always	15%	13	20%	48	15%	29	10%	20
	Usually	16%	17	14%	36	8%	19	10%	24
	Sometimes	20%	17	11%	23	13%	23	18%	30
	Rarely/Never	49%	39	56%	91	63%	95	63%	101
	Total	100%	86	100%	198	100%	166	100%	175
Duplicating/ Photocopying Expenses	Always	13%	13	21%	57	10%	19	7%	15
	Usually	18%	17	20%	43	13%	37	18%	35
	Sometimes	18%	17	26%	46	24%	39	25%	46
	Rarely/Never	50%	40	34%	61	53%	74	49%	85
	Total	100%	87	100%	207	100%	169	100%	181
Postage	Always	11%	11	19%	46	11%	20	11%	22
	Usually	14%	13	13%	29	13%	24	18%	32
	Sometimes	25%	22	29%	54	28%	42	26%	45
	Rarely/Never	49%	41	39%	76	48%	81	45%	80
	Total	100%	87	100%	205	100%	167	100%	179
Paralegal/ Assistant Time	Always	4%	4	19%	47	11%	24	9%	17
	Usually	20%	13	13%	34	21%	38	14%	29
	Sometimes	18%	14	13%	27	14%	27	19%	34
	Rarely/Never	58%	40	56%	81	54%	64	58%	83
	Total	100%	71	100%	189	100%	153	100%	163
Secretarial Time or Services	Always	2%	1	2%	3	2%	3	4%	6
	Usually	0%	0	7%	11	3%	4	4%	7
	Sometimes	10%	8	6%	14	15%	20	12%	20
	Rarely/Never	89%	71	85%	165	79%	136	79%	144
	Total	100%	80	100%	193	100%	163	100%	177

Figure 20
Billing, Payment and Collection Practices
(Aggregate and by Size of Firm)

	Aggregate		Size of Firm					
	%	Base	Solo		2 - 9		10+	
			%	Base	%	Base	%	Base
Billing Methods Used								
Retainers	77%	700	76%	395	85%	242	80%	63
Value Billing	36%	700	36%	395	37%	242	50%	63
Per Diem rates	16%	700	16%	395	16%	242	10%	63
Payment/Collection Practices								
Accept Credit Cards for Payment	11%	864	10%	483	18%	304	25%	77
Offer Prepaid Legal Service Plans	7%	864	7%	483	7%	304	3%	77
Use Outside Collection Agencies	4%	864	3%	483	8%	304	20%	77
Chargeable Hours Written Off (%)								
Median	7%	764	5%	427	10%	265	9%	72
Percentile 25	1%	764	1%	427	4%	265	5%	72
Percentile 75	10%	764	10%	427	13%	265	12%	72
Percentile 95	25%	764	25%	427	20%	265	20%	72
Mean	9%	764	9%	427	9%	265	9%	72
Fees Billed That Were Uncollected (%)								
Median	5%	820	5%	462	5%	284	5%	74
Percentile 25	1%	820	1%	462	2%	284	4%	74
Percentile 75	10%	820	10%	462	10%	284	10%	74
Percentile 95	25%	820	25%	462	25%	284	25%	74
Mean	8%	820	8%	462	8%	284	8%	74

Figure 21
Expenses Incurred By Firm Included in Chargeable Attorney Hours
(Aggregate and by Size of Firm)
(Per Attorney Per Hour, Not Billed Directly)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Salaries/fringes of non-lawyer personnel	Solo	219	\$10	\$17	\$25	\$50	\$20
	2 - 9	116	\$20	\$30	\$45	\$130	\$38
	10+	39	\$25	\$30	\$45	\$87	\$38
	Total	374	\$10	\$20	\$27	\$67	\$23
Rent, phone, utilities	Solo	232	\$9	\$15	\$25	\$60	\$21
	2 - 9	116	\$8	\$14	\$25	\$80	\$21
	10+	38	\$8	\$16	\$25	\$36	\$18
	Total	386	\$9	\$15	\$25	\$60	\$21
Other (Insurance, advertising, taxes, etc.)	Solo	224	\$10	\$15	\$30	\$70	\$23
	2 - 9	116	\$10	\$20	\$39	\$75	\$27
	10+	38	\$15	\$30	\$48	\$95	\$35
	Total	378	\$10	\$15	\$30	\$70	\$24
Total overhead expenses	Solo	243	\$30	\$50	\$80	\$150	\$61
	2 - 9	124	\$47	\$70	\$105	\$200	\$88
	10+	40	\$54	\$85	\$114	\$170	\$92
	Total	407	\$31	\$50	\$90	\$172	\$65

Figure 21a
Expenses Incurred by Firm Included in Chargeable Attorney Hours
(By Region)
(Per Attorney Per Hour, Not Billed Directly)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Salaries/fringes of non-lawyer personnel	Buffalo	29	\$10	\$16	\$30	\$56	\$21
	Rochester	28	\$11	\$15	\$19	\$40	\$16
	Syracuse	20	\$10	\$20	\$25	\$45	\$19
	Albany County	18	\$10	\$15	\$28	\$50	\$22
	Westchester County	32	\$12	\$20	\$31	\$70	\$25
	New York City	81	\$8	\$20	\$25	\$80	\$23
	Long Island	70	\$4	\$15	\$22	\$60	\$21
	Other	96	\$15	\$25	\$30	\$75	\$27
	Total	374	\$10	\$20	\$27	\$67	\$23
Rent, phone, utilities	Buffalo	30	\$5	\$10	\$19	\$28	\$12
	Rochester	24	\$5	\$8	\$15	\$35	\$10
	Syracuse	25	\$5	\$10	\$20	\$36	\$14
	Albany County	19	\$5	\$10	\$20	\$40	\$13
	Westchester County	38	\$10	\$15	\$25	\$60	\$21
	New York City	89	\$10	\$20	\$30	\$75	\$26
	Long Island	69	\$8	\$20	\$28	\$50	\$20
	Other	92	\$6	\$10	\$15	\$40	\$14
	Total	386	\$9	\$15	\$25	\$60	\$21
Other (Insurance, advertising, taxes, etc.)	Buffalo	29	\$6	\$10	\$28	\$50	\$18
	Rochester	23	\$4	\$10	\$22	\$78	\$18
	Syracuse	25	\$5	\$10	\$25	\$50	\$17
	Albany County	18	\$8	\$18	\$35	\$50	\$21
	Westchester County	38	\$5	\$12	\$30	\$72	\$23
	New York City	86	\$10	\$20	\$35	\$70	\$25
	Long Island	67	\$10	\$20	\$37	\$105	\$31
	Other	92	\$10	\$12	\$20	\$50	\$18
	Total	378	\$10	\$15	\$30	\$70	\$24
Total overhead expenses	Buffalo	31	\$30	\$43	\$65	\$105	\$48
	Rochester	27	\$23	\$40	\$85	\$116	\$52
	Syracuse	25	\$20	\$38	\$60	\$90	\$45
	Albany County	18	\$29	\$56	\$75	\$125	\$55
	Westchester County	40	\$33	\$63	\$92	\$175	\$69
	New York City	98	\$31	\$50	\$100	\$173	\$69
	Long Island	71	\$36	\$53	\$90	\$250	\$72
	Other	97	\$33	\$50	\$65	\$145	\$57
	Total	407	\$31	\$50	\$90	\$172	\$65

F. Staffing

Survey respondents were asked several questions about firm staffing and changes in staffing. Specifically, these questions included:

- ◆ The ratio of secretaries to lawyers employed in the firm.
- ◆ The number of full-time equivalent legal assistants/paralegals employed by the firm.
- ◆ Changes in the number of attorneys employed by the firm during 2002 or the last fiscal year.
- ◆ Changes in support staff employed by the firm during 2002 or the last fiscal year.
- ◆ The firm's use of part-time or temporary attorneys.
- ◆ The firm's use of part-time or temporary support staff.

Figure 22 shows the level of support staff used by the firm in the State of New York in aggregate and broken out by size of firm. Figure 23 examines changes in attorney and support staffing in the State of New York and by region, while Figure 24 examines use of part-time and temporary attorney and support staff in aggregate and by size of firm.

Figure 22
Level of Support Staff
(Aggregate and by Size of Firm)

		Aggregate		Solo		2 - 9		10+	
		%	Base	%	Base	%	Base	%	Base
Ratio of Secretaries to Lawyers	More than one secretary per lawyer	13%	46	-	-	14%	44	1%	2
	One secretary to one lawyer	18%	65	-	-	19%	59	7%	6
	One secretary to one-and-one-half lawyers	17%	67	-	-	18%	54	15%	13
	One secretary to two lawyers	30%	106	-	-	31%	84	23%	22
	One secretary to two-and-one-half lawyers	7%	29	-	-	4%	10	25%	19
	One secretary to three lawyers	10%	38	-	-	10%	30	15%	8
	One secretary to more than three lawyers	6%	19	-	-	5%	12	14%	7
Total		100%	370	-	-	100%	293	100%	77
Full-Time Equivalent Legal Assistants/Paralegals	None (0)	62%	411	68%	296	35%	107	11%	8
	One (1)	24%	233	22%	119	35%	106	12%	8
	Two (2)	9%	89	7%	38	14%	43	10%	8
	Three (3)	3%	49	2%	9	10%	27	19%	13
	Four to six (4 - 6)	2%	38	1%	5	5%	18	19%	15
	Seven to ten (7 - 10)	0%	12	0%	1	0%	1	11%	10
	Eleven or more (11+)	0%	16	0%	0	0%	1	18%	15
Total		100%	848	100%	468	100%	303	100%	77

Figure 23
Recent Changes in Attorney and Support Staff
(Aggregate and by Size of Firm)

	Aggregate		Size of Firm					
			Solo		2 - 9		10+	
	%	Base	%	Base	%	Base	%	Base
Changes in Attorney Staffing								
Increased	24%	109	-	-	20%	63	56%	46
Stayed Same	67%	236	-	-	72%	218	24%	18
Decreased	9%	35	-	-	8%	23	20%	12
Total	100%	380	-	-	100%	304	100%	76
Overall Average Change (N, All Respondents)	0.2	380	-	-	0.1	304	1.3	76
Overall Average Change (% , All Respondents)	7%	380	-	-	6%	304	12%	76
Overall Average Increase (N, If Increased)	1.7	109	-	-	1.1	63	3.4	46
Overall Average Increase (% , If Increased)	39%	109	-	-	43%	63	25%	46
Overall Average Decrease (N, If Decreased)	-1.7	35	-	-	-1.3	23	-3.3	12
Overall Average Decrease (% , If Decreased)	-23%	35	-	-	-27%	23	11%	12
Changes in Support Staffing								
Increased	18%	196	15%	69	29%	88	47%	39
Stayed Same	77%	583	80%	366	62%	190	37%	27
Decreased	5%	53	4%	18	9%	25	16%	10
Total	100%	832	100%	453	100%	303	100%	76
Overall Average Change (N, All Respondents)	0.2	832	0.1	453	0.3	303	0.8	76
Overall Average Increase (N, If Increased)	1.2	196	1.0	69	1.3	88	3.4	39
Overall Average Decrease (N, If Decreased)	-1.4	53	-1.3	18	-1.2	25	-4.7	10

Figure 24
Use of Part-time/Temporary Staff
(Aggregate and by Size of Firm)

	Aggregate		Size of Firm					
			Solo		2 - 9		10+	
	%	Base	%	Base	%	Base	%	Base
Use/Would Use Part-time Help								
Attorneys	42%	859	42%	483	45%	299	53%	77
Support Staff	72%	847	72%	477	74%	294	76%	76
Use/Would Use Temporary Help								
Attorneys	38%	742	39%	420	26%	255	44%	67
Support Staff	55%	335	46%	16	55%	248	70%	71

G. Compensation/Salaries

The survey included questions about compensation for attorneys, paralegals and secretarial staff. Specifically, law firms were asked to provide:

- ◆ Equity partners' annual compensation.
- ◆ Non-Equity partners' annual compensation.
- ◆ Salaries for non-partner attorneys in their firm by number of years of experience (10+ years, 5 – 9 years, 1 – 4 years, and less than one year).
- ◆ Salaries for paralegals/legal assistants in their firm by number of years of experience (10+ years, 5 – 9 years, 1 – 4 years, and less than one year).
- ◆ Salaries for secretaries in their firm by number of years of experience (10+ years, 5 – 9 years, 1 – 4 years, and less than one year).

Figures 25 - 28 summarize law firm's compensation for equity and non-equity partners in the State of New York in aggregate and broken out by size of firm and region. Figures 29 – 29b provide law firm's non-partner attorney salaries in the State of New York in aggregate and broken out by size of firm and region. Figures 30 – 30b provide the same information for paralegals/legal assistants, while Figures 31 – 31a provide a similar breakdown for secretaries.

Figure 25
Equity Partners' Annual Compensation
(Aggregate and by Size of Firm)

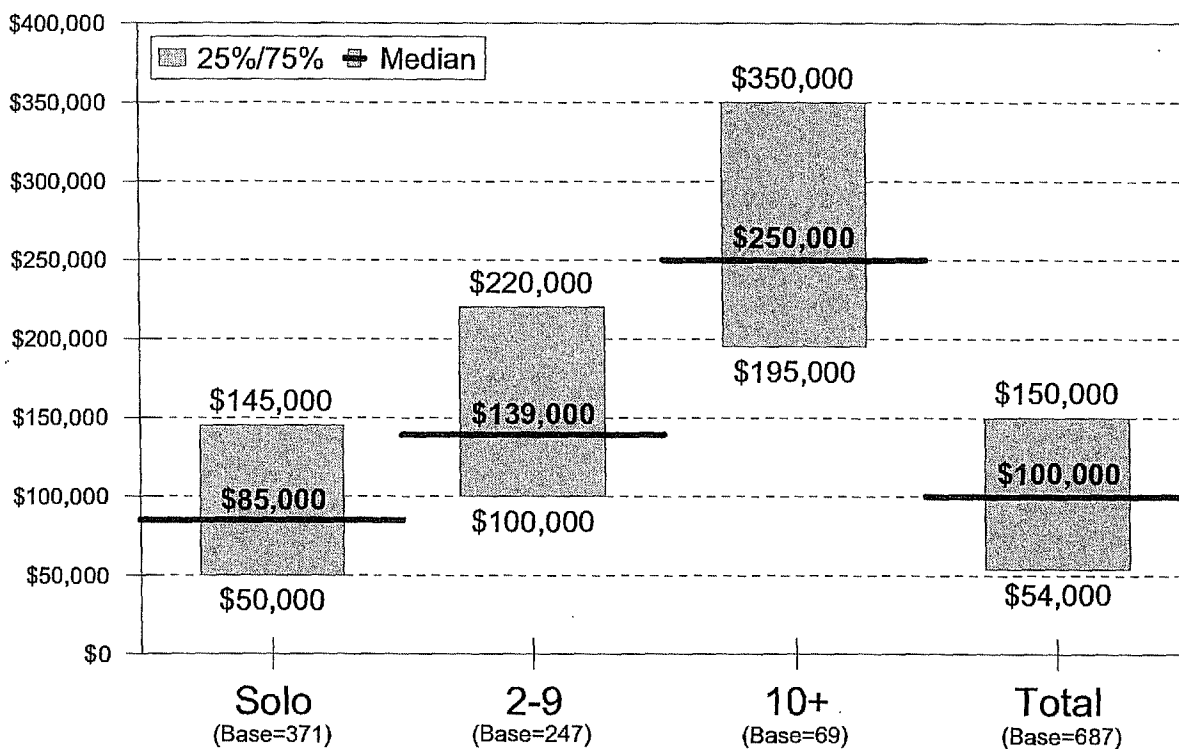


Figure 25a
Equity Partners' Annual Compensation
(By Size of Firm and Region)

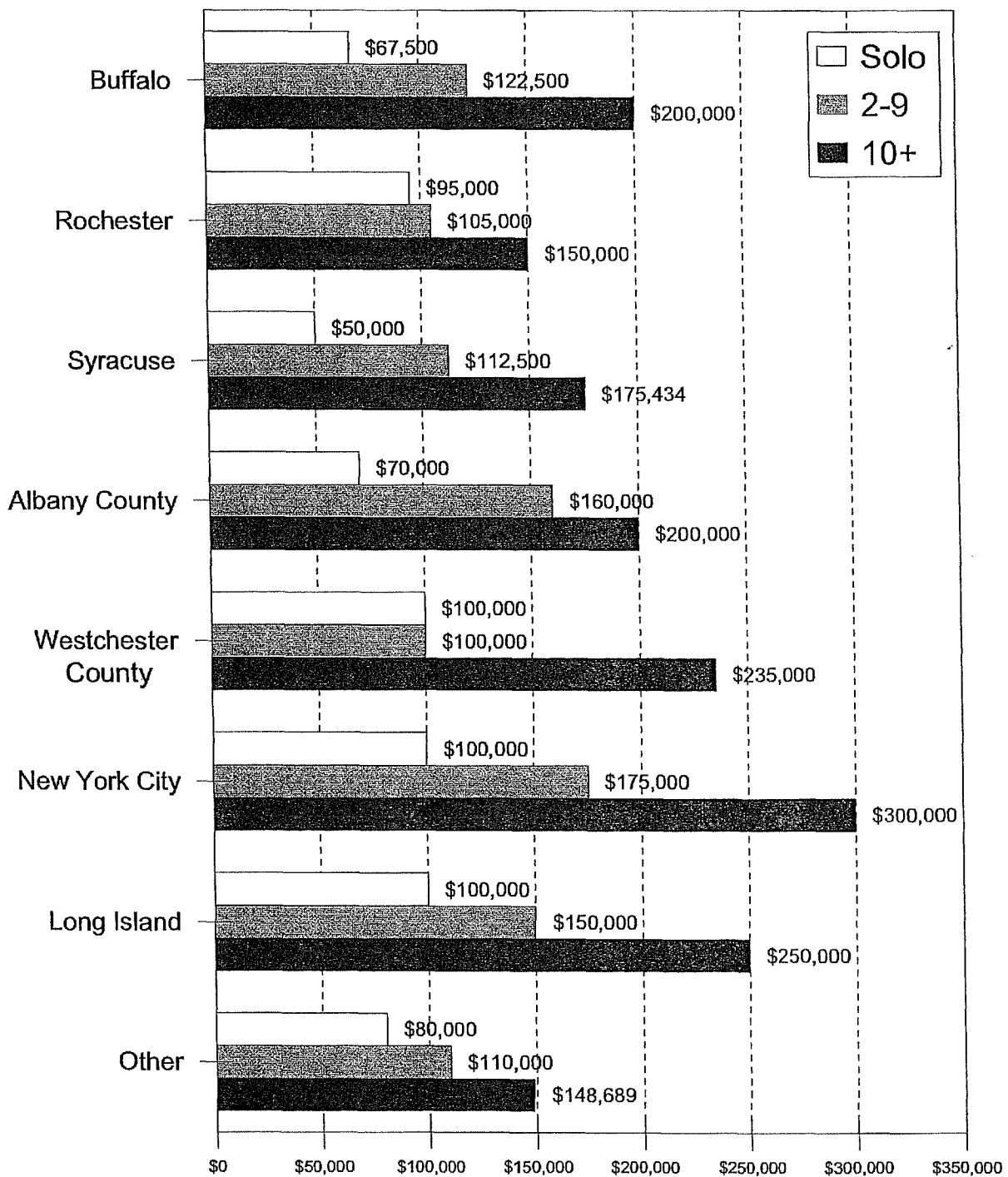


Figure 26
Non-Equity Partners' Annual Compensation
(Aggregate and by Firm Size)

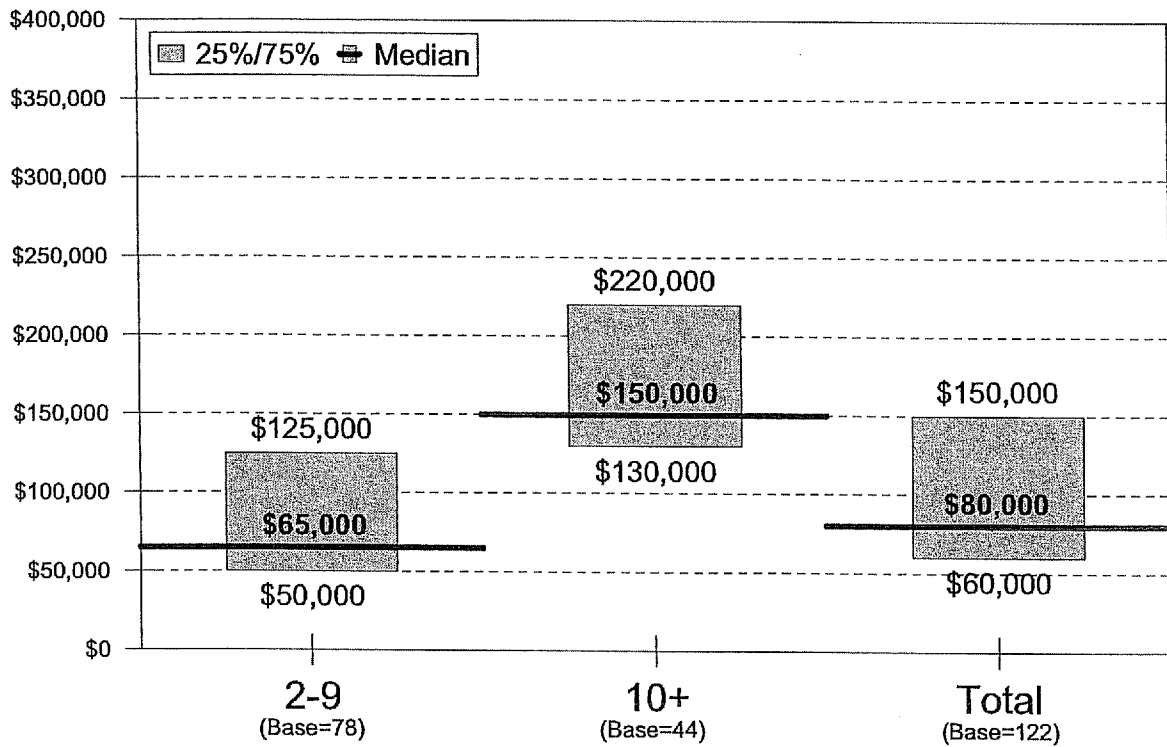


Figure 27
Detailed Analysis of Equity and Non-Equity Partners' Annual Compensation
(Aggregate and by Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Equity Partners	Solo	371	\$50,000	\$85,000	\$145,000	\$250,000	\$106,458
	2 - 9	247	\$100,000	\$139,000	\$220,000	\$350,000	\$173,643
	10+	69	\$195,000	\$250,000	\$350,000	\$694,500	\$293,567
	Total	687	\$54,000	\$100,000	\$150,000	\$300,000	\$120,964
Non-Equity Partners	Solo	.	.	.	.	.	.
	2 - 9	78	\$50,000	\$65,000	\$125,000	\$500,000	\$114,262
	10+	44	\$130,000	\$150,000	\$220,000	\$350,000	\$174,221
	Total	122	\$60,000	\$80,000	\$150,000	\$500,000	\$128,130

Figure 28
Detailed Analysis of Equity Partners' Annual Compensation
(By Size of Firm by Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	Buffalo	32	\$42,500	\$67,500	\$100,000	\$150,000	\$77,003
	Rochester	25	\$50,000	\$95,000	\$115,000	\$200,000	\$92,369
	Syracuse	25	\$35,000	\$50,000	\$75,000	\$150,000	\$63,108
	Albany County	18	\$45,000	\$70,000	\$120,000	\$225,000	\$85,583
	Westchester County	43	\$55,000	\$100,000	\$150,000	\$200,000	\$111,284
	New York City	74	\$50,000	\$100,000	\$150,000	\$250,000	\$108,639
	Long Island	67	\$53,000	\$100,000	\$140,000	\$300,000	\$130,363
	Other	87	\$38,600	\$80,000	\$125,000	\$200,000	\$85,523
	Total	371	\$50,000	\$85,000	\$145,000	\$250,000	\$106,458
2 - 9	Buffalo	18	\$100,000	\$122,500	\$200,000	\$600,000	\$174,333
	Rochester	14	\$75,000	\$105,000	\$175,000	\$225,000	\$122,143
	Syracuse	12	\$81,500	\$112,500	\$155,000	\$300,000	\$133,167
	Albany County	13	\$115,000	\$160,000	\$200,000	\$1,000,000	\$222,108
	Westchester County	21	\$80,000	\$100,000	\$150,000	\$250,000	\$133,833
	New York City	52	\$110,000	\$175,000	\$300,000	\$400,000	\$209,313
	Long Island	59	\$100,000	\$150,000	\$200,000	\$400,000	\$183,202
	Other	58	\$80,000	\$110,000	\$175,000	\$250,000	\$126,829
	Total	247	\$100,000	\$139,000	\$220,000	\$350,000	\$173,643
10+	Buffalo	6	\$120,000	\$200,000	\$250,000	\$270,000	\$187,500
	Rochester	10	\$132,332	\$150,000	\$175,000	\$406,000	\$191,033
	Syracuse	3	\$150,000	\$175,434	\$235,000	\$235,000	\$186,811
	Albany County	5	\$195,000	\$200,000	\$275,000	\$350,000	\$236,000
	Westchester County	3	\$187,500	\$235,000	\$500,000	\$500,000	\$307,500
	New York City	20	\$235,000	\$300,000	\$447,000	\$697,250	\$357,883
	Long Island	16	\$187,500	\$250,000	\$350,000	\$500,000	\$274,750
	Other	6	\$121,607	\$148,689	\$185,000	\$215,983	\$156,661
	Total	69	\$195,000	\$250,000	\$350,000	\$694,500	\$293,567
Total	Buffalo	56	\$50,000	\$90,000	\$120,000	\$270,000	\$105,693
	Rochester	49	\$55,000	\$95,000	\$139,000	\$225,000	\$102,366
	Syracuse	40	\$40,000	\$70,000	\$120,000	\$235,000	\$85,920
	Albany County	36	\$60,000	\$110,000	\$160,000	\$300,000	\$133,844
	Westchester County	67	\$60,000	\$100,000	\$150,000	\$225,000	\$116,696
	New York City	146	\$55,000	\$100,000	\$160,000	\$300,000	\$127,602
	Long Island	142	\$60,000	\$100,000	\$150,000	\$325,000	\$138,584
	Other	151	\$50,000	\$85,000	\$140,000	\$200,000	\$94,714
	Total	687	\$54,000	\$100,000	\$150,000	\$300,000	\$120,964

Figure 28a
Detailed Analysis of Non-Equity Partners' Annual Compensation
(By Size of Firm by Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
2 - 9	Buffalo	6	\$36,000	\$53,750	\$65,000	\$95,000	\$56,417
	Rochester	4	\$52,500	\$70,000	\$95,000	\$115,000	\$73,750
	Syracuse	6	\$47,500	\$62,000	\$70,000	\$85,000	\$57,750
	Albany County	4	\$49,375	\$65,000	\$115,000	\$150,000	\$82,188
	Westchester County	2	\$35,000	\$47,500	\$60,000	\$60,000	\$47,500
	New York City	18	\$60,000	\$107,500	\$200,000	\$550,000	\$175,944
	Long Island	19	\$60,000	\$80,000	\$120,000	\$350,000	\$99,632
	Other	19	\$50,000	\$62,000	\$80,000	\$180,000	\$72,830
	Total	78	\$50,000	\$65,000	\$125,000	\$500,000	\$114,262
10+	Buffalo	4	\$65,000	\$72,500	\$100,000	\$120,000	\$82,500
	Rochester	4	\$71,000	\$103,500	\$158,500	\$197,000	\$114,750
	Syracuse	3	\$57,000	\$93,924	\$182,000	\$182,000	\$110,975
	Albany County	3	\$56,000	\$165,000	\$175,000	\$175,000	\$132,000
	Westchester County	1	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
	New York City	18	\$140,000	\$157,500	\$230,000	\$350,000	\$196,081
	Long Island	10	\$120,000	\$150,000	\$160,000	\$650,000	\$196,300
	Other	1	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
	Total	44	\$130,000	\$150,000	\$220,000	\$350,000	\$174,221
Total	Buffalo	10	\$36,000	\$62,500	\$65,000	\$120,000	\$62,693
	Rochester	8	\$60,000	\$75,000	\$115,000	\$120,000	\$81,191
	Syracuse	9	\$47,500	\$64,000	\$85,000	\$182,000	\$68,103
	Albany County	7	\$50,000	\$80,000	\$150,000	\$175,000	\$96,490
	Westchester County	3	\$35,000	\$60,000	\$60,000	\$200,000	\$74,400
	New York City	36	\$70,000	\$140,000	\$221,000	\$500,000	\$182,865
	Long Island	29	\$60,000	\$90,000	\$120,000	\$350,000	\$111,978
	Other	20	\$50,000	\$62,000	\$80,000	\$180,000	\$73,228
	Total	122	\$60,000	\$80,000	\$150,000	\$500,000	\$128,130

Figure 29
Non-Partner Attorney Annual Salary By Experience (Aggregate)

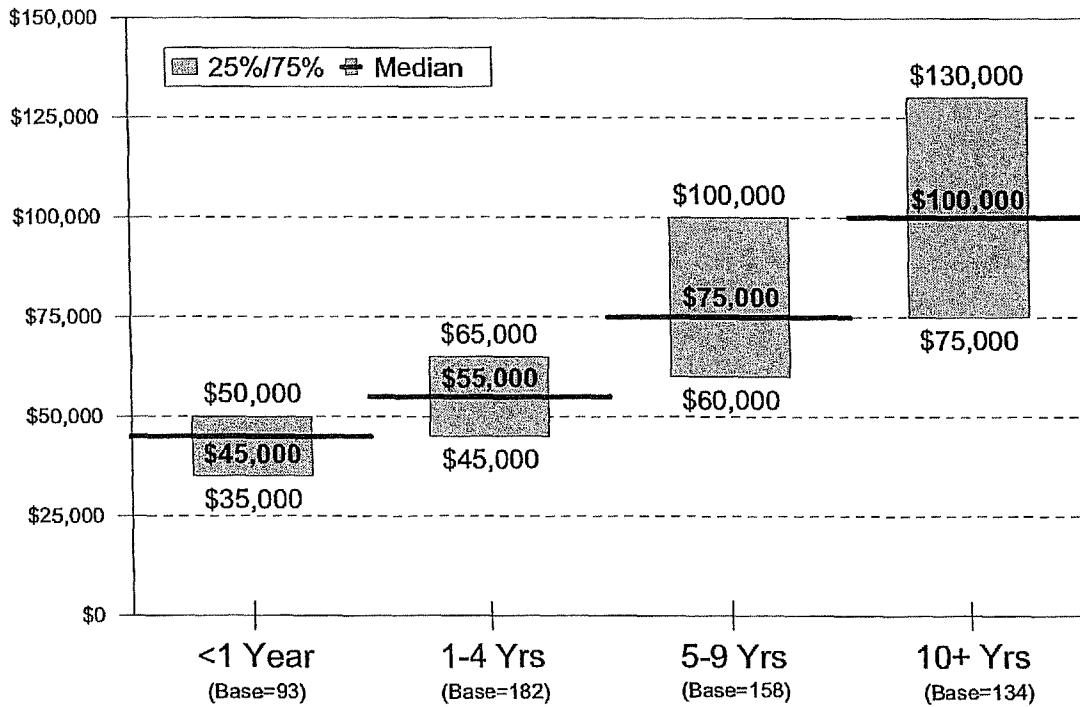


Figure 29a
Detailed Analysis of Non-Partner Attorneys' Annual Salary
by Experience
(By Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Solo	.	.	.	.	.	.
	2 - 9	76	\$65,000	\$90,000	\$120,000	\$200,000	\$101,742
	10+	58	\$90,000	\$125,000	\$160,000	\$200,000	\$128,379
	Total	134	\$75,000	\$100,000	\$130,000	\$200,000	\$109,084
5 - 9 Years Experience	Solo	.	.	.	.	.	.
	2 - 9	92	\$60,000	\$70,000	\$90,000	\$150,000	\$76,215
	10+	66	\$71,000	\$95,000	\$130,000	\$171,400	\$99,640
	Total	158	\$60,000	\$75,000	\$100,000	\$150,000	\$81,967
1 - 4 Years Experience	Solo	.	.	.	.	.	.
	2 - 9	112	\$43,000	\$50,000	\$60,000	\$80,000	\$54,906
	10+	70	\$55,000	\$75,000	\$100,000	\$127,500	\$76,064
	Total	182	\$45,000	\$55,000	\$65,000	\$105,000	\$59,780
< 1 Year Experience	Solo	.	.	.	.	.	.
	2 - 9	42	\$35,000	\$40,000	\$50,000	\$55,000	\$41,831
	10+	51	\$45,000	\$51,000	\$67,500	\$100,000	\$58,090
	Total	93	\$35,000	\$45,000	\$50,000	\$85,000	\$47,790

Figure 29b
Detailed Analysis of Non-Partner Attorneys' Annual Salary
by Experience
(By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Buffalo	11	\$56,000	\$80,000	\$85,000	\$200,000	\$86,722
	Rochester	9	\$50,000	\$50,000	\$111,500	\$400,000	\$136,566
	Syracuse	3	\$20,000	\$100,000	\$100,000	\$113,700	\$70,445
	Albany County	13	\$55,000	\$75,000	\$100,000	\$100,000	\$81,042
	Westchester County	8	\$90,000	\$90,000	\$120,000	\$125,000	\$103,295
	New York City	42	\$90,000	\$115,000	\$140,000	\$200,000	\$120,818
	Long Island	32	\$80,000	\$90,000	\$140,000	\$175,000	\$104,027
	Other	16	\$65,000	\$80,000	\$120,000	\$250,000	\$105,092
	Total	134	\$75,000	\$100,000	\$130,000	\$200,000	\$109,084
5 - 9 Years Experience	Buffalo	13	\$45,000	\$60,000	\$70,000	\$90,000	\$58,976
	Rochester	12	\$45,000	\$65,125	\$100,000	\$100,842	\$69,179
	Syracuse	7	\$52,000	\$58,000	\$78,000	\$95,000	\$65,217
	Albany County	14	\$50,000	\$65,000	\$80,000	\$90,000	\$69,678
	Westchester County	6	\$60,000	\$60,000	\$75,000	\$100,000	\$67,644
	New York City	45	\$75,000	\$90,000	\$120,000	\$160,000	\$97,322
	Long Island	39	\$65,000	\$80,000	\$95,000	\$140,000	\$83,387
	Other	22	\$45,000	\$50,000	\$60,000	\$173,500	\$59,068
	Total	158	\$60,000	\$75,000	\$100,000	\$150,000	\$81,967
1 - 4 Years Experience	Buffalo	16	\$35,000	\$40,000	\$46,800	\$60,000	\$42,510
	Rochester	15	\$47,618	\$56,000	\$65,000	\$115,000	\$62,080
	Syracuse	8	\$48,000	\$55,800	\$60,000	\$63,100	\$52,084
	Albany County	16	\$40,000	\$47,000	\$50,000	\$80,000	\$49,854
	Westchester County	8	\$35,000	\$60,000	\$80,000	\$80,000	\$58,228
	New York City	52	\$50,000	\$60,000	\$77,000	\$120,000	\$67,780
	Long Island	47	\$52,000	\$60,000	\$65,000	\$90,000	\$62,389
	Other	20	\$40,000	\$43,500	\$50,000	\$65,000	\$45,087
	Total	182	\$45,000	\$55,000	\$65,000	\$105,000	\$59,780
< 1 Year Experience	Buffalo	8	\$30,000	\$31,000	\$40,000	\$45,000	\$33,545
	Rochester	7	\$40,000	\$45,000	\$48,000	\$75,000	\$46,857
	Syracuse	7	\$40,000	\$47,000	\$52,000	\$60,000	\$44,223
	Albany County	8	\$39,000	\$40,000	\$65,000	\$90,000	\$49,810
	Westchester County	3	\$40,000	\$40,000	\$50,000	\$50,000	\$44,614
	New York City	21	\$40,000	\$50,000	\$60,000	\$100,000	\$53,718
	Long Island	25	\$40,000	\$47,500	\$52,000	\$140,000	\$52,364
	Other	14	\$32,500	\$35,000	\$42,000	\$55,000	\$37,004
	Total	93	\$35,000	\$45,000	\$50,000	\$85,000	\$47,790

Figure 30
Paralegals' Annual Salary By Experience (Aggregate)

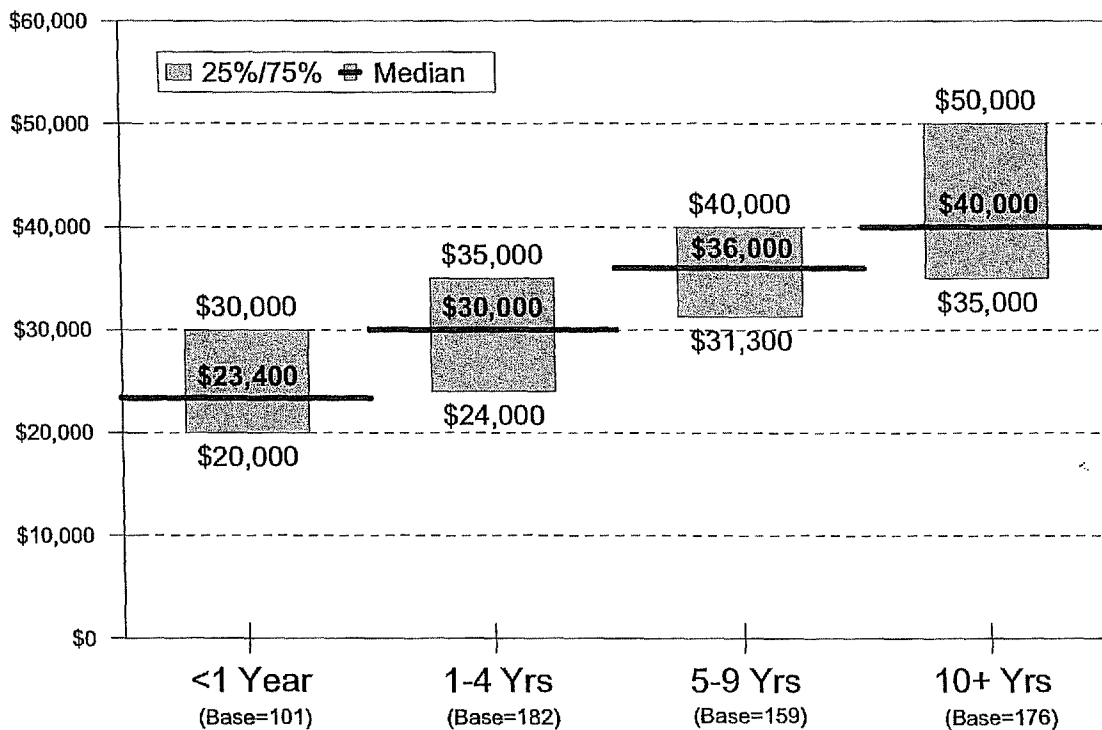


Figure 30a
Detailed Analysis of Paralegal's Annual Salary by Experience
(By Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Solo	47	\$32,000	\$40,000	\$47,000	\$65,000	\$40,650
	2 - 9	81	\$35,000	\$41,600	\$51,000	\$90,000	\$47,434
	10+	48	\$41,500	\$47,000	\$56,000	\$113,800	\$55,130
	Total	176	\$35,000	\$40,000	\$50,000	\$80,000	\$44,351
5 - 9 Years Experience	Solo	39	\$31,200	\$35,000	\$40,000	\$65,000	\$37,432
	2 - 9	68	\$30,000	\$35,000	\$40,000	\$50,000	\$35,703
	10+	52	\$38,000	\$40,000	\$48,000	\$99,000	\$46,998
	Total	159	\$31,300	\$36,000	\$40,000	\$65,000	\$37,929
1 - 4 Years Experience	Solo	59	\$22,000	\$26,000	\$33,000	\$50,000	\$28,384
	2 - 9	70	\$27,000	\$30,000	\$35,000	\$50,000	\$32,647
	10+	53	\$32,000	\$37,000	\$45,000	\$63,000	\$39,890
	Total	182	\$24,000	\$30,000	\$35,000	\$52,000	\$30,531
< 1 Year Experience	Solo	29	\$20,000	\$20,000	\$30,000	\$33,000	\$23,226
	2 - 9	33	\$22,000	\$25,000	\$28,000	\$35,000	\$25,593
	10+	39	\$27,000	\$30,000	\$35,000	\$65,000	\$31,963
	Total	101	\$20,000	\$23,400	\$30,000	\$35,000	\$24,583

Figure 30b
Detailed Analysis of Paralegal's Annual Salary by Experience
(By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Buffalo	14	\$28,000	\$34,000	\$39,000	\$45,000	\$33,172
	Rochester	17	\$35,000	\$40,000	\$46,509	\$62,400	\$41,491
	Syracuse	12	\$30,000	\$35,000	\$40,000	\$41,500	\$32,720
	Albany County	13	\$40,000	\$42,000	\$50,000	\$50,000	\$42,739
	Westchester County	8	\$40,000	\$50,000	\$55,000	\$70,000	\$51,299
	New York City	34	\$40,000	\$45,000	\$65,000	\$92,000	\$55,458
	Long Island	34	\$35,000	\$45,000	\$49,000	\$60,000	\$42,623
	Other	44	\$30,000	\$35,000	\$45,000	\$50,000	\$36,649
	Total	176	\$35,000	\$40,000	\$50,000	\$80,000	\$44,351
5 - 9 Years Experience	Buffalo	10	\$25,000	\$32,000	\$35,000	\$45,000	\$32,151
	Rochester	16	\$31,300	\$35,000	\$35,000	\$40,000	\$34,472
	Syracuse	13	\$28,000	\$30,000	\$32,000	\$40,000	\$30,504
	Albany County	10	\$33,600	\$34,000	\$40,000	\$50,000	\$36,446
	Westchester County	12	\$32,000	\$37,000	\$50,000	\$65,000	\$41,114
	New York City	33	\$35,000	\$40,000	\$44,000	\$65,000	\$43,015
	Long Island	33	\$35,000	\$36,000	\$41,000	\$45,000	\$38,268
	Other	32	\$25,000	\$30,000	\$35,000	\$40,000	\$29,368
	Total	159	\$31,300	\$36,000	\$40,000	\$65,000	\$37,929
1 - 4 Years Experience	Buffalo	17	\$20,000	\$22,000	\$25,000	\$42,000	\$23,264
	Rochester	16	\$24,000	\$30,000	\$31,000	\$39,000	\$28,506
	Syracuse	9	\$18,000	\$25,000	\$29,120	\$37,900	\$25,210
	Albany County	14	\$20,800	\$28,000	\$35,000	\$40,000	\$27,714
	Westchester County	12	\$24,000	\$30,000	\$41,100	\$46,000	\$31,995
	New York City	48	\$25,000	\$33,200	\$40,000	\$52,000	\$34,095
	Long Island	37	\$25,000	\$30,000	\$33,000	\$50,000	\$30,341
	Other	29	\$20,000	\$25,000	\$29,000	\$37,000	\$25,602
	Total	182	\$24,000	\$30,000	\$35,000	\$52,000	\$30,531
< 1 Year Experience	Buffalo	7	\$20,000	\$20,000	\$25,000	\$30,000	\$22,524
	Rochester	9	\$14,560	\$25,000	\$28,000	\$30,000	\$22,643
	Syracuse	9	\$18,000	\$22,880	\$30,000	\$39,750	\$24,861
	Albany County	10	\$16,640	\$25,000	\$30,000	\$35,000	\$23,469
	Westchester County	3	\$20,000	\$35,000	\$40,000	\$40,000	\$30,381
	New York City	26	\$20,000	\$25,000	\$31,200	\$33,000	\$25,414
	Long Island	20	\$18,000	\$20,000	\$27,500	\$35,000	\$23,504
	Other	17	\$18,000	\$20,000	\$24,960	\$35,000	\$22,377
	Total	101	\$20,000	\$23,400	\$30,000	\$35,000	\$24,583

Figure 31
Secretaries' Annual Salary By Experience (Aggregate)

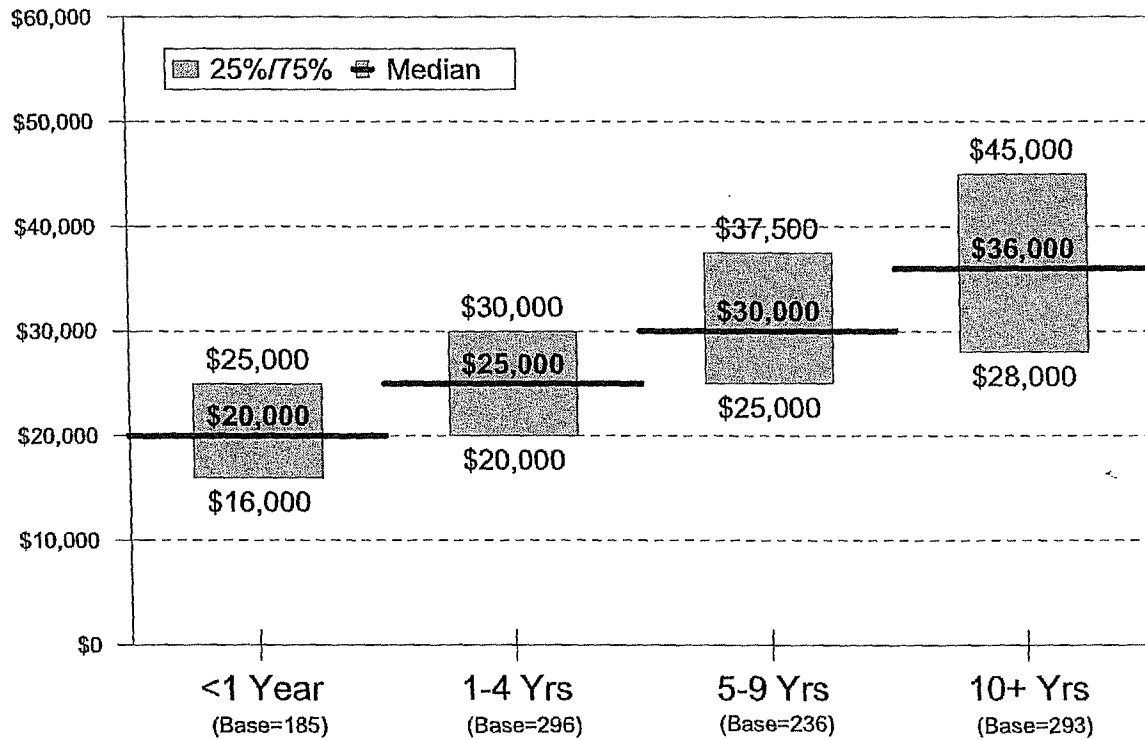


Figure 31a
Detailed Analysis of Secretaries' Annual Salary by Experience
(By Size of Firm)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Solo	108	\$27,300	\$35,700	\$45,000	\$60,000	\$36,529
	2 - 9	122	\$28,000	\$35,000	\$45,000	\$65,000	\$37,673
	10+	63	\$40,000	\$52,000	\$55,000	\$62,000	\$48,287
	Total	293	\$28,000	\$36,000	\$45,000	\$60,000	\$37,503
5 - 9 Years Experience	Solo	75	\$25,000	\$29,000	\$35,000	\$60,000	\$32,142
	2 - 9	94	\$25,000	\$30,000	\$37,500	\$50,000	\$32,226
	10+	67	\$35,000	\$45,000	\$50,000	\$58,000	\$42,066
	Total	236	\$25,000	\$30,000	\$37,500	\$52,151	\$32,957
1 - 4 Years Experience	Solo	116	\$20,000	\$24,000	\$30,000	\$40,000	\$24,983
	2 - 9	115	\$21,500	\$25,000	\$30,000	\$40,000	\$26,484
	10+	65	\$30,000	\$35,000	\$42,500	\$50,000	\$36,099
	Total	296	\$20,000	\$25,000	\$30,000	\$42,500	\$25,987
< 1 Year Experience	Solo	72	\$15,000	\$18,750	\$24,960	\$35,000	\$20,625
	2 - 9	64	\$17,000	\$20,000	\$25,000	\$30,000	\$21,695
	10+	49	\$25,000	\$30,000	\$31,400	\$45,000	\$29,401
	Total	185	\$16,000	\$20,000	\$25,000	\$35,000	\$21,381

Figure 31b
Detailed Analysis of Secretaries' Annual Salary by Experience
(By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Buffalo	23	\$25,000	\$28,000	\$32,000	\$35,000	\$27,903
	Rochester	19	\$30,000	\$32,000	\$33,000	\$45,270	\$31,989
	Syracuse	17	\$22,000	\$25,000	\$32,000	\$36,270	\$25,815
	Albany County	17	\$30,000	\$35,000	\$40,000	\$60,000	\$35,487
	Westchester County	22	\$35,000	\$40,000	\$46,000	\$60,000	\$41,653
	New York City	53	\$35,000	\$45,000	\$50,000	\$60,000	\$44,046
	Long Island	67	\$31,200	\$40,000	\$45,000	\$60,000	\$38,788
	Other	75	\$22,000	\$27,300	\$34,000	\$45,000	\$29,128
	Total	293	\$28,000	\$36,000	\$45,000	\$60,000	\$37,503
5 - 9 Years Experience	Buffalo	14	\$25,000	\$28,000	\$30,000	\$35,000	\$26,679
	Rochester	20	\$23,660	\$28,000	\$30,000	\$32,000	\$25,830
	Syracuse	11	\$22,000	\$25,000	\$26,000	\$32,000	\$24,709
	Albany County	19	\$27,000	\$34,000	\$35,000	\$40,000	\$30,573
	Westchester County	12	\$35,000	\$40,000	\$40,000	\$50,000	\$39,123
	New York City	57	\$27,000	\$35,000	\$45,000	\$60,000	\$37,217
	Long Island	47	\$27,500	\$30,000	\$35,000	\$50,000	\$31,374
	Other	56	\$23,000	\$25,000	\$30,000	\$34,000	\$26,156
	Total	236	\$25,000	\$30,000	\$37,500	\$52,151	\$32,957
1 - 4 Years Experience	Buffalo	25	\$18,000	\$21,840	\$24,000	\$25,000	\$21,102
	Rochester	22	\$12,000	\$22,000	\$25,000	\$29,000	\$20,237
	Syracuse	14	\$16,000	\$22,000	\$24,000	\$31,700	\$20,839
	Albany County	20	\$22,000	\$25,000	\$30,000	\$35,000	\$25,384
	Westchester County	19	\$23,000	\$31,500	\$35,000	\$45,000	\$27,722
	New York City	67	\$24,000	\$30,000	\$35,000	\$45,000	\$29,045
	Long Island	57	\$22,880	\$25,000	\$32,000	\$45,000	\$27,646
	Other	72	\$18,000	\$20,000	\$25,000	\$30,000	\$20,948
	Total	296	\$20,000	\$25,000	\$30,000	\$42,500	\$25,987
< 1 Year Experience	Buffalo	15	\$16,000	\$18,720	\$20,000	\$26,000	\$18,250
	Rochester	11	\$12,740	\$20,000	\$25,000	\$28,000	\$18,924
	Syracuse	15	\$15,000	\$19,000	\$22,000	\$31,500	\$18,917
	Albany County	11	\$20,000	\$24,000	\$27,000	\$32,000	\$23,669
	Westchester County	13	\$20,000	\$25,000	\$30,000	\$40,000	\$24,363
	New York City	38	\$18,000	\$20,000	\$26,000	\$43,500	\$23,611
	Long Island	40	\$17,000	\$20,000	\$26,000	\$35,000	\$21,154
	Other	42	\$15,000	\$16,000	\$18,000	\$20,800	\$16,705
	Total	185	\$16,000	\$20,000	\$25,000	\$35,000	\$21,381

H. Perceptions of Local Legal Business Climate

The survey included three questions about the respondent's perceptions of the local legal business climate for attorneys. Specifically, law firms were asked about:

- ◆ Perceptions of the number of lawyers in the community where their office is located (i.e., too many, about right, too few).
- ◆ Perceptions of the firm's economic circumstances (Compared to 2002, are the overall economic circumstances of the firm in 2003: better, the same, or worse?).
- ◆ Expectations of the firm's economic conditions (Compared to 2003, do you expect the firm's economic circumstances in 2004 to be better, the same, or worse?).

Figure 32 summarizes perceptions of the number of attorneys in aggregate and by size of firm, while Figure 32a examines perceptions of the number of attorneys by region. Figure 33 presents perceptions and expectations of economic conditions in aggregate and by region.

Figure 32
Perception of Number of Attorneys in Local Community
(Aggregate and by Size of Firm)

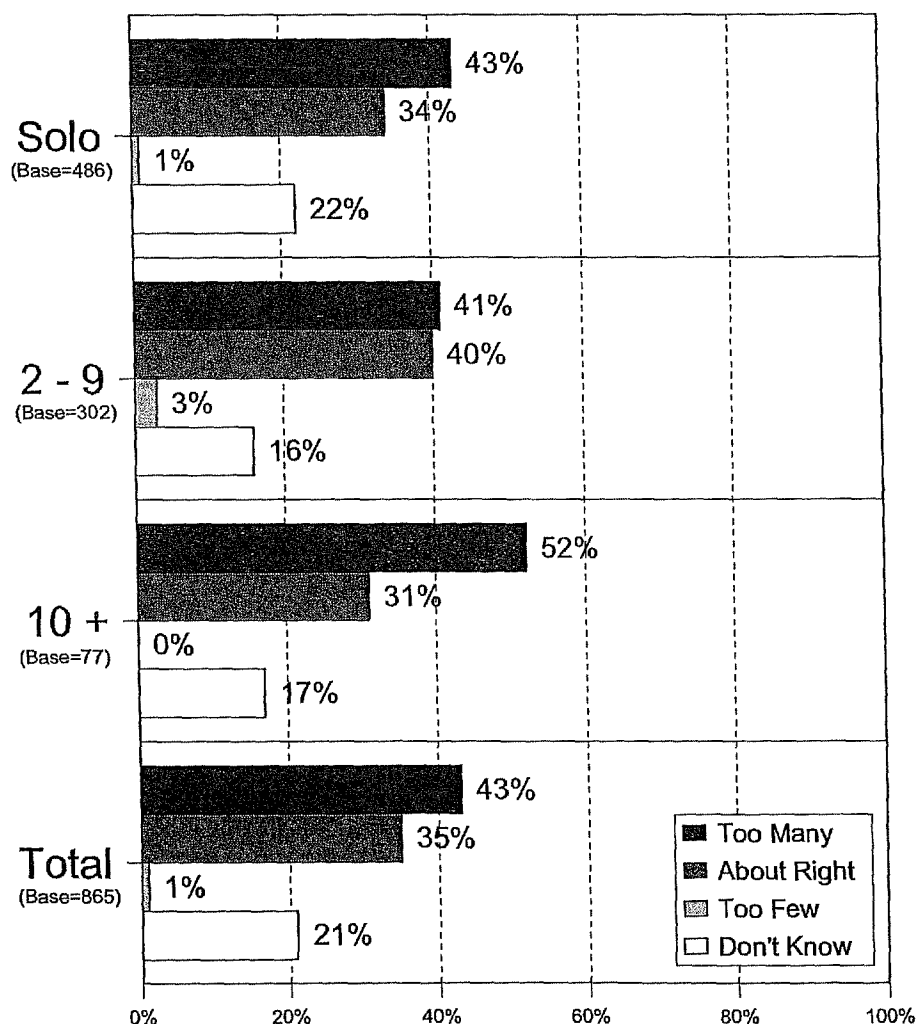


Figure 32a
Perceptions of Number of Attorneys in Local Community
(By Region)

	Too many		About right		Too few		Don't know		Total	
	%	N	%	N	%	N	%	N	%	N
Buffalo	68%	48	22%	15	2%	2	8%	5	100%	70
Rochester	67%	33	26%	16	0%	1	7%	5	100%	55
Syracuse	75%	37	21%	12	0%	0	4%	2	100%	51
Albany County	54%	26	35%	16	0%	0	11%	5	100%	47
Westchester County	38%	34	33%	30	0%	0	29%	23	100%	87
New York City	37%	79	35%	69	1%	4	27%	53	100%	205
Long Island	53%	78	25%	52	0%	1	22%	38	100%	169
Other	32%	56	57%	106	5%	7	6%	12	100%	181
Total	43%	391	35%	316	1%	15	21%	143	100%	865

Figure 33
Perceptions of Firm's Financial Health
(Aggregate and by Size of Firm)

		Aggregate		Size of Firm					
		%	N	Solo		2 - 9		10+	
				%	N	%	N	%	N
Perceptions of Firm's Economic Circumstances	Better in 2003 than 2002	36%	332	35%	169	41%	124	46%	39
	Same	38%	340	38%	196	37%	117	38%	27
	Worse in 2003 than 2002	26%	200	27%	125	22%	65	15%	10
	Total	100%	872	100%	490	100%	306	100%	76
Expectations of Firms Economic Conditions	Will be better in 2004 than in 2003	41%	349	40%	170	47%	138	57%	41
	Will be the same in 2004	46%	418	47%	252	43%	135	38%	31
	Will be worse in 2004 than 2003	13%	106	13%	68	11%	33	5%	5
	Total	100%	873	100%	490	100%	306	100%	77

I. Other Business Related Issues

Survey respondents were asked several questions about other business issues including total square feet of office space occupied by the firm, record keeping, professional liability coverage, and marketing activities employed by the firm. Specifically, these questions included:

- ◆ Total square feet of office space occupied by the firm.
- ◆ Record keeping of work performed for clients (i.e., always, most of the time, sometimes, or never).
- ◆ Time tracking increment used.
- ◆ Professional liability coverage (i.e., whether the firm carries professional liability coverage, current level of coverage, the deductible, and the annual premium per attorney for that coverage).
- ◆ The nature of marketing activities used to generate business for the firm.

Figures 34 – 34a provides a breakdown of office space per attorney in aggregate and broken out by size of firm and region. Figures 35 – 36 examine record keeping and the time tracking increment used by firms in the State of New York in aggregate, by size of firm, and by region. Figures 37 – 38 provide information about firm's use of professional liability coverage, the level of coverage carried, deductible per claim, and their annual premium per attorney for this coverage in aggregate, by size of firm, and by region. Figures 39 – 39b examine the marketing activities used by firms to generate business in aggregate, by size of firm, and by region.

Figure 34
Office Space Per Attorney (Square Feet)
(Aggregate and by Size of Firm)

	Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	413	375	650	1,200	2,400	897
2 - 9	284	500	733	1,000	1,667	805
10+	69	615	721	857	1,154	736
Total	766	400	686	1,100	2,400	879

Figure 34a
Office Space Per Attorney (Square Feet) by Size of Firm
(By Region)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	Buffalo	35	315	500	1,100	2,000	728
	Rochester	24	525	800	1,150	2,600	1,005
	Syracuse	28	392	700	1,000	2,700	910
	Albany County	23	600	900	1,000	1,700	866
	Westchester County	43	400	800	1,350	2,100	940
	New York City	95	250	500	1,000	2,400	792
	Long Island	74	450	628	1,500	2,000	935
	Other	91	700	1,000	1,500	2,800	1,246
	Total	413	375	650	1,200	2,400	897
2 - 9	Buffalo	17	500	800	1,000	1,500	778
	Rochester	15	500	667	975	1,667	755
	Syracuse	15	680	1,000	1,425	2,000	1,081
	Albany County	15	583	786	949	1,500	802
	Westchester County	25	475	500	750	1,250	618
	New York City	68	500	658	1,000	1,600	784
	Long Island	61	500	667	833	1,440	704
	Other	68	600	800	1,000	2,450	943
	Total	284	500	733	1,000	1,667	805
10+	Buffalo	6	556	659	700	714	631
	Rochester	9	846	864	893	1,105	880
	Syracuse	3	692	720	724	724	712
	Albany County	6	494	535	710	917	604
	Westchester County	3	486	538	1,000	1,000	675
	New York City	24	631	769	941	1,154	776
	Long Island	14	333	526	580	929	499
	Other	4	577	733	1,298	1,796	937
	Total	69	615	721	857	1,154	736
Total	Buffalo	58	350	600	1,000	1,600	736
	Rochester	48	500	800	1,100	2,600	941
	Syracuse	46	500	800	1,125	2,000	955
	Albany County	44	600	800	1,000	1,700	834
	Westchester County	71	433	700	1,000	2,100	879
	New York City	187	300	500	1,000	2,400	791
	Long Island	149	450	633	1,100	2,000	904
	Other	163	700	1,000	1,300	2,750	1,176
	Total	766	400	686	1,100	2,400	879

Figure 35
Record Keeping and Tracking Practices
(Aggregate and by Size of Firm)

		Aggregate		Size of Firm					
		%	N	Solo		2 - 9		10+	
				%	N	%	N	%	N
Keep Records of Work Performed For Clients	Always	42%	388	40%	179	48%	141	92%	68
	Always (except non-hourly cases)	26%	222	27%	141	23%	75	5%	6
	Most of the time	14%	127	13%	69	19%	56	1%	2
	Sometimes	14%	111	16%	86	7%	24	2%	1
	Never	3%	23	4%	15	3%	8	0%	0
	Total	100%	871	100%	490	100%	304	100%	77
Time Tracking Increment Used	6 Minutes	64%	570	63%	305	68%	203	85%	62
	10 Minutes	7%	67	7%	34	10%	30	2%	3
	15 Minutes	19%	144	20%	88	15%	44	13%	12
	30 Minutes	2%	17	3%	13	1%	4	0%	0
	60 Minutes	5%	27	5%	18	3%	9	0%	0
	Daily rate	1%	4	1%	3	1%	1	0%	0
	None	2%	15	2%	10	2%	5	0%	0
	Total	100%	844	100%	471	100%	296	100%	77

Figure 36
Record Keeping and Tracking Practices
(By Region)

		Buffalo		Rochester		Syracuse		Albany County	
		%	N	%	N	%	N	%	N
Keep Records of Work Performed For Clients	Always	42%	33	33%	22	53%	29	41%	22
	Always (except non-hourly cases)	27%	17	22%	12	26%	13	35%	14
	Most of the time	6%	4	26%	14	7%	4	18%	9
	Sometimes	19%	11	15%	7	13%	6	6%	2
	Never	6%	4	3%	1	0%	0	0%	0
	Total	100%	69	100%	56	100%	52	100%	47
Time Tracking Unit	6 Minutes	71%	46	63%	32	74%	39	73%	34
	10 Minutes	9%	5	14%	8	12%	6	8%	4
	15 Minutes	14%	9	15%	10	9%	5	16%	7
	30 Minutes	4%	2	3%	1	0%	0	0%	0
	60 Minutes	0%	0	4%	2	4%	2	2%	1
	Daily rate	0%	0	0%	0	0%	0	0%	0
	None	2%	1	1%	1	0%	0	2%	1
	Total	100%	63	100%	54	100%	52	100%	47

Figure 36 (Continued)
Record Keeping and Tracking Practices
(By Region)

		Westchester County		New York City		Long Island		Other	
		%	N	%	N	%	N	%	N
Keep Records of Work Performed For Clients	Always	37%	34	50%	117	36%	79	27%	52
	Always (except non-hourly cases)	30%	25	22%	40	32%	49	28%	52
	Most of the time	15%	13	12%	26	14%	18	21%	39
	Sometimes	14%	12	11%	16	16%	19	23%	38
	Never	4%	3	5%	9	2%	4	2%	2
Total		100%	87	100%	208	100%	169	100%	183
Time Tracking Unit	6 Minutes	57%	51	63%	132	57%	99	76%	137
	10 Minutes	7%	6	7%	15	8%	16	4%	7
	15 Minutes	21%	15	19%	34	23%	37	16%	27
	30 Minutes	4%	3	2%	2	3%	4	3%	5
	60 Minutes	6%	5	7%	11	3%	4	1%	2
	Daily rate	3%	2	1%	2	0%	0	0%	0
	None	3%	2	1%	3	5%	6	1%	1
Total		100%	84	100%	199	100%	166	100%	179

Figure 37
Professional Liability Coverage
(Aggregate and by Size of Firm)

		Aggregate	Solo	2 - 9	10+
Professional Liability Coverage	Base	873	491	305	77
	Yes	74%	71%	91%	100%
	No	26%	29%	9%	0%
	Total	100%	100%	100%	100%
Current Level of Coverage Per Claim	Base	657	339	252	66
	Median	\$1,000,000	\$500,000	\$1,000,000	\$3,000,000
	Percentile 25	\$500,000	\$300,000	\$750,000	\$2,000,000
	Percentile 75	\$1,000,000	\$1,000,000	\$1,000,000	\$7,000,000
	Percentile 95	\$2,000,000	\$1,000,000	\$3,000,000	\$20,000,000
	Mean	\$872,549	\$670,284	\$1,181,723	\$5,630,455
Deductible Per Claim	Base	649	334	249	66
	Median	\$5,000	\$5,000	\$5,000	\$15,000
	Percentile 25	\$2,500	\$2,500	\$5,000	\$10,000
	Percentile 75	\$5,000	\$5,000	\$10,000	\$50,000
	Percentile 95	\$10,000	\$10,000	\$20,000	\$250,000
	Mean	\$5,951	\$4,473	\$7,632	\$45,280
Annual Premium Per Attorney	Base	629	332	236	61
	Median	\$2,333	\$2,300	\$2,500	\$3,200
	Percentile 25	\$1,700	\$1,700	\$1,650	\$2,000
	Percentile 75	\$3,500	\$3,500	\$3,200	\$5,000
	Percentile 95	\$5,500	\$5,500	\$6,500	\$10,000
	Mean	\$2,873	\$2,790	\$3,118	\$4,139

Figure 38
Professional Liability Coverage
(By Region)

		Buffalo	Rochester	Syracuse	Albany County
Professional Liability Coverage	Base	69	56	52	47
	Yes	82%	78%	85%	85%
	No	18%	22%	15%	15%
	Total	100%	100%	100%	100%
Current Level of Coverage Per Claim	Base	52	44	42	37
	Median	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000
	Percentile 25	\$500,000	\$500,000	\$500,000	\$500,000
	Percentile 75	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Percentile 95	\$3,000,000	\$1,000,000	\$2,000,000	\$3,000,000
	Mean	\$921,093	\$869,221	\$1,111,295	\$954,275
Deductible Per Claim	Base	53	44	40	35
	Median	\$5,000	\$5,000	\$5,000	\$5,000
	Percentile 25	\$2,500	\$2,500	\$3,000	\$3,000
	Percentile 75	\$10,000	\$5,000	\$5,000	\$10,000
	Percentile 95	\$10,000	\$10,000	\$10,000	\$10,000
	Mean	\$5,492	\$4,936	\$6,280	\$6,064
Annual Premium Per Attorney	Base	50	40	38	36
	Median	\$1,674	\$2,000	\$1,800	\$1,700
	Percentile 25	\$1,418	\$1,600	\$1,200	\$1,250
	Percentile 75	\$2,300	\$2,600	\$2,480	\$2,200
	Percentile 95	\$2,900	\$3,484	\$4,000	\$4,500
	Mean	\$1,932	\$2,209	\$1,958	\$2,070

Figure 38 (Continued)
Professional Liability Coverage
(By Region)

		Westchester County	New York City	Long Island	Other
Professional Liability Coverage	Base	87	209	170	183
	Yes	73%	69%	74%	87%
	No	27%	31%	26%	13%
	Total	100%	100%	100%	100%
Current Level of Coverage Per Claim	Base	59	141	127	155
	Median	\$1,000,000	\$1,000,000	\$500,000	\$750,000
	Percentile 25	\$500,000	\$500,000	\$250,000	\$500,000
	Percentile 75	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Percentile 95	\$2,000,000	\$2,000,000	\$1,000,000	\$2,000,000
	Mean	\$836,175	\$954,583	\$696,971	\$799,772
Deductible Per Claim	Base	60	138	124	155
	Median	\$5,000	\$5,000	\$5,000	\$5,000
	Percentile 25	\$2,500	\$2,500	\$2,500	\$2,500
	Percentile 75	\$5,000	\$5,000	\$5,000	\$5,000
	Percentile 95	\$10,000	\$15,000	\$10,000	\$10,000
	Mean	\$5,001	\$6,875	\$5,242	\$4,993
Annual Premium Per Attorney	Base	55	132	124	154
	Median	\$2,000	\$3,200	\$2,000	\$2,000
	Percentile 25	\$1,200	\$2,100	\$1,500	\$1,600
	Percentile 75	\$2,595	\$4,033	\$3,000	\$2,500
	Percentile 95	\$4,500	\$6,300	\$7,500	\$4,743
	Mean	\$2,154	\$3,411	\$2,889	\$2,408

Figure 39
Marketing Activities Used to Generate Business (Aggregate)
(Base = 875)

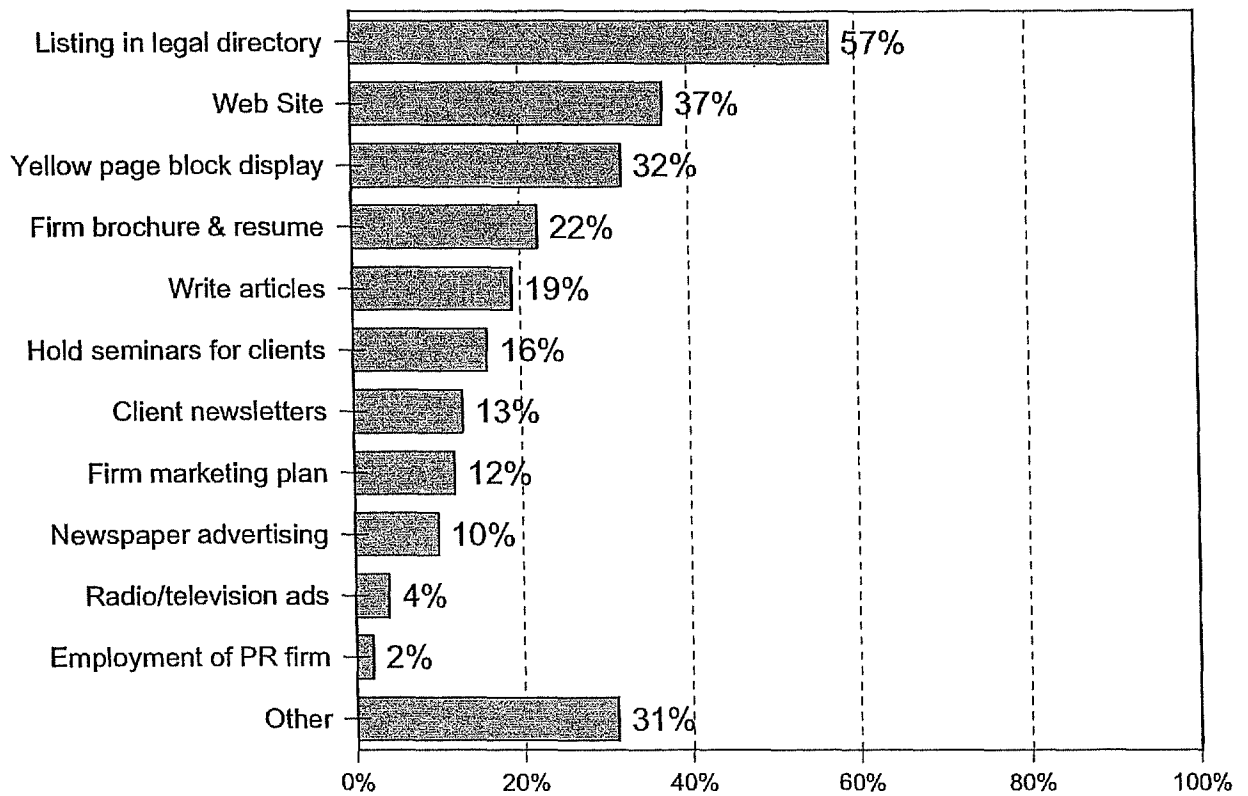


Figure 39a
Marketing Activities to Generate Business
(By Size of Firm)

		Total		Solo		2 - 9		10+	
		%	N	%	N	%	N	%	N
Marketing Activities	Listing in legal directory	57%	405	55%	181	63%	161	81%	63
	Web site	37%	276	34%	101	46%	116	81%	59
	Yellow page block display	32%	256	32%	136	37%	103	15%	17
	Firm brochure & resume	22%	202	17%	51	39%	92	80%	59
	Write articles	19%	162	16%	52	29%	71	54%	39
	Hold seminars for clients	16%	146	14%	46	21%	54	60%	46
	Client newsletters	13%	100	13%	34	13%	36	43%	30
	Firm marketing plan	12%	79	11%	25	12%	28	33%	26
	Newspaper advertising	10%	85	10%	38	13%	33	15%	14
	Radio/television ads	4%	38	3%	11	6%	16	11%	11
	Employment of PR firm	2%	19	1%	2	3%	8	13%	9
	Other	31%	169	34%	110	20%	52	12%	7
Number of Marketing Activities Used	None (0)	28%	195	31%	147	16%	46	5%	2
	One (1)	22%	185	24%	124	16%	53	11%	8
	Two (2)	22%	194	21%	108	27%	83	4%	3
	Three (3)	12%	118	11%	61	16%	49	10%	8
	Four (4)	6%	60	5%	24	9%	27	11%	9
	Five (5)	5%	50	5%	15	7%	18	20%	17
	Six or more (6+)	4%	73	3%	13	10%	30	39%	30
	Total	100%	875	100%	492	100%	306	100%	77

Figure 39b
Marketing Activities to Generate Business
(By Region)

		Buffalo		Rochester		Syracuse		Albany County	
		%	N	%	N	%	N	%	N
Marketing Activities	Listing in legal directory	61%	32	53%	28	65%	26	52%	22
	Web site	38%	21	40%	22	22%	11	28%	13
	Yellow page block display	35%	19	53%	22	51%	20	44%	15
	Firm brochure & resume	25%	15	36%	21	17%	9	21%	10
	Write articles	28%	17	29%	15	12%	6	25%	11
	Hold seminars for clients	23%	14	23%	13	12%	6	22%	10
	Client newsletters	10%	7	5%	5	7%	3	9%	5
	Firm marketing plan	5%	4	5%	8	5%	3	6%	3
	Newspaper advertising	9%	5	13%	8	6%	2	23%	9
	Radio/television ads	6%	3	9%	6	5%	2	5%	2
	Employment of PR firm	3%	2	2%	2	0%	0	2%	2
	Other	24%	11	28%	10	23%	8	29%	9
Number of Marketing Activities Used	None (0)	28%	18	31%	13	27%	13	27%	11
	One (1)	24%	15	14%	6	22%	11	20%	9
	Two (2)	21%	15	17%	9	29%	15	30%	13
	Three (3)	10%	7	23%	13	10%	5	7%	3
	Four (4)	5%	4	8%	4	8%	5	2%	1
	Five (5)	6%	5	1%	3	2%	1	3%	3
	Six or more (6+)	7%	6	7%	8	2%	2	10%	7
	Total	100%	70	100%	56	100%	52	100%	47

Figure 39b (Continued)
Marketing Activities to Generate Business
(By Region)

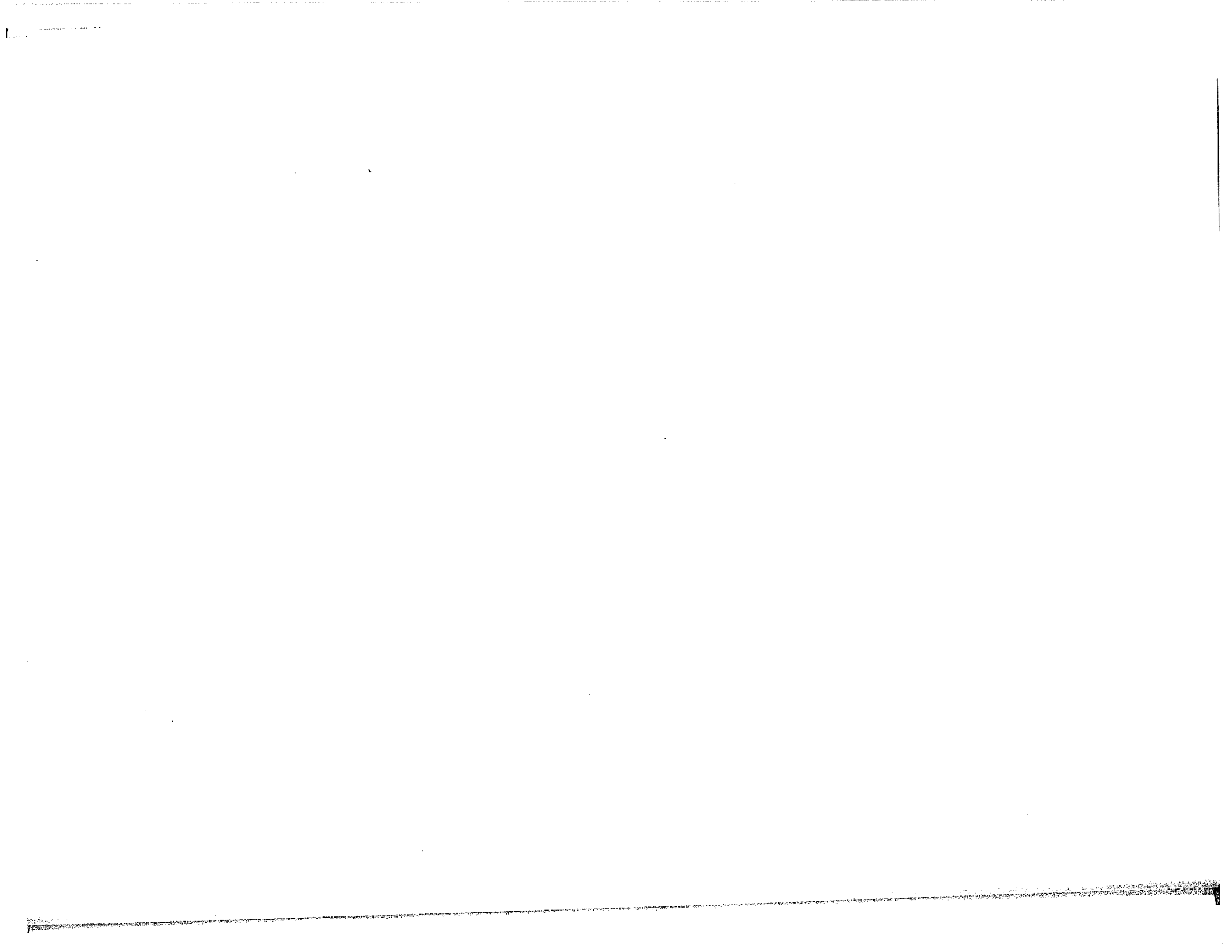
		Westchester County		New York City		Long Island		Other	
		%	N	%	N	%	N	%	N
Marketing Activities	Listing in legal directory	52%	39	60%	99	50%	72	54%	87
	Web site	36%	27	42%	79	35%	54	26%	49
	Yellow page block display	37%	26	21%	29	28%	35	59%	90
	Firm brochure & resume	16%	13	27%	68	23%	47	9%	19
	Write articles	19%	15	21%	48	21%	37	8%	13
	Hold seminars for clients	11%	12	17%	37	17%	34	12%	20
	Client newsletters	13%	12	15%	28	20%	30	4%	10
	Firm marketing plan	5%	4	18%	31	7%	14	6%	12
	Newspaper advertising	7%	5	8%	17	12%	19	14%	20
	Radio/television ads	3%	2	3%	7	2%	6	4%	10
	Employment of PR firm	0%	0	2%	6	0%	3	2%	4
	Other	29%	18	35%	45	28%	32	26%	36
Number of Marketing Activities Used	None (0)	26%	19	32%	53	27%	37	20%	31
	One (1)	30%	25	19%	33	24%	36	29%	50
	Two (2)	18%	16	20%	41	24%	36	26%	49
	Three (3)	14%	11	11%	27	14%	25	13%	27
	Four (4)	6%	6	7%	17	4%	12	5%	11
	Five (5)	4%	4	8%	19	2%	8	3%	7
	Six or more (6+)	3%	6	4%	19	5%	16	3%	9
Total		100%	87	100%	209	100%	170	100%	184

III. REGIONAL TABLES

Major findings were tabulated by size of firm and experience (when applicable) within each region. Regions are defined as follows:

- ◆ Buffalo Region: Erie County and Niagara County.
- ◆ Rochester Region: Monroe County.
- ◆ Syracuse Region: Onondaga County.
- ◆ Albany Region: Albany County.
- ◆ Westchester Region: Westchester County.
- ◆ New York City Region: New York County, Bronx County, Richmond County, Kings County, and Queens County.
- ◆ Long Island Region: Nassau County and Suffolk County.
- ◆ Other Regions: All remaining counties.

We caution the reader that cell sizes in these regional tables are often small and subject to substantial sampling variability. Such results should not be dismissed however, because the potential universe of law firms (especially 10+ firms) in some regions is very limited and there are natural differences between these firms and their attorneys.



A. BUFFALO REGION

A. Distribution of Law Firm Size

Figure A1: Distribution of Law Firm Sizes

B. Primary Areas of Concentration

Figure A2: Area of Law Generating Most Income

Figure A3: Areas of Law Generating Most Income (Percentage Ranked in Top Three)

Figure A4: Area of Law Generating Most Billable Hours

Figure A5: Areas of Law Generating Most Billable Hours (Percentage Ranked in Top Three)

Figure A6: Mean Percentage of Total Billable Hours Devoted to Specific Areas of Law

C. Billing Rates

Figure A7: Equity & Non-Equity Partners' Billing Rates

Figure A8: Non-Partner Attorneys' Billings Rates by Experience

Figure A9: Paralegal/Legal Assistant Billing Rates by Experience

Figure A10: Most Recent Change in Billing Rates

Figure A11: Change in Billing Rates by Most Recent Change

Figure A12: Detailed Analysis of Total Hours Attorneys Work Per Week

Figure A13: Mean Hours Attorneys Allocate to Specific Activities Per Week

E. Billable Hours, Chargeable Expenses and Billing, Payment & Collections Policies

Figure A14: How Law Firms Bill Clients (Share of Hours)

Figure A15: Mean Allocation of Chargeable Hours by Attorneys Per Week

Figure A16: Billable Hours Policies

Figure A17: Frequency Law Firms Charge Clients for Specific Expenses Incurred

Figure A18: Billing, Payment and Collection Practices

Figure A19: Share of Chargeable Hours/Fees Written Off or Uncollected

Figure A20: Expenses Incurred by Firm Included in Chargeable Attorney Hours

F. Staffing

Figure A21: Level of Support Staff

Figure A22: Recent Changes in Attorney and Support Staff

Figure A23: Use of Part-time/Temporary Staff

G. Compensation/Salaries

D. Attorney Work Week (Hours and Activities)

Figure A24: Detailed Analysis of Equity and Non-Equity Partners' Annual Compensation

Figure A25: Detailed Analysis of Non-Partner Attorneys' Annual Salary by Experience

Figure A26: Detailed Analysis of Paralegal's Annual Salary by Experience

Figure A27: Detailed Analysis of Secretaries' Annual Salary by Experience

H. Perceptions of Local Legal Business Climate

Figure A28: Perceptions of Number of Attorneys in Local Community

Figure A29: Perceptions of Firm's Financial Health

I. Other Business Related Issues

Figure A30: Office Space Per Attorney

Figure A31: Record Keeping and Tracking Practices

Figure A32: Professional Liability Coverage

Figure A33: Marketing Activities Used to Generate Business

Figure A1
Distribution of Law Firm Sizes
(Base = 70)

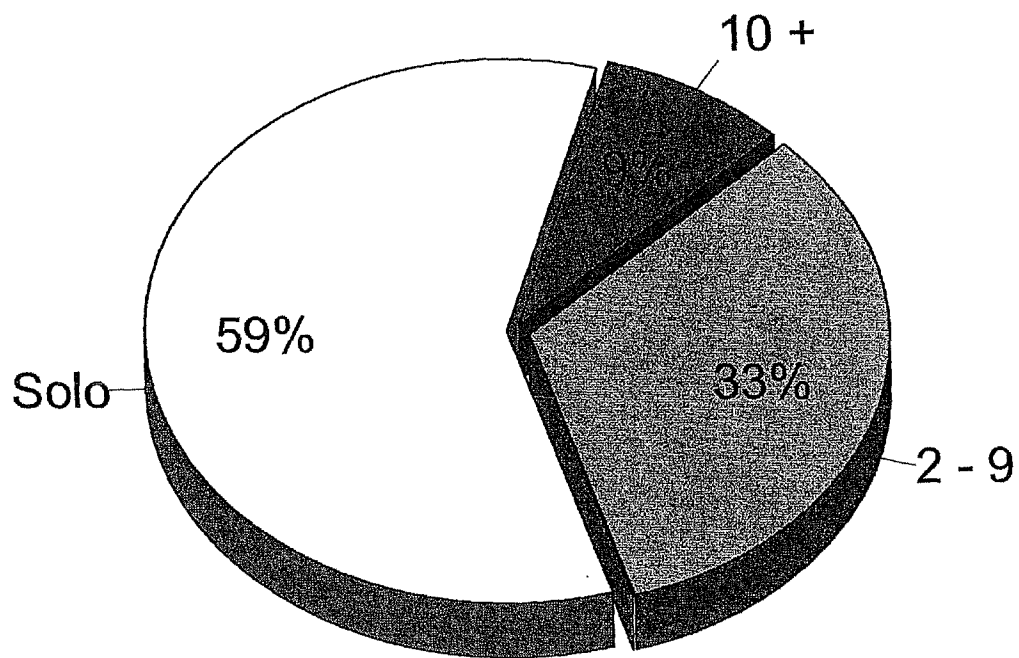


Figure A2
Area of Law Generating Most Income in Region

	Size of Firm			Region Total	NY Total
	Solo	2 - 9	10+		
Base	40	23	6	69	870
Family Law	23%	4%	0%	17%	10%
Trusts and Estates Law	18%	4%	0%	14%	13%
Real Property Law	15%	0%	0%	11%	21%
Tort & Personal Injury (Plaintiff)	8%	13%	17%	9%	7%
Insurance (Defense)	3%	17%	33%	7%	1%
Criminal Law (Public Defense)	10%	0%	0%	7%	1%
Workers' Compensation	5%	0%	0%	4%	1%
Insurance (Plaintiff)	5%	0%	0%	4%	<1%
Labor/Employment (Plaintiff)	0%	13%	0%	3%	1%
General Practice	3%	4%	0%	3%	4%
Litigation, General Civil Practice	0%	9%	0%	2%	6%
Litigation, Commercial Practice	0%	9%	0%	2%	5%
Corporate Practice (General)	0%	9%	0%	2%	4%
Tort & Personal Injury (Defense)	0%	4%	33%	2%	1%
Criminal Law (Private Defense)	3%	0%	0%	2%	3%
Bankruptcy, Insolvency, Reorganization	3%	0%	0%	2%	3%
Intellectual Property	3%	0%	0%	2%	1%
Debtor and Creditor	3%	0%	0%	2%	1%
Elder Law	3%	0%	0%	2%	<1%
Labor/Employment (Defense)	0%	4%	0%	1%	1%
Tax Law - Corporate/Business	0%	4%	0%	1%	1%
Construction Law	0%	4%	0%	1%	<1%
Product Liability Law (Defense)	0%	0%	17%	1%	<1%
Immigration/Naturalization Law	0%	0%	0%	0%	2%
Civil Rights (Plaintiff)	0%	0%	0%	0%	1%
Tax Law - Personal	0%	0%	0%	0%	1%
Municipal Law	0%	0%	0%	0%	1%
Administrative/Regulatory Law	0%	0%	0%	0%	1%
Health Law	0%	0%	0%	0%	1%
Appellate Practice	0%	0%	0%	0%	1%
Other	0%	0%	0%	0%	6%
Total	100%	100%	100%	100%	100%

Figure A3
Areas of Law (Top 3) Generating Most Income in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	40	23	6	69	870
Real Property Law	45%	30%	17%	40%	57%
Trusts and Estates Law	33%	22%	0%	29%	33%
Family Law	35%	4%	33%	27%	19%
General Practice	20%	22%	17%	20%	24%
Criminal Law (Private Defense)	25%	9%	0%	20%	9%
Tort & Personal Injury (Plaintiff)	15%	26%	17%	18%	13%
Corporate Practice (General)	10%	13%	17%	11%	15%
Criminal Law (Public Defense)	15%	0%	0%	11%	3%
Litigation, General Civil Practice	5%	22%	33%	10%	21%
Bankruptcy, Insolvency, Reorganization	13%	4%	0%	10%	6%
Insurance (Defense)	3%	22%	50%	9%	2%
Insurance (Plaintiff)	5%	9%	0%	6%	2%
Intellectual Property	3%	13%	17%	6%	5%
Tort & Personal Injury (Defense)	3%	9%	50%	6%	2%
Labor/Employment (Defense)	0%	22%	0%	6%	1%
Litigation, Commercial Practice	3%	13%	0%	5%	11%
Tax Law - Corporate/Business	5%	4%	0%	5%	2%
Construction Law	3%	9%	0%	4%	2%
Tax Law - Personal	5%	0%	0%	4%	3%
Debtor and Creditor	5%	0%	0%	4%	3%
Workers' Compensation	5%	0%	0%	4%	1%
Labor/Employment (Plaintiff)	0%	13%	0%	3%	4%
Elder Law	3%	4%	0%	3%	3%
Civil Rights (Plaintiff)	3%	4%	0%	3%	2%
Product Liability Law (Plaintiff)	3%	4%	0%	3%	1%
Municipal Law	0%	9%	0%	2%	3%
Administrative/Regulatory Law	3%	0%	0%	2%	2%
Arbitration/Mediation	3%	0%	0%	2%	2%
Entertainment & Sports Law	3%	0%	0%	2%	1%
Environmental Law	0%	4%	0%	1%	1%
Product Liability Law (Defense)	0%	0%	33%	1%	<1%
Employee Benefits	0%	0%	17%	1%	<1%
Immigration/Naturalization Law	0%	0%	0%	0%	3%
Appellate Practice	0%	0%	0%	0%	2%
Health Law	0%	0%	0%	0%	2%
Zoning and Land Development	0%	0%	0%	0%	1%
Finance and Securities Law	0%	0%	0%	0%	1%
Banking and Savings Institutions	0%	0%	0%	0%	1%
Patents	0%	0%	0%	0%	1%
Public Contract Law	0%	0%	0%	0%	1%
Other	8%	0%	0%	5%	9%

Figure A4
Area of Law Generating Most Billable Hours in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	40	23	5	68	837
Family Law	28%	4%	0%	21%	12%
Trusts and Estates Law	15%	4%	0%	12%	12%
Real Property Law	13%	9%	0%	11%	23%
Criminal Law (Public Defense)	13%	0%	0%	9%	2%
Insurance (Defense)	3%	13%	60%	7%	1%
Tort & Personal Injury (Plaintiff)	3%	17%	0%	6%	5%
Criminal Law (Private Defense)	5%	0%	0%	4%	3%
Bankruptcy, Insolvency, Reorganization	5%	0%	0%	4%	2%
Workers' Compensation	5%	0%	0%	4%	1%
General Practice	3%	4%	0%	3%	4%
Corporate Practice (General)	3%	4%	0%	3%	4%
Litigation, Commercial Practice	0%	9%	0%	2%	5%
Labor/Employment (Plaintiff)	0%	9%	0%	2%	2%
Labor/Employment (Defense)	0%	9%	0%	2%	1%
Tort & Personal Injury (Defense)	0%	4%	40%	2%	1%
Intellectual Property	3%	0%	0%	2%	2%
Debtor and Creditor	3%	0%	0%	2%	1%
Insurance (Plaintiff)	3%	0%	0%	2%	1%
Litigation, General Civil Practice	0%	4%	0%	1%	6%
Tax Law - Corporate/Business	0%	4%	0%	1%	1%
Construction Law	0%	4%	0%	1%	<1%
Immigration/Naturalization Law	0%	0%	0%	0%	2%
Tax Law - Personal	0%	0%	0%	0%	1%
Municipal Law	0%	0%	0%	0%	1%
Administrative/Regulatory Law	0%	0%	0%	0%	1%
Health Law	0%	0%	0%	0%	1%
Civil Rights (Plaintiff)	0%	0%	0%	0%	1%
Appellate Practice	0%	0%	0%	0%	1%
Arbitration/Mediation	0%	0%	0%	0%	1%
Other	0%	0%	0%	0%	6%
Total	100%	100%	100%	100%	100%

Figure A5
Areas of Law (Top 3) Generating Most Billable Hours in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	40	23	5	68	837
Real Property Law	45%	35%	20%	42%	57%
Family Law	40%	4%	20%	30%	20%
Trusts and Estates Law	30%	22%	0%	27%	32%
General Practice	20%	22%	0%	20%	22%
Criminal Law (Private Defense)	23%	4%	0%	17%	9%
Tort & Personal Injury (Plaintiff)	13%	30%	0%	17%	12%
Corporate Practice (General)	13%	13%	20%	13%	15%
Bankruptcy, Insolvency, Reorganization	15%	4%	20%	12%	5%
Criminal Law (Public Defense)	15%	0%	0%	11%	3%
Litigation, General Civil Practice	5%	17%	40%	9%	21%
Insurance (Defense)	3%	22%	60%	9%	2%
Intellectual Property	3%	13%	20%	6%	5%
Tort & Personal Injury (Defense)	3%	9%	60%	6%	2%
Labor/Employment (Defense)	0%	22%	0%	6%	1%
Litigation, Commercial Practice	3%	13%	0%	5%	11%
Tax Law - Corporate/Business	5%	4%	0%	5%	3%
Product Liability Law (Plaintiff)	5%	4%	0%	5%	1%
Construction Law	3%	9%	0%	4%	2%
Insurance (Plaintiff)	3%	9%	0%	4%	2%
Tax Law - Personal	5%	0%	0%	4%	3%
Debtor and Creditor	5%	0%	0%	4%	3%
Workers' Compensation	5%	0%	0%	4%	1%
Labor/Employment (Plaintiff)	0%	13%	0%	3%	4%
Elder Law	3%	4%	0%	3%	3%
Civil Rights (Plaintiff)	3%	4%	0%	3%	2%
Municipal Law	0%	9%	0%	2%	3%
Administrative/Regulatory Law	3%	0%	0%	2%	2%
Arbitration/Mediation	3%	0%	0%	2%	2%
Entertainment & Sports Law	3%	0%	0%	2%	1%
Environmental Law	0%	4%	0%	1%	1%
Product Liability Law (Defense)	0%	0%	40%	1%	<1%
Immigration/Naturalization Law	0%	0%	0%	0%	3%
Appellate Practice	0%	0%	0%	0%	3%
Zoning and Land Development	0%	0%	0%	0%	2%
Health Law	0%	0%	0%	0%	2%
Finance and Securities Law	0%	0%	0%	0%	1%
Banking and Savings Institutions	0%	0%	0%	0%	1%
Patents	0%	0%	0%	0%	1%
Other	5%	0%	0%	4%	9%

Figure A6
Mean Percentage of Billable Hours Devoted to Specific Areas
of Law in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	34	19	5	58	738
Family Law	18%	3%	2%	14%	10%
Real Property Law	16%	8%	4%	14%	21%
Trusts and Estates Law	11%	3%	0%	9%	11%
General Practice	6%	6%	0%	6%	6%
Criminal Law (Private Defense)	7%	0%	0%	5%	2%
Criminal Law (Public Defense)	7%	0%	0%	5%	1%
Insurance (Defense)	1%	12%	34%	5%	1%
Bankruptcy, Insolvency, Reorganization	5%	1%	1%	4%	2%
Tort & Personal Injury (Plaintiff)	2%	9%	0%	4%	4%
Corporate Practice (General)	4%	3%	2%	4%	4%
Litigation, General Civil Practice	2%	7%	5%	3%	6%
Workers' Compensation	4%	0%	0%	3%	<1%
Labor/Employment (Defense)	0%	8%	0%	2%	1%
Tort & Personal Injury (Defense)	0%	4%	33%	2%	1%
Litigation, Commercial Practice	1%	5%	0%	2%	4%
Labor/Employment (Plaintiff)	0%	7%	0%	2%	2%
Debtor and Creditor	2%	0%	0%	1%	1%
Intellectual Property	1%	2%	0%	1%	2%
Product Liability Law (Plaintiff)	2%	0%	0%	1%	<1%
Tax Law - Corporate/Business	0%	3%	0%	1%	1%
Insurance (Plaintiff)	0%	4%	0%	1%	1%
Elder Law	1%	0%	0%	1%	1%
Construction Law	0%	3%	0%	1%	<1%
Civil Rights (Plaintiff)	0%	1%	0%	0%	1%
Tax Law - Personal	1%	0%	0%	0%	1%
Municipal Law	0%	2%	0%	0%	1%
Arbitration/Mediation	1%	0%	0%	0%	1%
Administrative/Regulatory Law	1%	0%	0%	0%	1%
Entertainment & Sports Law	1%	0%	0%	0%	<1%
Product Liability Law (Defense)	0%	0%	10%	0%	<1%
Environmental Law	0%	1%	0%	0%	<1%
Immigration/Naturalization Law	0%	0%	0%	0%	2%
Health Law	0%	0%	0%	0%	1%
Appellate Practice	0%	0%	0%	0%	1%
Others (Each less than 1%)	1%	0%	0%	1%	5%

Figure A7
Average Attorney Billing Rates
For Law Firm Equity and Non-Equity Partners by Size of Law Firm

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Equity Partners	Region	Solo	38	\$150	\$175	\$195	\$250	\$171
		2 - 9	18	\$150	\$175	\$200	\$250	\$178
		10+	6	\$125	\$143	\$175	\$225	\$155
		Total	62	\$150	\$175	\$200	\$250	\$172
	NY Totals	Solo	449	\$175	\$230	\$275	\$350	\$233
		2 - 9	271	\$175	\$250	\$320	\$400	\$251
		10+	71	\$190	\$300	\$375	\$512	\$295
		Total	791	\$175	\$240	\$295	\$375	\$236
Non-Equity Partners	Region	Solo *	-	-	-	-	-	-
		2 - 9	11	\$125	\$150	\$160	\$200	\$149
		10+	5	\$110	\$120	\$150	\$175	\$131
		Total	16	\$120	\$150	\$160	\$200	\$146
	NY Totals	Solo *	-	-	-	-	-	-
		2 - 9	106	\$150	\$175	\$250	\$350	\$202
		10+	52	\$175	\$250	\$350	\$425	\$256
		Total	158	\$150	\$200	\$250	\$375	\$213

* Not applicable.

Figure A8
Average Attorney Billing Rates
For Non-Partner Attorneys by Size of Law Firm and Experience

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Region	2 - 9	16	\$150	\$169	\$193	\$225	\$167
		10+	3	\$120	\$160	\$175	\$175	\$152
		Total	19	\$150	\$163	\$185	\$225	\$166
	NY Totals	2 - 9	186	\$175	\$250	\$300	\$350	\$241
		10+	64	\$185	\$270	\$330	\$395	\$263
		Total	250	\$175	\$250	\$300	\$375	\$244
	Region	2 - 9	14	\$125	\$150	\$150	\$175	\$142
		10+	5	\$120	\$125	\$150	\$175	\$136
		Total	19	\$125	\$150	\$150	\$175	\$141
5 - 9 Years Experience	Region	2 - 9	12	\$100	\$115	\$150	\$150	\$117
		10+	6	\$100	\$115	\$120	\$135	\$113
		Total	18	\$100	\$115	\$150	\$150	\$116
	NY Totals	2 - 9	128	\$125	\$150	\$190	\$250	\$163
		10+	73	\$135	\$165	\$200	\$230	\$167
		Total	201	\$125	\$160	\$200	\$250	\$164
	Region	2 - 9	5	\$125	\$135	\$150	\$150	\$121
		10+	5	\$100	\$100	\$100	\$100	\$98
		Total	10	\$100	\$125	\$150	\$150	\$114
< 1 Year Experience	Region	2 - 9	42	\$100	\$130	\$160	\$200	\$133
		10+	51	\$100	\$130	\$150	\$170	\$129
		Total	93	\$100	\$130	\$150	\$200	\$131

Figure A9
Average Paralegal Billing Rates by Size of Firm and Experience

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean	
10 + Years Experience	Region	Solo	6	\$50	\$100	\$125	\$150	\$95	
		2 - 9	10	\$60	\$75	\$100	\$150	\$80	
		10+	4	\$55	\$63	\$65	\$65	\$60	
		Total	20	\$50	\$75	\$100	\$150	\$85	
	NY Totals	Solo	64	\$60	\$100	\$150	\$350	\$118	
		2 - 9	76	\$75	\$93	\$125	\$165	\$97	
		10+	54	\$75	\$100	\$150	\$218	\$116	
		Total	194	\$65	\$100	\$125	\$250	\$112	
	5 - 9 Years Experience	Region	Solo	5	\$75	\$90	\$100	\$100	\$81
			2 - 9	9	\$60	\$65	\$75	\$75	\$61
10+			3	\$60	\$65	\$75	\$75	\$67	
Total			17	\$60	\$75	\$90	\$100	\$70	
NY Totals		Solo	53	\$50	\$75	\$100	\$200	\$93	
		2 - 9	72	\$60	\$75	\$100	\$150	\$85	
		10+	56	\$75	\$100	\$125	\$190	\$108	
		Total	181	\$60	\$80	\$100	\$160	\$92	
1 - 4 Years Experience	Region	Solo	7	\$50	\$65	\$75	\$80	\$64	
		2 - 9	9	\$50	\$60	\$75	\$75	\$55	
		10+	5	\$50	\$60	\$60	\$75	\$58	
		Total	21	\$50	\$60	\$75	\$80	\$60	
	NY Totals	Solo	84	\$60	\$75	\$100	\$150	\$81	
		2 - 9	89	\$60	\$75	\$100	\$150	\$80	
		10+	61	\$65	\$85	\$125	\$185	\$99	
		Total	234	\$60	\$75	\$100	\$150	\$82	
< 1 Year Experience	Region	Solo	2	\$25	\$38	\$50	\$50	\$38	
		2 - 9	5	\$60	\$75	\$75	\$75	\$59	
		10+	4	\$48	\$60	\$68	\$75	\$58	
		Total	11	\$25	\$60	\$75	\$75	\$52	
	NY Totals	Solo	37	\$45	\$60	\$75	\$125	\$63	
		2 - 9	39	\$50	\$65	\$75	\$125	\$67	
		10+	45	\$50	\$75	\$90	\$125	\$77	
		Total	121	\$50	\$65	\$75	\$125	\$65	

Figure A10
Most Recent Change in Standard Billing Rate by Size of Firm

	Size of Firm			Region Total	NY Total
	Solo	2 - 9	10+		
Base	29	14	6	49	671
Less than 6 months ago	7%	0%	0%	5%	16%
At least 6, but < 12 months ago	10%	29%	67%	17%	27%
At least 12, but < 24 months ago	52%	71%	17%	55%	37%
24 or more months ago	31%	0%	17%	24%	20%
Total	100%	100%	100%	100%	100%

Figure A11
Changes in Billing Rate by Most Recent Change

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Solo	Less than 6 months ago	2	10%	20%	30%	30%	20%
	At least 6, but < 12 months ago	3	3%	15%	15%	15%	11%
	At least 12, but < 24 months ago	14	10%	15%	20%	47%	18%
	24 or more months ago	9	10%	16%	17%	100%	24%
	Total	28	10%	15%	19%	47%	19%
2 - 9	Less than 6 months ago	.	.	.	.	.	.
	At least 6, but < 12 months ago	4	5%	11%	16%	16%	10%
	At least 12, but < 24 months ago	10	9%	10%	10%	20%	10%
	24 or more months ago	.	.	.	.	.	.
	Total	14	7%	10%	10%	20%	10%
10+	Less than 6 months ago	.	.	.	.	.	.
	At least 6, but < 12 months ago	4	8%	10%	13%	15%	10%
	At least 12, but < 24 months ago	1	10%	10%	10%	10%	10%
	24 or more months ago	1	15%	15%	15%	15%	15%
	Total	6	10%	10%	15%	15%	11%
Region Total	Less than 6 months ago	2	10%	20%	30%	30%	20%
	At least 6, but < 12 months ago	11	5%	15%	15%	16%	11%
	At least 12, but < 24 months ago	25	10%	10%	17%	38%	16%
	24 or more months ago	10	10%	16%	17%	100%	23%
	Total	48	10%	14%	17%	47%	17%
NY Total	Less than 6 months ago	85	10%	10%	20%	30%	15%
	At least 6, but < 12 months ago	176	5%	10%	20%	40%	15%
	At least 12, but < 24 months ago	209	10%	13%	20%	30%	15%
	24 or more months ago	112	10%	12%	20%	35%	16%
	Total	582	10%	12%	20%	33%	15%

Figure A12
Detailed Analysis of Total Hours Attorneys Work Per Week

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Region	Solo	38	40	45	55	75	47
	2 - 9	22	40	47	53	71	49
	10+	6	45	46	49	50	46
	Total	66	40	45	53	75	48
NY Totals	Solo	474	40	47	55	68	47
	2 - 9	283	41	48	53	70	49
	10+	68	40	46	50	60	47
	Total	825	40	48	55	68	48

Figure A13
Mean Hours Attorneys Allocate to Specific Activities Per Week

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	39	22	6	67	829
Chargeable Legal Work	30	34	35	31	31
Office Administration	8	5	2	7	7
Unbilled Pro Bono Legal Work	3	3	1	3	2
Unbilled Community/Public Service	2	3	2	2	2
Marketing/Business Development	2	3	2	2	2
Any Bar Association Activities	1	1	2	1	1
Other Work	3	1	2	2	3
Total Hours in Average Workweek	46	49	46	47	47

Figure A14
How Firms Bill Clients (Share of Hours)

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	39	22	6	67	808
Hourly Rate	49%	65%	81%	55%	49%
Flat Rate	26%	13%	6%	22%	33%
Contingency Work	16%	18%	11%	17%	13%
Court Appointed Rates	9%	3%	2%	7%	5%
Total	100%	100%	100%	100%	100%

Figure A15
Mean Allocation of Chargeable Hours by Attorneys Per Week

	Size of Firm			Region Total	NY Total
	Solo	2 - 9	10+		
	Base	36	21	6	63	808
Hourly Rate	14	21	30	16	15
Flat Rate	8	5	2	7	11
Contingency Work	6	8	4	6	5
Court Appointed Rates	4	1	1	3	2
Total Chargeable Hours (Mean)	31	35	37	32	33

Figure A16
Billable Hours Policies

		Size of Firm				Region Total		NY Total	
		2 - 9		10+					
		%	N	%	N				
Does Firm Have a Billable Hours Policy?	Yes	22%	5	50%	3	25%	8	16%	78
	No	78%	18	50%	3	75%	21	84%	305
Total		100%	23	100%	6	100%	29	100%	383
Number of Billable Hours Required	< 1000 Hours	0%	0	0%	0	0%	0	7%	3
	1,000 - 1,499 Hours	0%	0	0%	0	0%	0	7%	5
	1,500 - 1,749 Hours	40%	2	0%	0	31%	2	37%	28
	1,750 - 1,999 Hours	60%	3	100%	3	69%	6	28%	25
	2,000+ Hours	0%	0	0%	0	0%	0	20%	17
Total		100%	5	100%	3	100%	8	100%	78
Change in Billable Hours Policy Past 24 Months	Increased	4%	1	0%	0	4%	1	2%	9
	Stayed Same	96%	22	100%	6	96%	28	97%	372
	Decreased	0%	0	0%	0	0%	0	1%	2
Total		100%	23	100%	6	100%	29	100%	383
Credit Pro Bono to Billable Hours	Yes	24%	5	40%	2	25%	7	25%	87
	No	76%	16	60%	3	75%	19	75%	248
Total		100%	21	100%	5	100%	26	100%	335
How Pro Bono Hours are Credited	Hour For Hour Basis	80%	4	100%	2	83%	6	82%	55
	Percentage Basis	20%	1	0%	0	17%	1	13%	6
	Other	0%	0	0%	0	0%	0	5%	4
Total		100%	5	100%	2	100%	7	100%	65

Figure A17
Frequency Law Firms Charge Clients For Specific Expenses Incurred

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	Base	%	Base
		%	Base	%	Base	%	Base				
Time Spent on Phone Calls	Always	23%	9	57%	13	33%	2	32%	24	32%	267
	Usually	48%	19	22%	5	67%	4	42%	28	33%	322
	Sometimes	8%	3	13%	3	0%	0	9%	6	17%	136
	Rarely/Never	23%	9	9%	2	0%	0	18%	11	19%	134
	Total	100%	40	100%	23	100%	6	100%	69	100%	859
Travel Costs	Always	24%	10	43%	10	33%	2	29%	22	22%	212
	Usually	17%	7	30%	7	67%	4	22%	18	24%	216
	Sometimes	15%	6	22%	5	0%	0	16%	11	19%	173
	Rarely/Never	44%	18	4%	1	0%	0	33%	19	35%	254
	Total	100%	41	100%	23	100%	6	100%	70	100%	855
Travel Time	Always	27%	11	26%	6	0%	0	26%	17	19%	155
	Usually	27%	11	30%	7	83%	5	29%	23	30%	283
	Sometimes	20%	8	17%	4	0%	0	18%	12	23%	237
	Rarely/Never	27%	11	26%	6	17%	1	26%	18	29%	182
	Total	100%	41	100%	23	100%	6	100%	70	100%	857
Computerized Legal Research Costs	Always	10%	4	17%	4	17%	1	12%	9	17%	144
	Usually	21%	8	22%	5	17%	1	21%	14	13%	139
	Sometimes	15%	6	22%	5	17%	1	17%	12	14%	126
	Rarely/Never	54%	21	39%	9	50%	3	50%	33	57%	432
	Total	100%	39	100%	23	100%	6	100%	68	100%	841
Duplicating/ Photocopying Expenses	Always	2%	1	26%	6	17%	1	9%	8	15%	134
	Usually	20%	8	17%	4	17%	1	19%	13	18%	174
	Sometimes	20%	8	17%	4	50%	3	20%	15	25%	209
	Rarely/Never	59%	24	39%	9	17%	1	52%	34	42%	350
	Total	100%	41	100%	23	100%	6	100%	70	100%	867
Postage	Always	5%	2	22%	5	17%	1	9%	8	15%	129
	Usually	17%	7	17%	4	0%	0	17%	11	14%	133
	Sometimes	15%	6	13%	3	50%	3	15%	12	27%	210
	Rarely/Never	63%	26	48%	11	33%	2	59%	39	44%	389
	Total	100%	41	100%	23	100%	6	100%	70	100%	861
Paralegal/ Assistant Time	Always	8%	3	17%	4	33%	2	12%	9	14%	114
	Usually	17%	6	30%	7	67%	4	22%	17	16%	160
	Sometimes	11%	4	17%	4	0%	0	12%	8	15%	138
	Rarely/Never	64%	23	35%	8	0%	0	54%	31	56%	364
	Total	100%	36	100%	23	100%	6	100%	65	100%	776
Secretarial Time or Services	Always	3%	1	0%	0	0%	0	2%	1	2%	17
	Usually	8%	3	0%	0	0%	0	5%	3	5%	30
	Sometimes	10%	4	4%	1	0%	0	8%	5	9%	84
	Rarely/Never	79%	31	96%	22	100%	6	84%	59	83%	694
	Total	100%	39	100%	23	100%	6	100%	68	100%	825

Figure A18
Billing, Payment and Collection Practices

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	N	%	N
		%	N	%	N	%	N				
Billing Methods Used	Value Billing	43%	13	47%	7	20%	1	43%	21	36%	283
	Retainers	73%	22	73%	11	60%	3	73%	36	77%	564
	Per Diem rates	10%	3	40%	6	40%	2	18%	11	16%	105
	Total	100%	30	100%	15	100%	5	100%	50	100%	700
Payment/ Collection Practice	Accept credit cards	25%	10	18%	4	17%	1	23%	15	11%	135
	Use outside collection agencies	8%	3	18%	4	17%	1	10%	8	4%	62
	Offer prepaid legal service plans	5%	2	5%	1	0%	0	5%	3	7%	67
	Total	100%	40	100%	22	100%	6	100%	68	100%	864

Figure A19
Share of Chargeable Hours/Fees Written Off or Uncollected

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Chargeable Hours Written Off in 2002 or Last Fiscal Year	Region Total	Solo	39	5%	10%	13%	20%	10%
		2 - 9	21	5%	10%	15%	20%	10%
		10+	6	5%	5%	5%	10%	5%
		Total	66	5%	10%	13%	20%	9%
	NY Total	Solo	427	1%	5%	10%	25%	9%
		2 - 9	265	4%	10%	13%	20%	9%
		10+	72	5%	9%	12%	20%	9%
		Total	764	1%	7%	10%	25%	9%
Fees Billed That Were Uncollected in 2002 or Last Fiscal Year	Region Total	Solo	40	1%	5%	10%	24%	8%
		2 - 9	22	2%	5%	15%	30%	8%
		10+	6	5%	5%	6%	10%	6%
		Total	68	1%	5%	10%	27%	8%
	NY Total	Solo	462	1%	5%	10%	25%	8%
		2 - 9	284	2%	5%	10%	25%	8%
		10+	74	4%	5%	10%	25%	8%
		Total	820	1%	5%	10%	25%	8%

Figure A20
Expenses Incurred By Firm Included in Chargeable Attorney Hours
(Per Attorney Per Hour, Not Billed Directly)

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Salaries/ fringes of non-lawyer personnel	Region	Solo	16	\$9	\$15	\$21	\$43	\$16
		2 - 9	11	\$14	\$25	\$40	\$60	\$29
		10+	2	\$24	\$37	\$50	\$50	\$37
		Total	29	\$10	\$16	\$30	\$56	\$21
	NY Totals	Solo	219	\$10	\$17	\$25	\$50	\$20
		2 - 9	116	\$20	\$30	\$45	\$130	\$38
		10+	39	\$25	\$30	\$45	\$87	\$38
		Total	374	\$10	\$20	\$27	\$67	\$23
Rent, phone, utilities	Region	Solo	18	\$5	\$10	\$19	\$30	\$12
		2 - 9	10	\$5	\$10	\$14	\$28	\$11
		10+	2	\$3	\$4	\$5	\$5	\$4
		Total	30	\$5	\$10	\$19	\$28	\$12
	NY Totals	Solo	232	\$9	\$15	\$25	\$60	\$21
		2 - 9	116	\$8	\$14	\$25	\$80	\$21
		10+	38	\$8	\$16	\$25	\$36	\$18
		Total	386	\$9	\$15	\$25	\$60	\$21
Other (Insurance, advertising, taxes, etc.)	Region	Solo	17	\$5	\$10	\$28	\$50	\$18
		2 - 9	10	\$9	\$15	\$30	\$40	\$19
		10+	2	\$10	\$18	\$26	\$26	\$18
		Total	29	\$6	\$10	\$28	\$50	\$18
	NY Totals	Solo	224	\$10	\$15	\$30	\$70	\$23
		2 - 9	116	\$10	\$20	\$39	\$75	\$27
		10+	38	\$15	\$30	\$48	\$95	\$35
		Total	378	\$10	\$15	\$30	\$70	\$24
Total overhead expenses	Region	Solo	18	\$26	\$35	\$50	\$110	\$44
		2 - 9	10	\$44	\$60	\$74	\$105	\$58
		10+	3	\$38	\$54	\$65	\$65	\$52
		Total	31	\$30	\$43	\$65	\$105	\$48
	NY Totals	Solo	243	\$30	\$50	\$80	\$150	\$61
		2 - 9	124	\$47	\$70	\$105	\$200	\$88
		10+	40	\$54	\$85	\$114	\$170	\$92
		Total	407	\$31	\$50	\$90	\$172	\$65

Figure A21
Level of Support Staff by Size of Firm

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	Base	%	Base
		%	Base	%	Base	%	Base				
Ratio of Secretaries to Lawyers	More than one secretary per lawyer	-	-	9%	2	0%	0	8%	2	13%	46
	One secretary to one lawyer	-	-	17%	4	0%	0	15%	4	18%	65
	One secretary to one-and-one-half lawyers	-	-	17%	4	33%	2	19%	6	17%	67
	One secretary to two lawyers	-	-	30%	7	33%	2	31%	9	30%	106
	One secretary to two-and-one-half lawyers	-	-	9%	2	33%	2	11%	4	7%	29
	One secretary to three lawyers	-	-	17%	4	0%	0	15%	4	10%	38
	One secretary to more than three lawyers	-	-	0%	0	0%	0	0%	0	6%	19
	Total	-	-	100%	23	100%	6	100%	29	100%	370
Full-Time Equivalent Legal Assistants/Paralegals	None (0)	68%	28	26%	6	17%	1	56%	35	62%	411
	One (1)	20%	8	43%	10	17%	1	25%	19	24%	233
	Two (2)	5%	2	9%	2	17%	1	6%	5	9%	89
	Three (3)	2%	1	17%	4	17%	1	7%	6	3%	49
	Four to six (4 - 6)	2%	1	4%	1	17%	1	3%	3	2%	38
	Seven to ten (7 - 10)	2%	1	0%	0	17%	1	2%	2	0%	12
	Eleven or more (11+)	0%	0	0%	0	0%	0	0%	0	0%	16
	Total	100%	41	100%	23	100%	6	100%	70	100%	848

Figure A22
Recent Changes in Attorney and Support Staff

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	Base	%	Base
		%	Base	%	Base	%	Base				
Changes in Attorney Staffing	Increased	-	-	26%	6	67%	4	31%	10	24%	109
	Stayed Same	-	-	61%	14	33%	2	58%	16	67%	236
	Decreased	-	-	13%	3	0%	0	12%	3	9%	35
	Total	-	-	100%	23	100%	6	100%	29	100%	380
Changes in Support Staffing	Increased	8%	3	22%	5	33%	2	12%	10	18%	196
	Stayed Same	88%	35	57%	13	67%	4	79%	52	77%	583
	Decreased	5%	2	22%	5	0%	0	9%	7	5%	53
	Total	100%	40	100%	23	100%	6	100%	69	100%	832

Figure A23
Use of Part-time/Temporary Staff

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	N	%	N
		%	N	%	N	%	N				
Part-time Attorneys	Yes	27%	11	57%	13	50%	3	35%	27	42%	365
	No	73%	30	43%	10	50%	3	65%	43	58%	494
Total		100%	41	100%	23	100%	6	100%	70	100%	859
Part-time Support Staff	Yes	76%	28	74%	17	83%	5	75%	50	72%	623
	No	24%	9	26%	6	17%	1	25%	16	28%	224
Total		100%	37	100%	23	100%	6	100%	66	100%	847
Temporary Attorneys	Yes	26%	9	28%	5	20%	1	26%	15	38%	228
	No	74%	26	72%	13	80%	4	74%	43	62%	514
Total		100%	35	100%	18	100%	5	100%	58	100%	742
Temporary Support Staff	Yes	0%	0	67%	12	50%	3	64%	15	55%	191
	No	0%	0	33%	6	50%	3	36%	9	45%	144
Total		0%	0	100%	18	100%	6	100%	24	100%	335

Figure A24
Detailed Analysis of Equity and Non-Equity Partners' Annual Compensation

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Equity Partners	Region	Solo	32	\$42,500	\$67,500	\$100,000	\$150,000	\$77,003
		2 - 9	18	\$100,000	\$122,500	\$200,000	\$600,000	\$174,333
		10+	6	\$120,000	\$200,000	\$250,000	\$270,000	\$187,500
		Total	56	\$50,000	\$90,000	\$120,000	\$270,000	\$105,693
	NY Totals	Solo	371	\$50,000	\$85,000	\$145,000	\$250,000	\$106,458
		2 - 9	247	\$100,000	\$139,000	\$220,000	\$350,000	\$173,643
		10+	69	\$195,000	\$250,000	\$350,000	\$694,500	\$293,567
		Total	687	\$54,000	\$100,000	\$150,000	\$300,000	\$120,964
Non-Equity Partners	Region	Solo	-	-	-	-	-	-
		2 - 9	6	\$36,000	\$53,750	\$65,000	\$95,000	\$56,417
		10+	4	\$65,000	\$72,500	\$100,000	\$120,000	\$82,500
		Total	10	\$36,000	\$62,500	\$65,000	\$120,000	\$62,693
	NY Totals	Solo	-	-	-	-	-	-
		2 - 9	78	\$50,000	\$65,000	\$125,000	\$500,000	\$114,262
		10+	44	\$130,000	\$150,000	\$220,000	\$350,000	\$174,221
		Total	122	\$60,000	\$80,000	\$150,000	\$500,000	\$128,130

Figure A25
Detailed Analysis of Non-Partner Attorneys' Annual Salary
by Experience

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Region	Solo	.	.	.	.	.	.
		2 - 9	7	\$50,000	\$80,000	\$120,000	\$200,000	\$90,857
		10+	4	\$60,500	\$72,500	\$82,500	\$85,000	\$71,500
		Total	11	\$56,000	\$80,000	\$85,000	\$200,000	\$86,722
	NY Totals	Solo						
		2 - 9	76	\$65,000	\$90,000	\$120,000	\$200,000	\$101,742
		10+	58	\$90,000	\$125,000	\$160,000	\$200,000	\$128,379
		Total	134	\$75,000	\$100,000	\$130,000	\$200,000	\$109,084
	5 - 9 Years Experience	Solo	.	.	.	.	.	.
		2 - 9	8	\$45,000	\$52,500	\$74,000	\$90,000	\$58,375
		10+	5	\$45,000	\$70,000	\$70,000	\$75,000	\$61,000
		Total	13	\$45,000	\$60,000	\$70,000	\$90,000	\$58,976
	NY Totals	Solo						
		2 - 9	92	\$60,000	\$70,000	\$90,000	\$150,000	\$76,215
		10+	66	\$71,000	\$95,000	\$130,000	\$171,400	\$99,640
		Total	158	\$60,000	\$75,000	\$100,000	\$150,000	\$81,967
1 - 4 Years Experience	Region	Solo	.	.	.	.	.	.
		2 - 9	10	\$32,000	\$38,000	\$45,000	\$55,000	\$39,280
		10+	6	\$38,000	\$55,000	\$60,000	\$80,000	\$53,833
		Total	16	\$35,000	\$40,000	\$46,800	\$60,000	\$42,510
	NY Totals	Solo						
		2 - 9	112	\$43,000	\$50,000	\$60,000	\$80,000	\$54,906
		10+	70	\$55,000	\$75,000	\$100,000	\$127,500	\$76,064
		Total	182	\$45,000	\$55,000	\$65,000	\$105,000	\$59,780
	< 1 Year Experience	Solo	.	.	.	.	.	.
		2 - 9	3	\$25,000	\$31,000	\$35,000	\$35,000	\$30,333
		10+	5	\$30,000	\$40,000	\$43,000	\$45,000	\$37,600
		Total	8	\$30,000	\$31,000	\$40,000	\$45,000	\$33,545
	NY Totals	Solo						
		2 - 9	42	\$35,000	\$40,000	\$50,000	\$55,000	\$41,831
		10+	51	\$45,000	\$51,000	\$67,500	\$100,000	\$58,090
		Total	93	\$35,000	\$45,000	\$50,000	\$85,000	\$47,790

Figure A26
Detailed Analysis of Paralegal's Annual Salary by Experience

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Region	Solo	2	\$22,000	\$27,000	\$32,000	\$32,000	\$27,000
		2 - 9	8	\$29,000	\$34,000	\$39,500	\$40,000	\$33,750
		10+	4	\$36,250	\$41,250	\$46,000	\$47,000	\$41,125
		Total	14	\$28,000	\$34,000	\$39,000	\$45,000	\$33,172
	NY Totals	Solo	47	\$32,000	\$40,000	\$47,000	\$65,000	\$40,650
		2 - 9	81	\$35,000	\$41,600	\$51,000	\$90,000	\$47,434
		10+	48	\$41,500	\$47,000	\$56,000	\$113,800	\$55,130
		Total	176	\$35,000	\$40,000	\$50,000	\$80,000	\$44,351
5 - 9 Years Experience	Region	Solo	2	\$32,000	\$38,500	\$45,000	\$45,000	\$38,500
		2 - 9	5	\$25,000	\$25,000	\$25,000	\$35,000	\$26,800
		10+	3	\$35,000	\$35,000	\$40,000	\$40,000	\$36,667
		Total	10	\$25,000	\$32,000	\$35,000	\$45,000	\$32,151
	NY Totals	Solo	39	\$31,200	\$35,000	\$40,000	\$65,000	\$37,432
		2 - 9	68	\$30,000	\$35,000	\$40,000	\$50,000	\$35,703
		10+	52	\$38,000	\$40,000	\$48,000	\$99,000	\$46,998
		Total	159	\$31,300	\$36,000	\$40,000	\$65,000	\$37,929
1 - 4 Years Experience	Region	Solo	6	\$15,000	\$22,000	\$22,000	\$25,000	\$19,833
		2 - 9	7	\$20,000	\$25,000	\$30,000	\$42,000	\$26,071
		10+	4	\$27,000	\$31,000	\$33,500	\$35,000	\$30,250
		Total	17	\$20,000	\$22,000	\$25,000	\$42,000	\$23,264
	NY Totals	Solo	59	\$22,000	\$26,000	\$33,000	\$50,000	\$28,384
		2 - 9	70	\$27,000	\$30,000	\$35,000	\$50,000	\$32,647
		10+	53	\$32,000	\$37,000	\$45,000	\$63,000	\$39,890
		Total	182	\$24,000	\$30,000	\$35,000	\$52,000	\$30,531
< 1 Year Experience	Region	Solo	1	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
		2 - 9	2	\$17,000	\$21,000	\$25,000	\$25,000	\$21,000
		10+	4	\$22,500	\$27,500	\$30,000	\$30,000	\$26,250
		Total	7	\$20,000	\$20,000	\$25,000	\$30,000	\$22,524
	NY Totals	Solo	29	\$20,000	\$20,000	\$30,000	\$33,000	\$23,226
		2 - 9	33	\$22,000	\$25,000	\$28,000	\$35,000	\$25,593
		10+	39	\$27,000	\$30,000	\$35,000	\$65,000	\$31,963
		Total	101	\$20,000	\$23,400	\$30,000	\$35,000	\$24,583

Figure A27
Detailed Analysis of Secretaries' Annual Salary by Experience

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
10 + Years Experience	Region	Solo	6	\$20,000	\$25,000	\$27,000	\$30,000	\$24,500
		2 - 9	13	\$25,000	\$29,250	\$33,000	\$35,000	\$29,250
		10+	4	\$33,750	\$35,500	\$38,000	\$40,000	\$35,875
		Total	23	\$25,000	\$28,000	\$32,000	\$35,000	\$27,903
	NY Totals	Solo	108	\$27,300	\$35,700	\$45,000	\$60,000	\$36,529
		2 - 9	122	\$28,000	\$35,000	\$45,000	\$65,000	\$37,673
		10+	63	\$40,000	\$52,000	\$55,000	\$62,000	\$48,287
		Total	293	\$28,000	\$36,000	\$45,000	\$60,000	\$37,503
	5 - 9 Years Experience	Solo	2	\$25,000	\$26,500	\$28,000	\$28,000	\$26,500
		2 - 9	6	\$20,000	\$25,000	\$28,000	\$30,000	\$24,167
		10+	6	\$30,000	\$32,500	\$35,000	\$35,000	\$32,167
		Total	14	\$25,000	\$28,000	\$30,000	\$35,000	\$26,679
	NY Totals	Solo	75	\$25,000	\$29,000	\$35,000	\$60,000	\$32,142
		2 - 9	94	\$25,000	\$30,000	\$37,500	\$50,000	\$32,226
		10+	67	\$35,000	\$45,000	\$50,000	\$58,000	\$42,066
		Total	236	\$25,000	\$30,000	\$37,500	\$52,151	\$32,957
1 - 4 Years Experience	Region	Solo	10	\$18,500	\$20,920	\$22,000	\$23,000	\$20,234
		2 - 9	10	\$17,000	\$22,000	\$25,000	\$25,000	\$20,900
		10+	5	\$25,000	\$25,000	\$32,000	\$33,000	\$27,800
		Total	25	\$18,000	\$21,840	\$24,000	\$25,000	\$21,102
	NY Totals	Solo	116	\$20,000	\$24,000	\$30,000	\$40,000	\$24,983
		2 - 9	115	\$21,500	\$25,000	\$30,000	\$40,000	\$26,484
		10+	65	\$30,000	\$35,000	\$42,500	\$50,000	\$36,099
		Total	296	\$20,000	\$25,000	\$30,000	\$42,500	\$25,987
	< 1 Year Experience	Solo	7	\$15,000	\$16,600	\$20,000	\$20,800	\$17,089
		2 - 9	3	\$16,000	\$20,000	\$20,000	\$20,000	\$18,667
		10+	5	\$20,000	\$20,000	\$26,000	\$30,000	\$23,200
		Total	15	\$16,000	\$18,720	\$20,000	\$26,000	\$18,250
	NY Totals	Solo	72	\$15,000	\$18,750	\$24,960	\$35,000	\$20,625
		2 - 9	64	\$17,000	\$20,000	\$25,000	\$30,000	\$21,695
		10+	49	\$25,000	\$30,000	\$31,400	\$45,000	\$29,401
		Total	185	\$16,000	\$20,000	\$25,000	\$35,000	\$21,381

Figure A28
Perceptions of Number of Attorneys in Local Community

	Size of Firm						Region Total		NY Total	
	Solo		2 - 9		10+		%	N	%	N
	%	N	%	N	%	N				
Too many	68%	28	65%	15	83%	5	68%	48	43%	391
About right	22%	9	22%	5	17%	1	22%	15	35%	316
Too few	0%	0	9%	2	0%	0	2%	2	1%	15
Don't know	10%	4	4%	1	0%	0	8%	5	21%	143
Total	100%	41	100%	23	100%	6	100%	70	100%	865

Figure A29
Perceptions of Firm's Financial Health

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	N	%	N
		%	N	%	N	%	N				
Perceptions of Firm's Economic Circumstances	Better in 2003 than 2002	32%	13	48%	11	50%	3	36%	27	36%	332
	Same	46%	19	30%	7	33%	2	42%	28	38%	340
	Worse in 2003 than 2002	22%	9	22%	5	17%	1	22%	15	26%	200
	Total	100%	41	100%	23	100%	6	100%	70	100%	872
Expectations of Firm's Economic Conditions	Will be better in 2004 than in 2003	41%	17	52%	12	83%	5	45%	34	41%	349
	Will be the same in 2004	44%	18	43%	10	17%	1	43%	29	46%	418
	Will be worse in 2004 than 2003	15%	6	4%	1	0%	0	12%	7	13%	106
	Total	100%	41	100%	23	100%	6	100%	70	100%	873

Figure A30
Office Space Per Attorney (Square Feet)

		Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Region	Solo	35	315	500	1,100	2,000	728
	2 - 9	17	500	800	1,000	1,500	778
	10+	6	556	659	700	714	631
	Total	58	350	600	1,000	1,600	736
NY Total	Solo	413	375	650	1,200	2,400	897
	2 - 9	284	500	733	1,000	1,667	805
	10+	69	615	721	857	1,154	736
	Total	766	400	686	1,100	2,400	879

Figure A31
Record Keeping and Tracking Practices

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	N	%	N
		%	N	%	N	%	N				
Keep Records of Work Performed For Clients	Always	34%	14	59%	13	100%	6	42%	33	42%	388
	Always (except non-hourly cases)	29%	12	23%	5	0%	0	27%	17	26%	222
	Most of the time	5%	2	9%	2	0%	0	6%	4	14%	127
	Sometimes	27%	11	0%	0	0%	0	19%	11	14%	111
	Never	5%	2	9%	2	0%	0	6%	4	3%	23
Total		100%	41	100%	22	100%	6	100%	69	100%	871
Tracking Increment	6 Minutes	68%	26	79%	15	83%	5	71%	46	64%	570
	10 Minutes	11%	4	5%	1	0%	0	9%	5	7%	67
	15 Minutes	13%	5	16%	3	17%	1	14%	9	19%	144
	30 Minutes	5%	2	0%	0	0%	0	4%	2	2%	17
	60 Minutes	0%	0	0%	0	0%	0	0%	0	5%	27
	Daily rate	0%	0	0%	0	0%	0	0%	0	1%	4
	None	3%	1	0%	0	0%	0	2%	1	2%	15
Total		100%	38	100%	19	100%	6	100%	63	100%	844

**Figure A32
Professional Liability Coverage**

		Size of Firm			Region Total	NY Total
		Solo	2 - 9	10+		
Base		41	22	6	69	873
Professional Liability Coverage	Yes	78%	91%	100%	82%	74%
	No	22%	9%	0%	18%	26%
	Total	100%	100%	100%	100%	100%
Current Level of Coverage Per Claim	Base	30	17	5	52	657
	Median	\$500,000	\$1,000,000	\$3,000,000	\$500,000	\$1,000,000
	Percentile 25	\$250,000	\$500,000	\$2,000,000	\$500,000	\$500,000
	Percentile 75	\$1,000,000	\$2,000,000	\$3,000,000	\$1,000,000	\$1,000,000
	Percentile 95	\$1,000,000	\$5,000,000	\$4,000,000	\$3,000,000	\$2,000,000
	Mean	\$643,333	\$1,470,588	\$2,600,000	\$921,093	\$872,549
Deductible Per Claim	Base	30	17	6	53	649
	Median	\$5,000	\$5,000	\$10,000	\$5,000	\$5,000
	Percentile 25	\$2,500	\$5,000	\$10,000	\$2,500	\$2,500
	Percentile 75	\$5,000	\$10,000	\$10,000	\$10,000	\$5,000
	Percentile 95	\$10,000	\$25,000	\$25,000	\$10,000	\$10,000
	Mean	\$4,167	\$8,059	\$12,500	\$5,492	\$5,951
Annual Premium Per Attorney	Base	30	15	5	50	629
	Median	\$1,792	\$1,500	\$2,000	\$1,674	\$2,333
	Percentile 25	\$1,500	\$1,100	\$1,200	\$1,418	\$1,700
	Percentile 75	\$2,300	\$2,300	\$2,000	\$2,300	\$3,500
	Percentile 95	\$3,000	\$2,500	\$2,172	\$2,900	\$5,500
	Mean	\$2,052	\$1,595	\$1,634	\$1,932	\$2,873

Figure A33
Marketing Activities to Generate Business

		Size of Firm						Region Total		NY Total	
		Solo		2 - 9		10+		%	N	%	N
		%	N	%	N	%	N				
Marketing Activities	Listing in legal directory	59%	17	65%	11	67%	4	61%	32	57%	405
	Web site	34%	10	41%	7	67%	4	38%	21	37%	276
	Yellow page block display	31%	9	47%	8	33%	2	35%	19	32%	256
	Firm brochure & resume	17%	5	41%	7	50%	3	25%	15	22%	202
	Write articles	17%	5	53%	9	50%	3	28%	17	19%	162
	Hold seminars for clients	17%	5	35%	6	50%	3	23%	14	16%	146
	Client newsletters	7%	2	12%	2	50%	3	10%	7	13%	100
	Firm marketing plan	0%	0	18%	3	17%	1	5%	4	12%	79
	Newspaper advertising	10%	3	6%	1	17%	1	9%	5	10%	85
	Radio/television ads	7%	2	6%	1	0%	0	6%	3	4%	38
	Employment of PR firm	0%	0	12%	2	0%	0	3%	2	2%	19
	Other	28%	8	18%	3	0%	0	24%	11	31%	169
Number of Marketing Activities Used	None (0)	29%	12	26%	6	0%	0	28%	18	28%	195
	One (1)	29%	12	9%	2	17%	1	24%	15	22%	185
	Two (2)	20%	8	26%	6	17%	1	21%	15	22%	194
	Three (3)	10%	4	9%	2	17%	1	10%	7	12%	118
	Four (4)	5%	2	4%	1	17%	1	5%	4	6%	60
	Five (5)	2%	1	17%	4	0%	0	6%	5	5%	50
	Six or more (6+)	5%	2	9%	2	33%	2	7%	6	4%	73
Total		100%	41	100%	23	100%	6	100%	70	100%	875

B. ROCHESTER REGION

A. Distribution of Law Firm Size

Figure B1: Distribution of Law Firm Sizes

B. Primary Areas of Concentration

Figure B2: Area of Law Generating Most Income

Figure B3: Areas of Law Generating Most Income (Percentage Ranked in Top Three)

Figure B4: Area of Law Generating Most Billable Hours

Figure B5: Areas of Law Generating Most Billable Hours (Percentage Ranked in Top Three)

Figure B6: Mean Percentage of Total Billable Hours Devoted to Specific Areas of Law

C. Billing Rates

Figure B7: Equity & Non-Equity Partners' Billing Rates

Figure B8: Non-Partner Attorneys' Billings Rates by Experience

Figure B9: Paralegal/Legal Assistant Billing Rates by Experience

Figure B10: Most Recent Change in Billing Rates

Figure B11: Change in Billing Rates by Most Recent Change

D. Attorney Work Week (Hours and Activities)

Figure B12: Detailed Analysis of Total Hours Attorneys Work Per Week

Figure B13: Mean Hours Attorneys Allocate to Specific Activities Per Week

E. Billable Hours, Chargeable Expenses and Billing, Payment & Collections Policies

Figure B14: How Law Firms Bill Clients (Share of Hours)

Figure B15: Mean Allocation of Chargeable Hours by Attorneys Per Week

Figure B16: Billable Hours Policies

Figure B17: Frequency Law Firms Charge Clients for Specific Expenses Incurred

Figure B18: Billing, Payment and Collection Practices

Figure B19: Share of Chargeable Hours/Fees Written Off or Uncollected

Figure B20: Expenses Incurred by Firm Included in Chargeable Attorney Hours

F. Staffing

Figure B21: Level of Support Staff

Figure B22: Recent Changes in Attorney and Support Staff

Figure B23: Use of Part-time/Temporary Staff

G. Compensation/Salaries

Figure B24: Detailed Analysis of Equity and Non-Equity Partners' Annual Compensation

Figure B25: Detailed Analysis of Non-Partner Attorneys' Annual Salary by Experience

Figure B26: Detailed Analysis of Paralegal's Annual Salary by Experience

Figure B27: Detailed Analysis of Secretaries' Annual Salary by Experience

H. Perceptions of Local Legal Business Climate

Figure B28: Perceptions of Number of Attorneys in Local Community

Figure B29: Perceptions of Firm's Financial Health

I. Other Business Related Issues

Figure B30: Office Space Per Attorney

Figure B31: Record Keeping and Tracking Practices

Figure B32: Professional Liability Coverage

Figure B33: Marketing Activities Used to Generate Business

Figure B1
Distribution of Law Firm Sizes
(Base =56)

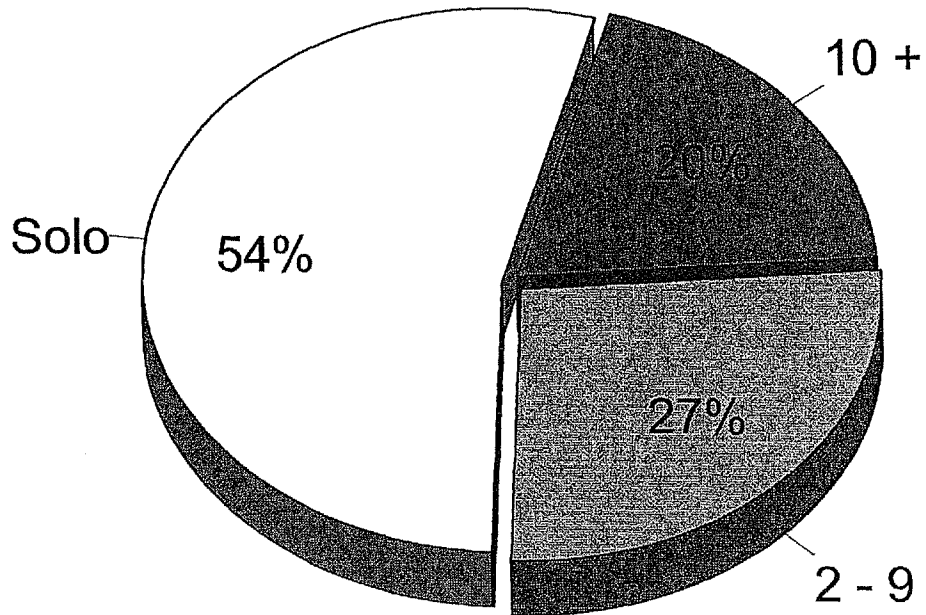


Figure B2
Area of Law Generating Most Income in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	30	15	11	56	870
Trusts and Estates Law	17%	27%	0%	18%	13%
Family Law	17%	7%	0%	14%	10%
Real Property Law	13%	13%	9%	13%	21%
Tort & Personal Injury (Plaintiff)	7%	7%	0%	6%	7%
Criminal Law (Private Defense)	7%	7%	0%	6%	3%
Litigation, General Civil Practice	7%	0%	18%	6%	6%
Debtor and Creditor	7%	0%	9%	5%	1%
General Practice	3%	13%	0%	5%	4%
Workers' Compensation	3%	7%	9%	4%	1%
Bankruptcy, Insolvency, Reorganization	3%	0%	0%	3%	3%
Intellectual Property	3%	0%	0%	3%	1%
Labor/Employment (Defense)	3%	0%	0%	3%	1%
Appellate Practice	3%	0%	0%	3%	1%
Elder Law	3%	0%	0%	3%	<1%
Patents	3%	0%	0%	3%	<1%
Litigation, Commercial Practice	0%	7%	9%	2%	5%
Insurance (Defense)	0%	7%	0%	1%	1%
Environmental Law	0%	7%	0%	1%	<1%
Corporate Practice (General)	0%	0%	27%	1%	4%
Tort & Personal Injury (Defense)	0%	0%	18%	1%	1%
Immigration/Naturalization Law	0%	0%	0%	0%	2%
Labor/Employment (Plaintiff)	0%	0%	0%	0%	1%
Criminal Law (Public Defense)	0%	0%	0%	0%	1%
Civil Rights (Plaintiff)	0%	0%	0%	0%	1%
Tax Law - Personal	0%	0%	0%	0%	1%
Municipal Law	0%	0%	0%	0%	1%
Administrative/Regulatory Law	0%	0%	0%	0%	1%
Tax Law - Corporate/Business	0%	0%	0%	0%	1%
Health Law	0%	0%	0%	0%	1%
Other	0%	0%	0%	0%	7%
Total	100%	100%	100%	100%	100%

Figure B3
Areas of Law (Top 3) Generating Most Income in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	30	15	11	56	870
Real Property Law	53%	60%	55%	55%	57%
Trusts and Estates Law	30%	40%	18%	32%	33%
Criminal Law (Private Defense)	33%	13%	0%	28%	9%
Family Law	23%	27%	9%	24%	19%
General Practice	23%	20%	0%	22%	24%
Tort & Personal Injury (Plaintiff)	17%	20%	9%	17%	13%
Litigation, General Civil Practice	10%	13%	45%	12%	21%
Bankruptcy, Insolvency, Reorganization	13%	7%	0%	12%	6%
Debtor and Creditor	10%	13%	9%	11%	3%
Corporate Practice (General)	10%	7%	36%	10%	15%
Elder Law	10%	0%	0%	8%	3%
Workers' Compensation	7%	7%	9%	7%	1%
Intellectual Property	7%	0%	0%	5%	5%
Litigation, Commercial Practice	3%	7%	27%	5%	11%
Labor/Employment (Defense)	3%	7%	9%	4%	1%
Appellate Practice	3%	7%	0%	4%	2%
Insurance (Defense)	3%	7%	0%	4%	2%
Banking and Savings Institutions	3%	0%	9%	3%	1%
Administrative/Regulatory Law	0%	13%	0%	3%	2%
Tax Law - Personal	3%	0%	0%	3%	3%
Patents	3%	0%	0%	3%	1%
Civil Rights (Defense)	3%	0%	0%	3%	<1%
Municipal Law	0%	7%	9%	2%	3%
Environmental Law	0%	7%	0%	1%	1%
Transportation Law	0%	7%	0%	1%	<1%
Tort & Personal Injury (Defense)	0%	0%	18%	1%	2%
Insurance (Plaintiff)	0%	0%	9%	0%	2%
Product Liability Law (Defense)	0%	0%	9%	0%	<1%
Labor/Employment (Plaintiff)	0%	0%	0%	0%	4%
Immigration/Naturalization Law	0%	0%	0%	0%	3%
Criminal Law (Public Defense)	0%	0%	0%	0%	3%
Construction Law	0%	0%	0%	0%	2%
Arbitration/Mediation	0%	0%	0%	0%	2%
Tax Law - Corporate/Business	0%	0%	0%	0%	2%
Civil Rights (Plaintiff)	0%	0%	0%	0%	2%
Health Law	0%	0%	0%	0%	1%
Zoning and Land Development	0%	0%	0%	0%	1%
Finance and Securities Law	0%	0%	0%	0%	1%
Entertainment & Sports Law	0%	0%	0%	0%	1%
Product Liability Law (Plaintiff)	0%	0%	0%	0%	1%
Public Contract Law	0%	0%	0%	0%	1%
Other	3%	7%	0%	4%	8%

Figure B4
Area of Law Generating Most Billable Hours in Region

	Size of Firm			Region Total	NY Total
	Solo	2 - 9	10+		
	Base 30	15	11	56	837
Trusts and Estates Law	13%	27%	0%	16%	12%
Family Law	17%	0%	0%	13%	12%
Real Property Law	10%	20%	9%	12%	23%
Criminal Law (Private Defense)	13%	7%	0%	12%	3%
Tort & Personal Injury (Plaintiff)	7%	7%	0%	6%	5%
Debtor and Creditor	7%	0%	9%	5%	1%
General Practice	3%	13%	0%	5%	4%
Workers' Compensation	3%	7%	9%	4%	1%
Litigation, General Civil Practice	3%	0%	27%	3%	6%
Intellectual Property	3%	0%	0%	3%	2%
Bankruptcy, Insolvency, Reorganization	3%	0%	0%	3%	2%
Labor/Employment (Defense)	3%	0%	0%	3%	1%
Elder Law	3%	0%	0%	3%	<1%
Zoning and Land Development	3%	0%	0%	3%	<1%
Patents	3%	0%	0%	3%	<1%
Natural Resources Law	3%	0%	0%	3%	<1%
Litigation, Commercial Practice	0%	7%	18%	2%	5%
Insurance (Defense)	0%	7%	0%	1%	1%
Environmental Law	0%	7%	0%	1%	<1%
Tort & Personal Injury (Defense)	0%	0%	18%	1%	1%
Corporate Practice (General)	0%	0%	9%	0%	4%
Immigration/Naturalization Law	0%	0%	0%	0%	2%
Labor/Employment (Plaintiff)	0%	0%	0%	0%	2%
Criminal Law (Public Defense)	0%	0%	0%	0%	2%
Tax Law - Personal	0%	0%	0%	0%	1%
Municipal Law	0%	0%	0%	0%	1%
Administrative/Regulatory Law	0%	0%	0%	0%	1%
Tax Law - Corporate/Business	0%	0%	0%	0%	1%
Health Law	0%	0%	0%	0%	1%
Civil Rights (Plaintiff)	0%	0%	0%	0%	1%
Appellate Practice	0%	0%	0%	0%	1%
Insurance (Plaintiff)	0%	0%	0%	0%	1%
Arbitration/Mediation	0%	0%	0%	0%	1%
Other	0%	0%	0%	0%	5%
Total	100%	100%	100%	100%	100%

Figure B5
Areas of Law (Top 3) Generating Most Billable Hours
in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	30	15	11	56	837
Real Property Law	40%	67%	55%	46%	57%
Trusts and Estates Law	30%	47%	18%	33%	32%
Criminal Law (Private Defense)	33%	13%	0%	28%	9%
Family Law	23%	27%	9%	24%	20%
General Practice	23%	20%	0%	22%	22%
Tort & Personal Injury (Plaintiff)	17%	13%	9%	16%	12%
Litigation, General Civil Practice	10%	13%	45%	12%	21%
Bankruptcy, Insolvency, Reorganization	10%	7%	0%	9%	5%
Corporate Practice (General)	10%	0%	36%	9%	15%
Debtor and Creditor	7%	13%	9%	8%	3%
Elder Law	10%	0%	0%	8%	3%
Workers' Compensation	7%	7%	9%	7%	1%
Intellectual Property	7%	0%	0%	5%	5%
Litigation, Commercial Practice	3%	7%	27%	5%	11%
Insurance (Defense)	3%	7%	9%	4%	2%
Appellate Practice	3%	7%	0%	4%	3%
Labor/Employment (Defense)	3%	7%	0%	4%	1%
Banking and Savings Institutions	3%	0%	9%	3%	1%
Administrative/Regulatory Law	0%	13%	0%	3%	2%
Tax Law - Personal	3%	0%	0%	3%	3%
Zoning and Land Development	3%	0%	0%	3%	2%
Patents	3%	0%	0%	3%	1%
Natural Resources Law	3%	0%	0%	3%	<1%
Civil Rights (Defense)	3%	0%	0%	3%	<1%
Municipal Law	0%	7%	9%	2%	3%
Environmental Law	0%	7%	0%	1%	1%
Transportation Law	0%	7%	0%	1%	<1%
Tort & Personal Injury (Defense)	0%	0%	18%	1%	2%
Insurance (Plaintiff)	0%	0%	9%	0%	2%
Product Liability Law (Defense)	0%	0%	9%	0%	<1%
Labor/Employment (Plaintiff)	0%	0%	0%	0%	4%
Immigration/Naturalization Law	0%	0%	0%	0%	3%
Criminal Law (Public Defense)	0%	0%	0%	0%	3%
Tax Law - Corporate/Business	0%	0%	0%	0%	3%
Construction Law	0%	0%	0%	0%	2%
Arbitration/Mediation	0%	0%	0%	0%	2%
Civil Rights (Plaintiff)	0%	0%	0%	0%	2%
Health Law	0%	0%	0%	0%	2%
Finance and Securities Law	0%	0%	0%	0%	1%
Entertainment & Sports Law	0%	0%	0%	0%	1%
Product Liability Law (Plaintiff)	0%	0%	0%	0%	1%
Other	3%	7%	0%	4%	8%

Figure B6
Mean Percentage of Billable Hours Devoted to Specific Areas of Law
in Region

	Size of Firm			Region	NY
	Solo	2 - 9	10+	Total	Total
Base	28	11	9	48	738
Trusts and Estates Law	14%	17%	1%	14%	11%
Real Property Law	11%	20%	12%	12%	21%
Family Law	14%	2%	2%	12%	10%
General Practice	8%	12%	0%	8%	6%
Criminal Law (Private Defense)	8%	1%	0%	7%	2%
Tort & Personal Injury (Plaintiff)	7%	7%	3%	7%	4%
Litigation, General Civil Practice	3%	5%	19%	4%	6%
Workers' Compensation	3%	7%	11%	4%	<1%
Intellectual Property	4%	0%	0%	3%	2%
Debtor and Creditor	4%	0%	0%	3%	1%
Elder Law	3%	0%	0%	2%	1%
Bankruptcy, Insolvency, Reorganization	3%	0%	0%	2%	2%
Litigation, Commercial Practice	1%	5%	5%	2%	4%
Labor/Employment (Defense)	2%	2%	0%	2%	1%
Patents	2%	0%	0%	2%	<1%
Insurance (Defense)	1%	5%	2%	2%	1%
Civil Rights (Defense)	2%	0%	0%	1%	<1%
Corporate Practice (General)	1%	0%	10%	1%	4%
Zoning and Land Development	1%	0%	0%	1%	<1%
Natural Resources Law	1%	0%	0%	1%	<1%
Administrative/Regulatory Law	0%	5%	0%	1%	1%
Municipal Law	0%	3%	0%	0%	1%
Transportation Law	0%	3%	0%	0%	<1%
Tort & Personal Injury (Defense)	0%	0%	9%	0%	1%
Tax Law - Personal	0%	0%	0%	0%	1%
Insurance (Plaintiff)	0%	0%	2%	0%	1%
Product Liability Law (Defense)	0%	0%	1%	0%	<1%
Immigration/Naturalization Law	0%	0%	0%	0%	2%
Labor/Employment (Plaintiff)	0%	0%	0%	0%	2%
Tax Law - Corporate/Business	0%	0%	0%	0%	1%
Arbitration/Mediation	0%	0%	0%	0%	1%
Criminal Law (Public Defense)	0%	0%	0%	0%	1%
Health Law	0%	0%	0%	0%	1%
Appellate Practice	0%	0%	0%	0%	1%
Civil Rights (Plaintiff)	0%	0%	0%	0%	1%
Others (Each less than 1%)	0%	2%	0%	1%	6%

Figure B7
Average Attorney Billing Rates
For Law Firm Equity and Non-Equity Partners by Size of Firm

			Base	Percentile 25	Median	Percentile 75	Percentile 95	Mean
Equity Partners	Region	Solo	26	\$150	\$175	\$185	\$200	\$168
		2 - 9	13	\$165	\$185	\$200	\$250	\$184
		10+	11	\$175	\$200	\$250	\$333	\$209
		Total	50	\$150	\$175	\$185	\$225	\$173
	NY Totals	Solo	449	\$175	\$230	\$275	\$350	\$233
		2 - 9	271	\$175	\$250	\$320	\$400	\$251
		10+	71	\$190	\$300	\$375	\$512	\$295
		Total	791	\$175	\$240	\$295	\$375	\$236
Non-Equity Partners	Region	Solo *	-	-	-	-	-	-
		2 - 9	4	\$138	\$150	\$168	\$185	\$153
		10+	6	\$150	\$188	\$250	\$290	\$203
		Total	10	\$150	\$150	\$185	\$250	\$165
	NY Totals	Solo *	-	-	-	-	-	-
		2 - 9	106	\$150	\$175	\$250	\$350	\$202
		10+	52	\$175	\$250	\$350	\$425	\$256
		Total	158	\$150	\$200	\$250	\$375	\$213

* Not applicable.