

**BUSINESS PUBLICATION CIRCULATION STATEMENT
FOR THE 6 MONTH PERIOD ENDED DECEMBER 2008**

No attempt has been made to rank the information contained in this report in order of importance, since BPA Worldwide believes this is a judgment, which must be made by the user of the report.

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**JOURNAL OF
ACCOUNTANCY**
Reliable. Resourceful. Respected.

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FIELD SERVED

THE JOURNAL OF ACCOUNTANCY serves members of the American Institute of Certified Public Accountants and others allied to the field.

DEFINITION OF RECIPIENT QUALIFICATION

Qualified recipients are members of the American Institute of Certified Public Accountants and others allied to the field.

AVERAGE NON-QUALIFIED CIRCULATION	
NON-QUALIFIED Not Included Elsewhere	Copies
Other Paid Circulation _____	-
Advertiser and Agency _____	-
Rotated or Occasional _____	-
Allocated for Trade Shows and Conventions _____	-
All Other _____	42,564
TOTAL	42,564

*See Paragraph 11

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR PERIOD						
QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual _____	15,471	4.5	-	-	15,471	4.5
Sponsored Individually Addressed _____	-	-	-	-	-	-
*Membership Benefit _____	331,186	95.5	-	-	331,186	95.5
Multi-Copy Same Addressee _____	-	-	-	-	-	-
Single Copy Sales _____	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	346,657	100.0	-	-	346,657	100.0

2. QUALIFIED CIRCULATION BY ISSUES WITH REMOVALS AND ADDITIONS FOR PERIOD											
2008 Issue	*Number Removed	*Number Added	Qualified Non-Paid	Qualified Paid	Total Qualified	2008 Issue	*Number Removed	*Number Added	Qualified Non-Paid	Qualified Paid	Total Qualified
July _____			-	346,732	346,732	November _____			-	353,381	353,381
August _____			-	349,277	349,277	December _____			-	333,252	333,252
October _____			-	349,803	349,803	TOTAL					

*See Paragraph 11

3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2008
 This issue is 2.3% or 8,068 copies above the average of the other 5 issues reported in Paragraph two.

BUSINESS AND INDUSTRY	TOTAL QUALIFIED	PERCENT OF TOTAL	PAID	NON-PAID
Members of American Institute of Certified Public Accountants and others allied to the field. _____	353,381	100.0	353,381	-
TOTAL QUALIFIED CIRCULATION	353,381	100.0	353,381	-

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2008							
QUALIFICATION SOURCE	Qualified Within			Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
	1 year	2 years	3 years				
I. TOTAL - Personal direct request from the recipient:	15,851	-	-	-	15,851	15,851	4.5
a. Written	15,851	-	-	-	15,851	15,851	4.5
b. Telecommunication	-	-	-	-	-	-	-
c. Electronic	-	-	-	-	-	-	-
II. TOTAL - Request from recipient's company:	-	-	-	-	-	-	-
a. Written	-	-	-	-	-	-	-
b. Telecommunication	-	-	-	-	-	-	-
c. Electronic	-	-	-	-	-	-	-
III. TOTAL - Membership Benefit:	337,530	-	-	-	337,530	337,530	95.5
a. Individual	337,530	-	-	-	337,530	337,530	95.5
b. Organizational	-	-	-	-	-	-	-
IV. TOTAL - Communication from recipient or recipient's company (other than request):	-	-	-	-	-	-	-
a. Written	-	-	-	-	-	-	-
b. Telecommunication	-	-	-	-	-	-	-
c. Electronic	-	-	-	-	-	-	-
V. TOTAL - Sources other than above (listed alphabetically):	-	-	-	-	-	-	-
Association rosters and directories	-	-	-	-	-	-	-
Business directories	-	-	-	-	-	-	-
Independent field reports	-	-	-	-	-	-	-
Licensees - National, State or Local Government	-	-	-	-	-	-	-
Manufacturer's, distributor's and wholesaler's lists	-	-	-	-	-	-	-
Other sources	-	-	-	-	-	-	-
VI. TOTAL - Single Copy Sales:	-	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	353,381	-	-	-	353,381	353,381	100.0
PERCENT	100.0	-	-	-	100.0	100.0	100.0

Paid Source Information can be reported at the option of the publisher.

3c. MAILING ADDRESS BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2008				
MAILING ADDRESS	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Individuals by name and title and/or function	-	321,577	321,577	91.0
Individuals by name only	-	14,135	14,135	4.0
Titles or functions only	-	10,601	10,601	3.0
Company names only	-	7,068	7,068	2.0
Multi-Copy Same Addressee copies	-	-	-	-
Single Copy Sales	-	-	-	-
TOTAL QUALIFIED CIRCULATION	-	353,381	353,381	100.0

4. GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2008									
State & Zip Code	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State & Zip Code	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
039-049 Maine	-	1,106	1,106		400-427 Kentucky	-	4,049	4,049	
030-038 New Hampshire	-	1,287	1,287		370-385 Tennessee	-	6,818	6,818	
050-059 Vermont	-	698	698		350-369 Alabama	-	5,119	5,119	
010-027 Massachusetts	-	8,994	8,994		386-397 Mississippi	-	2,291	2,291	
028-029 Rhode Island	-	1,307	1,307		EAST SO. CENTRAL	-	18,277	18,277	5.2
060-069 Connecticut	-	6,264	6,264		716-729 Arkansas	-	2,541	2,541	
NEW ENGLAND	-	19,656	19,656	5.6	700-714 Louisiana	-	4,680	4,680	
100-149 New York	-	24,724	24,724		730-749 Oklahoma	-	3,593	3,593	
070-089 New Jersey	-	17,521	17,521		750-799 Texas	-	24,991	24,991	
150-196 Pennsylvania	-	15,754	15,754		WEST SO. CENTRAL	-	35,805	35,805	10.1
MIDDLE ATLANTIC	-	57,999	57,999	16.4	590-599 Montana	-	1,103	1,103	
430-459 Ohio	-	13,590	13,590		832-838 Idaho	-	1,442	1,442	
460-479 Indiana	-	6,685	6,685		820-831 Wyoming	-	517	517	
600-629 Illinois	-	19,094	19,094		800-816 Colorado	-	7,761	7,761	
480-499 Michigan	-	10,124	10,124		870-884 New Mexico	-	1,505	1,505	
530-549 Wisconsin	-	6,253	6,253		850-865 Arizona	-	5,382	5,382	
EAST NO. CENTRAL	-	55,746	55,746	15.8	840-847 Utah	-	2,885	2,885	
550-567 Minnesota	-	7,201	7,201		889-898 Nevada	-	1,989	1,989	
500-528 Iowa	-	3,441	3,441		MOUNTAIN	-	22,584	22,584	6.4
630-658 Missouri	-	6,093	6,093		995-999 Alaska	-	660	660	
580-588 North Dakota	-	765	765		980-994 Washington	-	6,860	6,860	
570-577 South Dakota	-	779	779		970-979 Oregon	-	3,875	3,875	
680-693 Nebraska	-	2,035	2,035		900-961 California	-	30,665	30,665	
660-679 Kansas	-	3,299	3,299		967-968 Hawaii	-	1,344	1,344	
WEST NO. CENTRAL	-	23,613	23,613	6.7	PACIFIC	-	43,404	43,404	12.3
197-199 Delaware	-	940	940		UNITED STATES	-	345,485	345,485	97.8
206-219 Maryland	-	8,662	8,662		969 & 004-009 U.S. Territories	-	978	978	
200-205 Washington, DC	-	1,228	1,228		Canada	-	1,310	1,310	
220-246 Virginia	-	12,063	12,063		Mexico	-	27	27	
247-268 West Virginia	-	1,442	1,442		Other International	-	5,581	5,581	
270-289 North Carolina	-	11,085	11,085		APO/FPO	-	-	-	
290-299 South Carolina	-	3,780	3,780		TOTAL QUALIFIED CIRCULATION	-	353,381	353,381	100.0
300-319 Georgia	-	11,091	11,091						
320-349 Florida	-	18,110	18,110						
SOUTH ATLANTIC	-	68,401	68,401	19.3					

TOTAL NEW AND RENEWED QUALIFIED PAID SUBSCRIPTIONS ORDERED/SOLD FOR THE PERIOD
Includes gross subscription sales/orders with unpaid invoices pending.

Average Annual Order Price: 12 issues for \$31.66	Total	Percent
5. PRICES (SEE PARAGRAPH 11)		
Offers (≥ 5% of Total Orders) 12 for \$31.66		
TOTAL		

6. LENGTH OF SUBSCRIPTIONS (SEE PARAGRAPH 11)	Total	Percent
Less than 1 year _____		
1 year or more (but less than two) _____		
2 years or more (but less than three) _____		
3 years or more _____		
TOTAL		

7. USE OF FREE PROMOTIONAL INCENTIVES (SEE PARAGRAPH 11)	Total	Percent
Ordered without promotional incentive _____		
Ordered with editorial promotional incentive including reprints _____		
Ordered with other promotional incentive _____		
TOTAL		

8. HOW ORDERED (SEE PARAGRAPH 11)	Total	Percent
Ordered by Individuals _____		
Ordered by sponsors, individually addressed _____		
Membership benefit _____		
Ordered as multi-copy same addressee _____		
Ordered with other product or service _____		
TOTAL		

9. AVERAGE ANNUAL AUDITED QUALIFIED CIRCULATION AND CURRENT UNAUDITED CIRCULATION STATEMENTS

6-Month Period Ended:	Audited Data	Audited Data	Circulation Claim	Circulation Claim
	2006	2007	January - June 2008*	July - December 2008*
Total Audit Average Qualified: _____	315,019	336,425	343,631	346,657
Qualified Non-Paid: _	-	-	-	-
Qualified Paid: _____	315,019	336,425	343,631	346,657
Post Expire Copies included in Paid Circulation: _	**NC	**NC	**NC	**NC
Average Annual Order Price:	**NC	\$31.53	\$31.84	\$31.66

10. PAID CIRCULATION DATA (SEE PARAGRAPH 11)

\$31.66	Average Annual Subscription Order Price for the Period Required (includes promotional incentive value, if any)
12	Issues Per Year
**NC	All Single Copy Sales Prices for the Period
**NC	Renewal Rate of Paid Subscribers (Optional)

***NOTE: 2008 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.**
 **NC = None Claimed.

11. ADDITIONAL DATA

PARAGRAPH 1:

Qualified paid Benefit of Membership subscriptions averaging 331,186 copies were sold to qualified recipients at the following subscription prices: \$31.32 Member's yearly subscription price in included in the dues and is non-deductible therefrom.

PARAGRAPH 2:

Additions and removals are not required for paid circulation.

PARAGRAPHS 5-8, 9 & 10:

The publisher states that qualified paid subscription sales for the period are not available and therefore not reported herein.

PUBLISHER'S AFFIDAVIT

We hereby make oath and say that all data set forth in this statement are true.		Date signed	February 2, 2009
Joanne E. Fiore, Publisher/Editor-in-Chief		State	North Carolina
Leslie Cunningham, Marketing Manager		County	Durham
(At least one of the above signatures must be that of an officer of the publishing company or its authorized representative.)		Received by BPA Worldwide	February 2, 2009
IMPORTANT NOTE:		Type	PD
This unaudited circulation statement has been checked against the previous audit report. It will be included in the annual audit made by BPA Worldwide.		ID Number	J099P0D8