

**BUSINESS PUBLICATION CIRCULATION STATEMENT
FOR THE 6 MONTH PERIOD ENDED DECEMBER 2009**

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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Official Publication of: AICPA
Date Established: 1905
Issues Per Year: 12

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 _____	-
Digital _____	-
All Other _____	28,777
TOTAL	28,777

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR PERIOD						
QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual _____	9,611	2.9	-	-	9,611	2.9
Sponsored Individually Addressed _____	-	-	-	-	-	-
*Membership Benefit _____	326,934	97.1	-	-	326,934	97.1
Multi-Copy Same Addressee _____	-	-	-	-	-	-
Single Copy Sales _____	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	336,545	100.0	-	-	336,545	100.0

*See Paragraph 9

2. QUALIFIED CIRCULATION BY ISSUES WITH REMOVALS AND ADDITIONS FOR PERIOD											
2009 Issue	*Number Removed	*Number Added	Qualified Non-Paid	Qualified Paid	Total Qualified	2009 Issue	*Number Removed	*Number Added	Qualified Non-Paid	Qualified Paid	Total Qualified
July _____					344,798	October _____					347,258
August _____					335,120	November _____					318,985
September _____					345,998	December _____					327,115
						TOTAL					

*See Paragraph 9

3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009
 This issue is 6.2% or 21,073 copies below 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. _____	318,985	100.0	318,985	-
TOTAL QUALIFIED CIRCULATION	318,985	100.0	318,985	-

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009

Paid Circulation is Reported at the Option of the Publisher.

3c. MAILING ADDRESS BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009

MAILING ADDRESS	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Individuals by name and title and/or function _____	-	296,188	296,188	92.9
Individuals by name only _____	-	22,797	22,797	7.1
Titles or functions only _____	-	-	-	-
Company names only _____	-	-	-	-
Multi-Copy Same Addressee copies _____	-	-	-	-
Single Copy Sales _____	-	-	-	-
TOTAL QUALIFIED CIRCULATION	-	318,985	318,985	100.0

4. GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009

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 _____	-	949	949		400-427 Kentucky _____	-	3,581	3,581	
030-038 New Hampshire _____	-	1,137	1,137		370-385 Tennessee _____	-	6,240	6,240	
050-059 Vermont _____	-	644	644		350-369 Alabama _____	-	4,638	4,638	
010-027 Massachusetts _____	-	8,298	8,298		386-397 Mississippi _____	-	2,052	2,052	
028-029 Rhode Island _____	-	1,178	1,178		EAST SO. CENTRAL	-	16,511	16,511	5.2
060-069 Connecticut _____	-	5,648	5,648		716-729 Arkansas _____	-	2,262	2,262	
NEW ENGLAND	-	17,854	17,854	5.6	700-714 Louisiana _____	-	4,346	4,346	
100-149 New York _____	-	22,350	22,350		730-749 Oklahoma _____	-	3,339	3,339	
070-089 New Jersey _____	-	15,785	15,785		750-799 Texas _____	-	22,622	22,622	
150-196 Pennsylvania _____	-	14,196	14,196		WEST SO. CENTRAL	-	32,569	32,569	10.2
MIDDLE ATLANTIC	-	52,331	52,331	16.4	590-599 Montana _____	-	1,031	1,031	
430-459 Ohio _____	-	12,053	12,053		832-838 Idaho _____	-	1,310	1,310	
460-479 Indiana _____	-	6,085	6,085		820-831 Wyoming _____	-	485	485	
600-629 Illinois _____	-	17,416	17,416		800-816 Colorado _____	-	7,036	7,036	
480-499 Michigan _____	-	9,140	9,140		870-884 New Mexico _____	-	1,337	1,337	
530-549 Wisconsin _____	-	5,712	5,712		850-865 Arizona _____	-	4,895	4,895	
EAST NO. CENTRAL	-	50,406	50,406	15.7	840-847 Utah _____	-	2,692	2,692	
550-567 Minnesota _____	-	6,711	6,711		889-898 Nevada _____	-	1,812	1,812	
500-528 Iowa _____	-	3,185	3,185		MOUNTAIN	-	20,598	20,598	6.5
630-658 Missouri _____	-	5,607	5,607		995-999 Alaska _____	-	607	607	
580-588 North Dakota _____	-	708	708		980-994 Washington _____	-	6,266	6,266	
570-577 South Dakota _____	-	739	739		970-979 Oregon _____	-	3,527	3,527	
680-693 Nebraska _____	-	1,882	1,882		900-961 California _____	-	27,117	27,117	
660-679 Kansas _____	-	3,008	3,008		967-968 Hawaii _____	-	1,216	1,216	
WEST NO. CENTRAL	-	21,840	21,840	6.9	PACIFIC	-	38,733	38,733	12.1
197-199 Delaware _____	-	855	855		UNITED STATES	-	312,403	312,403	97.9
206-219 Maryland _____	-	7,714	7,714		969 & 004-009 U.S. Territories _____	-	1,225	1,225	
200-205 Washington, DC _____	-	1,104	1,104		Canada _____	-	1,040	1,040	
220-246 Virginia _____	-	10,877	10,877		Mexico _____	-	17	17	
247-268 West Virginia _____	-	1,295	1,295		Other International _____	-	4,251	4,251	
270-289 North Carolina _____	-	10,120	10,120		AP0/FPO _____	-	49	49	
290-299 South Carolina _____	-	3,440	3,440		TOTAL QUALIFIED CIRCULATION	-	318,985	318,985	100.0
300-319 Georgia _____	-	10,100	10,100						
320-349 Florida _____	-	16,056	16,056						
SOUTH ATLANTIC	-	61,561	61,561	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:	Total	Percent
5. PRICES (SEE PARAGRAPH 9)		
Offers (≥ 5% of Total Orders)		
TOTAL		

6. USE OF FREE PROMOTIONAL INCENTIVES (SEE PARAGRAPH 9)	Total	Percent
Ordered without promotional incentive _____		
Ordered with editorial promotional incentive including reprints _____		
Ordered with other promotional incentive _____		
TOTAL		

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

6-Month Period Ended:	Audited Data	Audited Data	Audited Data	Audited Data	Circulation Claim	Circulation Claim
	2006	2007	January - June 2008	July - December 2008	January - June 2009*	July - December 2009*
Total Audit Average Qualified: _____	315,019	336,425	343,631	342,401	338,830	336,545
Qualified Non-Paid: _____	-	-	-	-	-	-
Qualified Paid: _____	315,019	336,425	343,631	342,401	338,830	336,545
Post Expire Copies included in Paid Circulation: _____	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price: _____	**NC	\$31.53	\$31.84	\$31.66	**NC	**NC

***NOTE: January-December 2009 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.**

**NC = None Claimed.

8. PAID CIRCULATION DATA (SEE PARAGRAPH 11)

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

9. ADDITIONAL DATA

PARAGRAPH 1:

Qualified paid Benefit of Membership subscriptions averaging 326,934 copies were sold to qualified recipients at the following subscription prices: Member's yearly subscription price is included in the dues and is (deductible/non-deductible) therefrom.

PARAGRAPH 2:

Additions and removals are not required for paid circulation.

PARAGRAPHS 5 AND 6:

Paid data for these paragraphs 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 12, 2010
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 12, 2010
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	J099POD9