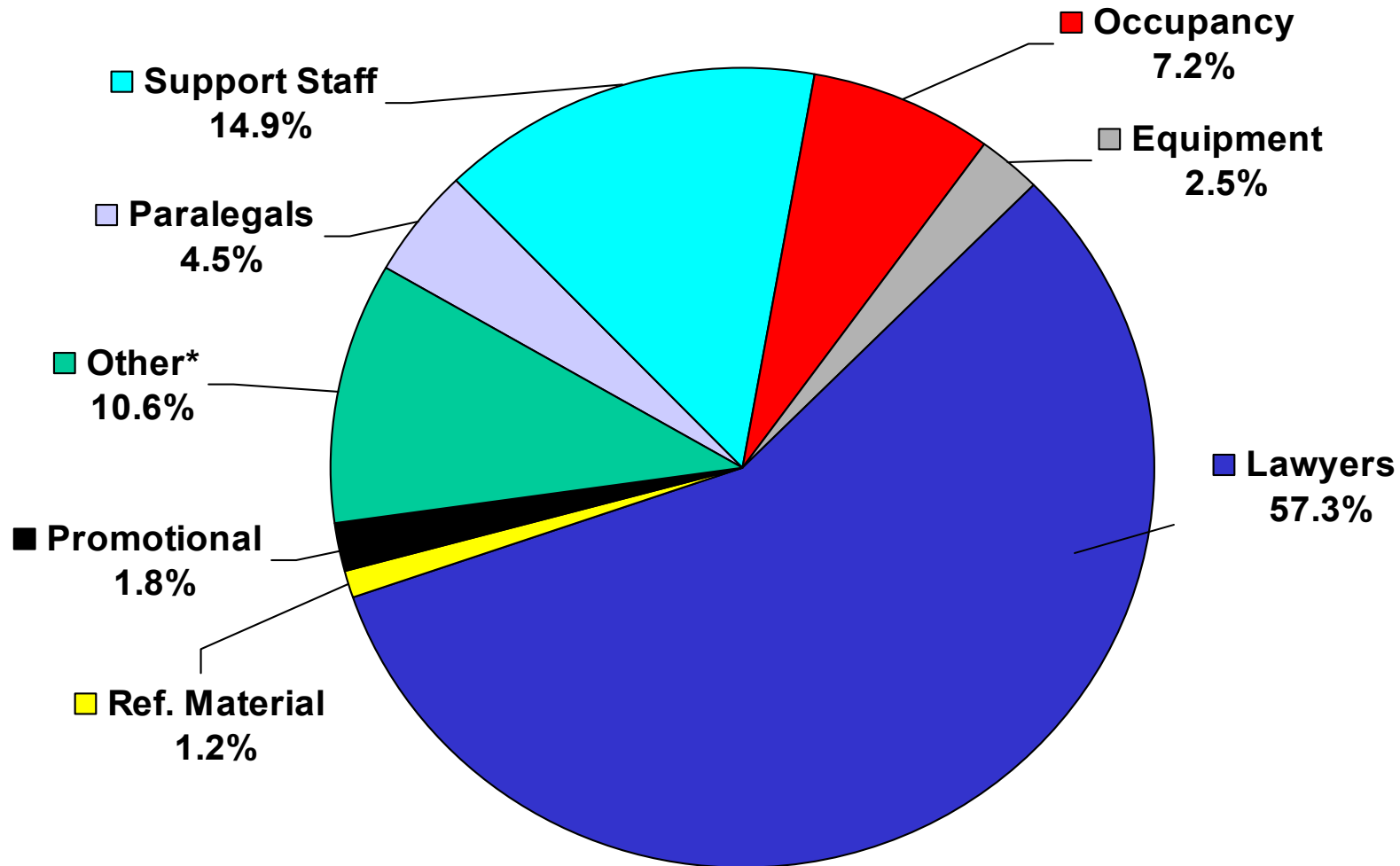


Average Expenditures Per Lawyer as Percentage of Gross Receipts



*Other expenses include: malpractice insurance premiums and settlements, payments to former partners, and all other expenses not shown separately.

Source: Altman Weil
2002 Survey of Law Firm Economics