



**BUSINESS PUBLICATION CIRCULATION STATEMENT
FOR THE 6 MONTH PERIOD ENDED JUNE 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.

No. 999/06-09

Two Corporate Drive, Ninth Floor
Shelton, CT 06484-6259
Phone: +1 203.447.2800
Fax: +1 203.447.2900
www.bpaww.com

A not-for-profit organization since 1931, BPA Worldwide is governed by a tripartite board comprising media owners, advertising agencies and advertisers. Spanning 25 countries, BPA serves more than 2,000 B-to-B publications and 500 consumer magazines, plus newspapers, events, Web sites, email newsletters, databases, wireless and other advertiser-supported media—as well as more than 2,600 advertiser and agency members.

Visit www.bpaww.com for the latest audit reports, membership information and publishing and advertising industry news.

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

American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110
Editorial
Tel: 919-402-4449
E-mail: joaed@aicpa.org
Advertising
Tel: 1-800-873-1677
Fax: 919-419-4731
E-mail: aicpamedia@aicpa.org
Classified Ads
Tel: 1-800-237-9851
E-mail: joa@rja-ads.com
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 _____	-
Electronic _____	-
All Other _____	27,413
TOTAL	27,413

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR PERIOD						
QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual _____	11,090	3.3	-	-	11,090	3.3
Sponsored Individually Addressed _____	-	-	-	-	-	-
*Membership Benefit _____	327,740	96.7	-	-	327,740	96.7
Multi-Copy Same Addressee _____	-	-	-	-	-	-
Single Copy Sales _____	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	338,830	100.0	-	-	338,830	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
January _____			-	329,636	329,636	April _____			-	341,832	341,832
February _____			-	335,049	335,049	May _____			-	344,098	344,098
March _____			-	338,550	338,550	June _____			-	343,815	343,815
						TOTAL					

*See Paragraph 9

3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF MAY 2009
 This issue is 1.9% or 6,322 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. _____	344,098	100.0	344,098	-
TOTAL QUALIFIED CIRCULATION	344,098	100.0	344,098	-

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

Paid Circulation is Reported at the Option of the Publisher.

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

MAILING ADDRESS	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Individuals by name and title and/or function _____	-	313,991	313,991	91.3
Individuals by name only _____	-	30,107	30,107	8.7
Titles or functions only _____	-	-	-	-
Company names only _____	-	-	-	-
Multi-Copy Same Addressee copies _____	-	-	-	-
Single Copy Sales _____	-	-	-	-
TOTAL QUALIFIED CIRCULATION	-	344,098	344,098	100.0

4. GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF MAY 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 _____	-	1,045	1,045		400-427 Kentucky _____	-	3,890	3,890	
030-038 New Hampshire _____	-	1,229	1,229		370-385 Tennessee _____	-	6,654	6,654	
050-059 Vermont _____	-	677	677		350-369 Alabama _____	-	4,949	4,949	
010-027 Massachusetts _____	-	8,777	8,777		386-397 Mississippi _____	-	2,237	2,237	
028-029 Rhode Island _____	-	1,282	1,282		EAST SO. CENTRAL	-	17,730	17,730	5.2
060-069 Connecticut _____	-	6,100	6,100		716-729 Arkansas _____	-	2,475	2,475	
NEW ENGLAND	-	19,110	19,110	5.6	700-714 Louisiana _____	-	4,585	4,585	
100-149 New York _____	-	24,299	24,299		730-749 Oklahoma _____	-	3,528	3,528	
070-089 New Jersey _____	-	17,108	17,108		750-799 Texas _____	-	24,182	24,182	
150-196 Pennsylvania _____	-	15,347	15,347		WEST SO. CENTRAL	-	34,770	34,770	10.1
MIDDLE ATLANTIC	-	56,754	56,754	16.5	590-599 Montana _____	-	1,075	1,075	
430-459 Ohio _____	-	13,138	13,138		832-838 Idaho _____	-	1,386	1,386	
460-479 Indiana _____	-	6,505	6,505		820-831 Wyoming _____	-	502	502	
600-629 Illinois _____	-	18,721	18,721		800-816 Colorado _____	-	7,595	7,595	
480-499 Michigan _____	-	9,764	9,764		870-884 New Mexico _____	-	1,468	1,468	
530-549 Wisconsin _____	-	6,083	6,083		850-865 Arizona _____	-	5,235	5,235	
EAST NO. CENTRAL	-	54,211	54,211	15.7	840-847 Utah _____	-	2,820	2,820	
550-567 Minnesota _____	-	7,040	7,040		889-898 Nevada _____	-	1,931	1,931	
500-528 Iowa _____	-	3,322	3,322		MOUNTAIN	-	22,012	22,012	6.4
630-658 Missouri _____	-	5,967	5,967		995-999 Alaska _____	-	636	636	
580-588 North Dakota _____	-	731	731		980-994 Washington _____	-	6,770	6,770	
570-577 South Dakota _____	-	770	770		970-979 Oregon _____	-	3,746	3,746	
680-693 Nebraska _____	-	1,982	1,982		900-961 California _____	-	29,494	29,494	
660-679 Kansas _____	-	3,186	3,186		967-968 Hawaii _____	-	1,339	1,339	
WEST NO. CENTRAL	-	22,998	22,998	6.7	PACIFIC	-	41,985	41,985	12.2
197-199 Delaware _____	-	910	910		UNITED STATES	-	336,050	336,050	97.7
206-219 Maryland _____	-	8,420	8,420		969 & 004-009 U.S. Territories _____	-	1,389	1,389	
200-205 Washington, DC _____	-	1,184	1,184		Canada _____	-	1,269	1,269	
220-246 Virginia _____	-	11,782	11,782		Mexico _____	-	30	30	
247-268 West Virginia _____	-	1,402	1,402		Other International _____	-	5,360	5,360	
270-289 North Carolina _____	-	10,796	10,796		AP0/FPO _____	-	-	-	
290-299 South Carolina _____	-	3,695	3,695		TOTAL QUALIFIED CIRCULATION	-	344,098	344,098	100.0
300-319 Georgia _____	-	10,822	10,822						
320-349 Florida _____	-	17,469	17,469						
SOUTH ATLANTIC	-	66,480	66,480	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
	2006	2007	January - June 2008	July - December 2008	January - June 2009*
Total Audit Average Qualified: _____	315,019	336,425	343,631	342,401	338,830
Qualified Non-Paid: _____	-	-	-	-	-
Qualified Paid: _____	315,019	336,425	343,631	342,401	338,830
Post Expire Copies included in Paid Circulation: _____	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price: _____	**NC	\$31.53	\$31.84	\$31.66	**NC

8. PAID CIRCULATION DATA (SEE PARAGRAPH 11)	
**NC	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: January - June 2009 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.**
 **NC = None Claimed.

9. ADDITIONAL DATA

PARAGRAPH 1:

Qualified paid Benefit of Membership subscriptions averaging 327,740 copies were sold to qualified recipients at the following subscription prices: Member's yearly subscription price in 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
Joanne E. Fiore, Publisher/Editor-in-Chief		August 27, 2009
Leslie Cunningham, Marketing Manager (At least one of the above signatures must be that of an officer of the publishing company or its authorized representative.)		State
		North Carolina
		County
		Durham
IMPORTANT NOTE:		Received by BPA Worldwide
This unaudited circulation statement has been checked against the previous audit report. It will be included in the annual audit made by BPA Worldwide.		August 27, 2009
		Type
		PD
		ID Number
		J099POJ9