

Region 1	Connecticut
	Maine
	Massachusetts
	New Hampshire
	Rhode Island
Region 2	Vermont
	New Jersey
Region 3	New York
	Delaware
	District of Columbia
	Maryland
	Pennsylvania
	Virginia
Region 4	West Virginia
	Alabama
	Florida
	Georgia
	Kentucky
	Mississippi
	North Carolina
	Puerto Rico
	South Carolina
	Tennessee
Region 5	Illinois
	Indiana
	Michigan
	Minnesota
	Ohio
Region 6	Wisconsin
	Arkansas
	Louisiana
	New Mexico
	Oklahoma
Region 7	Texas
	Iowa
	Kansas
	Missouri
Region 8	Nebraska
	Colorado
	Montana
	North Dakota
	South Dakota
Region 9	Utah
	Wyoming
	Arizona
	California
Region 10	Hawaii
	Nevada
Region 10	Alaska
	Idaho
	Oregon
	Washington

All Profit Motivated Entities - Audit Fees						
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue
All Regions	875	781	1,150	48,200	10,273	0.41%
Region 1 & 2	99	98	1,800	29,800	10,200	0.55%
Region 3	87	79	3,729	26,850	11,165	0.42%
Region 4	153	140	3,500	31,142	9,945	0.69%
Region 5	241	189	1,150	48,200	12,103	0.40%
Region 6	90	86	5,000	19,750	9,704	0.64%
Region 7	85	81	2,500	14,250	7,488	0.35%
Region 8	81	74	1,377	26,613	9,281	0.49%
Region 9 & 10	39	34	3,500	20,459	9,812	0.61%

All Profit Motivated Entities - Management Fees								
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue	Avg Units	Amt. Per Unit Per Month
All Regions	875	851	3,630	629,940	68,548	2.77%	137	\$ 41.70
Region 1 & 2	99	96	5,795	403,132	64,248	3.49%	93	\$ 57.57
Region 3	87	87	9,392	282,876	87,012	3.29%	154	\$ 47.08
Region 4	153	150	8,426	176,571	61,519	4.29%	135	\$ 37.97
Region 5	241	226	10,048	629,940	85,212	2.85%	177	\$ 40.12
Region 6	90	89	10,100	370,481	62,234	4.14%	129	\$ 40.20
Region 7	85	85	4,798	169,108	38,666	1.82%	85	\$ 37.91
Region 8	81	80	3,630	227,329	61,337	3.26%	132	\$ 38.72
Region 9 & 10	39	38	8,200	142,158	62,595	3.90%	126	\$ 41.40

All Non-Profit Entities - Audit Fees						
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue
All Regions	426	421	400	43,500	7,361	0.89%
Region 1 & 2	108	108	520	43,500	6,840	0.72%
Region 3	58	57	1,660	17,550	6,712	1.90%
Region 4	37	36	3,300	11,000	6,385	0.55%
Region 5	115	114	2,650	24,620	8,265	0.86%
Region 6	66	64	700	14,000	7,774	1.19%
Region 7	10	10	5,330	10,600	7,188	2.19%
Region 8	7	7	7,404	10,159	8,237	1.22%
Region 9 & 10	25	25	400	17,176	7,135	2.01%

All Non-Profit Entities - Management Fees								
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue	Avg Units	Amt. Per Unit Per Month
All Regions	426	413	671	403,267	34,273	4.15%	64	\$ 44.63
Region 1 & 2	108	107	671	154,945	29,369	3.08%	44	\$ 55.62
Region 3	58	54	2,053	63,585	18,884	5.35%	33	\$ 47.69
Region 4	37	36	978	342,000	59,067	5.09%	143	\$ 34.42
Region 5	115	111	3,000	403,267	42,937	4.49%	79	\$ 45.29
Region 6	66	65	2,961	139,744	32,184	4.93%	66	\$ 40.64
Region 7	10	10	4,800	51,873	22,661	6.90%	42	\$ 44.96
Region 8	7	7	24,685	114,700	50,893	7.55%	82	\$ 51.72
Region 9 & 10	25	23	2,085	56,700	18,499	5.22%	30	\$ 51.39

* Average calculations contain only data for entities reporting that account item. Entities not reporting in that line are not included in the average.

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	Puerto Rico
	South Carolina
	Tennessee
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	Indiana
	Michigan
	Minnesota
	Ohio
Region 6	Wisconsin
	Arkansas
	Louisiana
	New Mexico
	Oklahoma
Region 7	Texas
	Iowa
	Kansas
Region 8	Missouri
	Nebraska
	Colorado
	Montana
	North Dakota
Region 9	South Dakota
	Utah
	Wyoming
	Arizona
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Profit Motivated Entities w/ Tenant Assist - Audit Fees						
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue
All Regions	544	517	1,233	36,050	9,706	0.75%
Region 1 & 2	88	87	1,800	29,800	10,140	0.69%
Region 3	57	54	3,729	18,845	9,854	0.62%
Region 4	108	102	3,500	25,650	9,225	0.99%
Region 5	97	88	1,233	36,050	13,085	0.66%
Region 6	59	59	5,000	18,300	8,635	0.86%
Region 7	73	71	2,500	14,250	7,584	1.20%
Region 8	41	40	2,750	13,300	7,852	0.92%
Region 9 & 10	21	16	3,500	18,881	9,326	0.99%

Profit Motivated Entities w/ Tenant Assist - Management Fees								
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue	Avg Units	Amt. Per Unit Per Month
All Regions	544	540	3,630	473,965	58,842	4.57%	107	\$ 45.83
Region 1 & 2	88	87	5,795	230,403	59,732	4.07%	85	\$ 58.56
Region 3	57	57	9,392	166,668	70,030	4.43%	135	\$ 43.23
Region 4	108	106	8,426	175,173	56,923	6.12%	104	\$ 45.61
Region 5	97	96	10,376	473,965	87,593	4.43%	166	\$ 43.97
Region 6	59	59	10,100	229,720	50,569	5.04%	101	\$ 41.72
Region 7	73	73	4,798	102,581	33,162	5.23%	70	\$ 39.48
Region 8	41	41	3,630	126,208	42,639	5.02%	72	\$ 49.35
Region 9 & 10	21	21	8,200	117,751	47,176	4.98%	76	\$ 51.73

Profit Motivated Entities no Tenant Assist - Audit Fees						
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue
All Regions	331	264	1,150	48,200	11,383	0.35%
Region 1 & 2	11	11	4,200	16,750	10,669	0.46%
Region 3	30	25	4,600	26,850	13,997	0.37%
Region 4	45	38	4,950	31,142	11,880	0.58%
Region 5	144	101	1,150	48,200	11,248	0.45%
Region 6	31	27	6,325	19,750	12,040	0.63%
Region 7	12	10	3,990	13,000	6,805	0.21%
Region 8	40	34	1,377	26,613	10,963	0.48%
Region 9 & 10	18	18	4,000	20,459	10,244	0.48%

Profit Motivated Entities no Tenant Assist - Management Fees								
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue	Avg Units	Amt. Per Unit Per Month
All Regions	331	311	9,277	629,940	85,402	2.64%	189	\$ 37.66
Region 1 & 2	11	9	14,812	403,132	107,899	4.69%	166	\$ 54.17
Region 3	30	30	22,856	282,876	119,278	3.16%	190	\$ 52.31
Region 4	45	44	9,277	176,571	72,591	3.56%	210	\$ 28.81
Region 5	144	130	10,048	629,940	83,454	3.33%	184	\$ 37.80
Region 6	31	30	12,701	370,481	85,177	4.43%	183	\$ 38.79
Region 7	12	12	33,000	169,108	72,150	2.25%	176	\$ 34.16
Region 8	40	39	16,944	227,329	80,994	3.58%	196	\$ 34.44
Region 9 & 10	18	17	30,041	142,158	81,642	3.85%	188	\$ 36.19

Section 232 Nursing Homes - Audit Fees						
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue
Section 232	503	408	1,677	54,698	7,035	0.19%

Section 232 Nursing Homes - Management Fees								
	# Entities	# Reporting Fees	Minimum Fee	Maximum Fee	Average Fee	% fees to rent revenue	Avg Units	Amt. Per Unit Per Month
Section 232	503	138	3,311	1,048,194	92,830	2.48%	102	\$ 75.84