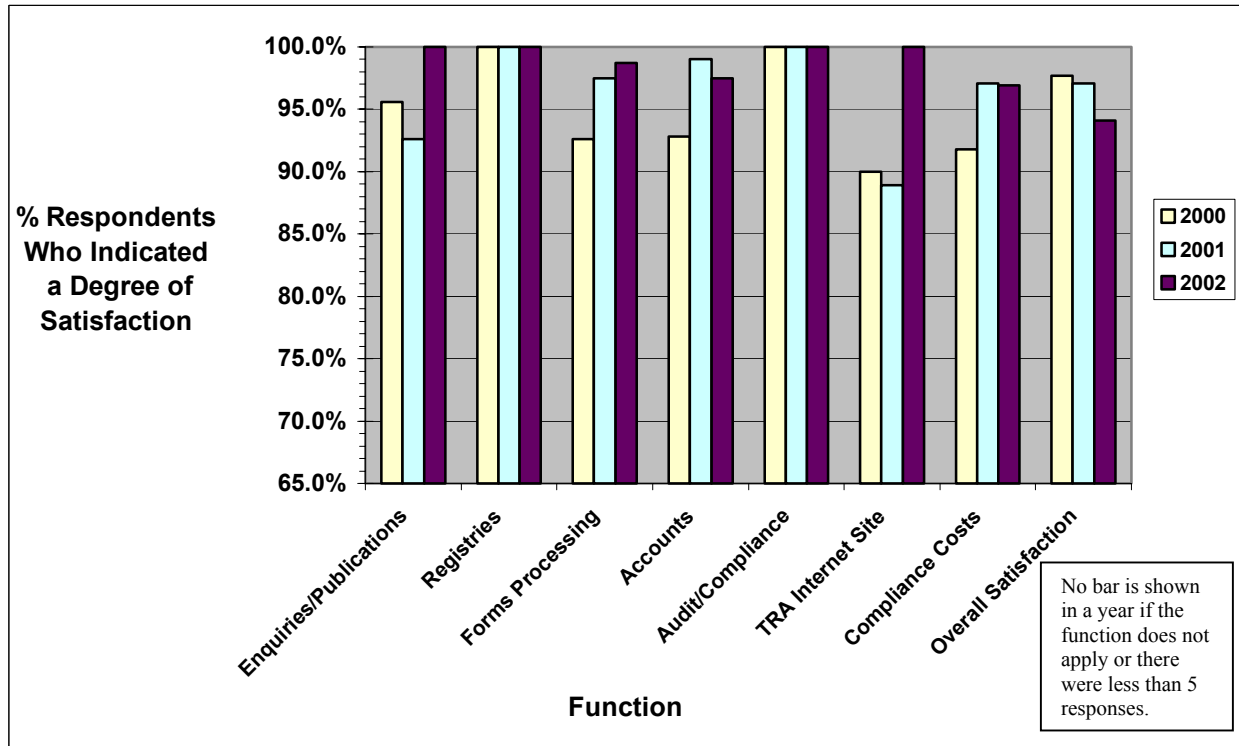


Results Comparison by Functional Area for the Years 2000 to 2002



Summary of Client Comments and Suggestions Provided on the 2002 Survey

Similar comments were combined and the numbers of such comments are noted in parenthesis.

- Improve your website so that tax forms can be easily downloaded and used for filing (1)