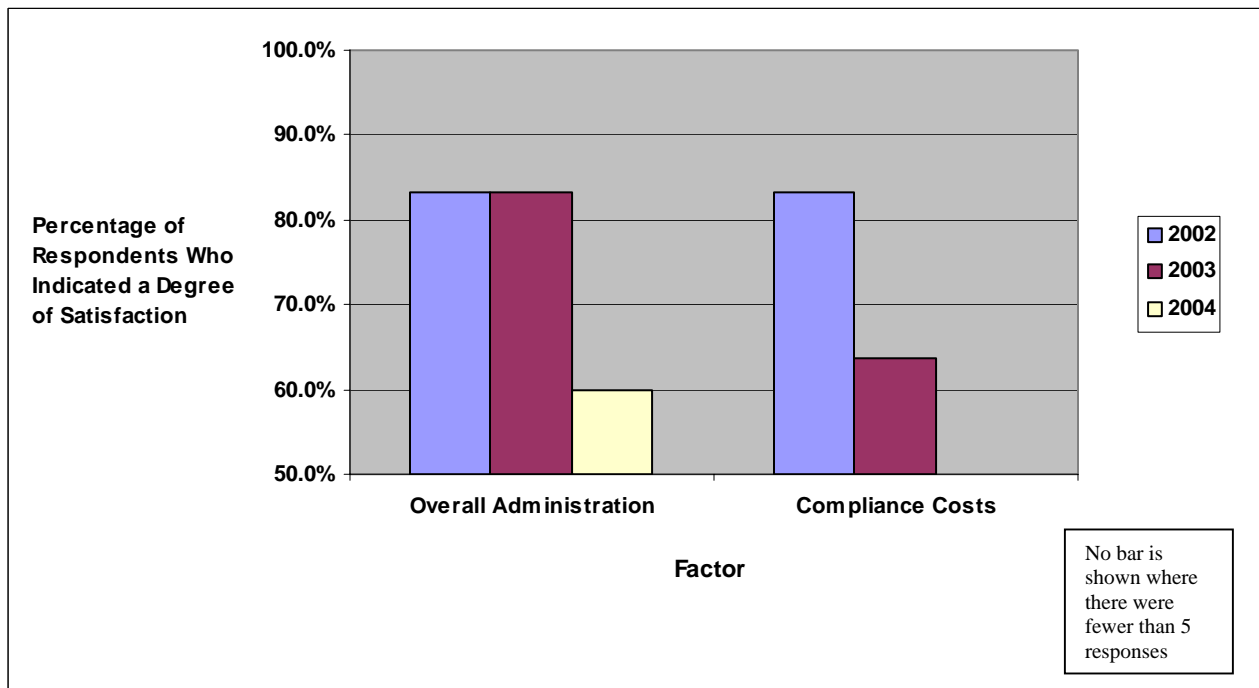


Results Comparison for the Years 2002 to 2004



Summary of Client Comments and Suggestions Provided on the 2004 Survey

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

- Refund processing time is too slow. (1)
- Incorrect information was received from TRA regarding the status of my refund. (1)