

	2005		2006	
	K&L Gates	Hughes & Luce	K&L Gates	Hughes & Luce
Lawyers	1,217	140	1,215	132
Partners	282	45	267	47
Revenues	665,000,000	68,900,000	707,500,000	69,600,000
Profit	168,000,000	25,000,000	178,500,000	27,000,000
Margin	25.26%	36.28%	25.23%	38.79%
Asset Turnover	546,426	492,143	582,305	527,273
Financial Leverage	4.3156	3.1111	4.5506	2.8085
ROE	595,745	555,556	668,539	574,468
ROE: Firm A to Firm B		1.0723		1.1638
ROA	138,044	178,571	146,914	204,545
ROA: Firm A to Firm B		0.7730		0.7182
Cost Per Lawyer	408,381	313,571	435,391	322,727

1-Yr Compounded Annual Gr. Rate

	2005		2006	
	K&L Gates	Hughes & Luce	K&L Gates	Hughes & Luce
Lawyers	-0.16%	-5.71%	-0.16%	-5.71%
Partners	-5.32%	4.44%	-5.32%	4.44%
Revenues	6.39%	1.02%	6.39%	1.02%
Profit	6.25%	8.00%	6.25%	8.00%
Margin				
Asset Turnover	6.57%	7.14%	6.57%	7.14%
Financial Leverage	5.44%	-9.73%	5.44%	-9.73%
ROE	12.22%	3.40%	12.22%	3.40%
ROA	6.42%	14.55%	6.42%	14.55%
Cost Per Lawyer	6.61%	2.92%	6.61%	2.92%

	2006		2006
	K&L Gates	Hughes & Luce	K&LGHL Pro Forma
Lawyers	1,215	132	1,347
Partners	267	47	314
Revenues	707,500,000	69,600,000	777,100,000
Profit	178,500,000	27,000,000	205,500,000
Margin	25.23%	38.79%	26.44%
Asset Turnover	582,305	527,273	576,912
Financial Leverage	4.5506	2.8085	4.2898
ROE	668,539	574,468	654,459
ROA	146,914	204,545	152,561
Cost Per Lawyer	435,391	322,727	424,350

	2006		2006
	K&L Gates	K&LGHL Pro Forma	Difference
Lawyers	1,215	1,347	
Partners	267	314	
Revenues	707,500,000	777,100,000	
Profit	178,500,000	205,500,000	
Margin	25.23%	26.44%	1.21%
Asset Turnover	582,305	576,912	(5,393)
Financial Leverage	4.5506	4.2898	(0.2608)
ROE	668,539	654,459	(14,081)
ROA	146,914	152,561	5,648
Cost Per Lawyer	435,391	424,350	(11,041)

	2006		2006
	Hughes & Luce	K&LGHL Pro Forma	Difference
Lawyers	132	1,347	
Partners	47	314	
Revenues	69,600,000	777,100,000	
Profit	27,000,000	205,500,000	
Margin	38.79%	26.44%	-12.35%
Asset Turnover	527,273	576,912	49,639
Financial Leverage	2.8085	4.2898	1.4813
ROE	574,468	654,459	79,991
ROA	204,545	152,561	(51,984)
Cost Per Lawyer	322,727	424,350	101,623