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Law Firm Report

Paul, Siegel & Torres, LLP

One Year Report

Profile

Paul, Siegel & Torres, LLP is a New York City-based law firm. With \$167,090,000 in gross revenue in 2002, the firm ranked 201st on *The American Lawyer's* 2003 AmLaw 200 rankings of firms based on revenue. According to the 2003 NLJ 250 rankings of firms based on size, Paul, Siegel & Torres has more than 700 attorneys and is the 251st largest firm in the United States. On the 2003 Global 100, Paul, Siegel & Torres was ranked 101 among the highest grossing law firms in the world.

Paul, Siegel & Torres, LLP specializes in providing counsel to the financial and entertainment sectors. The firm also represents clients in the real estate, healthcare and technology sectors. Among the firm's practice areas are intellectual property, labor and employment and legislative and administrative advocacy. In addition to its New York City headquarters, the firm has numerous other offices throughout the world.

Headquarters Location/Contact Information

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Key Contacts

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AmLaw 200 Rankings

	FY2002
Gross Revenues	201
Revenues Per Lawyer	108
Profits Per Partner	43
Compensation Average Partner	56
AmLaw Profitability Index	21

Global 100 Rankings

	FY2002
Global 100	101
Number of Lawyers	58
Profit Per Partner	41

Financial Information

	FY2002
Gross Revenues	346,000,000
Revenues Per Lawyer	500,000
Profits Per Partner	855,000
Net Operating Income	119,500,000
Number of Lawyers	690

The number of lawyers indicated for each firm is as of August 31st for firms whose fiscal year ended between September 1 and February 28th of a given year. This is intended to exclude first-year associates, who typically start in the Fall but take several months to produce revenue. For other firms, lawyer numbers are as of the fiscal year end, as of the fiscal year end.

Compensation

Year	Avg. Partner Compensation	Year	First Year Associate Starting Salaries	
FY2002	\$670,000	FY2002	\$125,000	MidPoint
		FY2003	\$112,500	MidPoint

Billing RatesBilling Information Not Available**Pro Bono**

Year	Pro Bono Rank	Total Pro Bono Hours	Avg. Pro Bono Hours/ Attorney	% of Attorneys Who Worked 20+ Pro Bono Hours
FY2002	97	18,056	30.8	28.8%

Firm Size

Year	NLJ 250 Rank	Total Attorneys	Partners	Associates	Equity Partners	Non-Equity Partners	Other Attorneys
FY2003	251	723	186	377	186	0	60

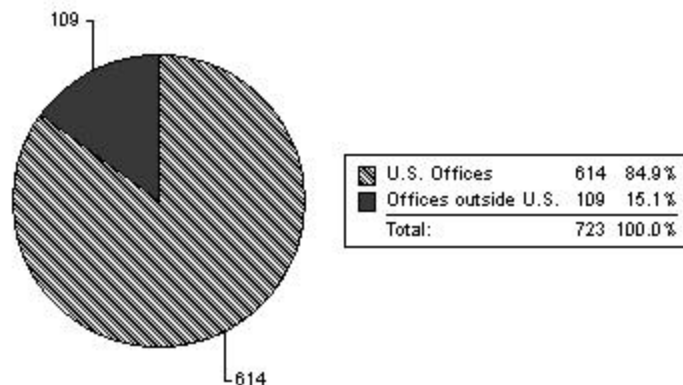
Includes full-time equivalent (FTE) attorneys as of September 30th of applicable year.

Current Locations/Breakdown of Attorneys by Location**U.S. Offices**

Albany, NY	13.00
Los Angeles, CA	16.00
San Francisco, CA	30.00
Denver, CO	28.00
Hartford, CT	37.00
Washington, DC	64.00
Jacksonville, FL	28.00
Boston, MA	24.00
Newark, NJ	47.00
New York, NY	253.00
Harrisburg, PA	5.00
Pittsburgh, PA	33.00
Houston, TX	12.00
Salt Lake City, UT	24.00

Offices outside U.S.

Almaty, Kazakhstan	6.00
Brussels, Belgium	5.00
Beijing, China	6.00
Paris, France	25.00
Bishkek, Kyrgyz Republic	2.00
Moscow, Russia	19.00
Riyadh, Saudi Arabia	1.00
Johannesburg, South Africa	5.00
London, United Kingdom	40.00

Percentage of Attorneys Within and Outside the U.S.

SAMPLE

Diversity

Year	# of Minority Attorneys	# of Minority Associates	# of Minority Partners	Minority % - All Attorneys
FY2002	77	68	9	10.7%

Year	# of Asian American Attorneys	# of Asian American Associates	# of Asian American Partners	Asian American % - All Attorneys
FY2002	44	41	3	6.1%

Year	# of African American Attorneys	# of African American Associates	# of African American Partners	African American % - All Attorneys
FY2002	15	13	2	2.1%

Year	# of Hispanic American Attorneys	# of Hispanic American Associates	# of Hispanic American Partners	Hispanic American % - All Attorneys
FY2002	16	13	3	2.2%

Year	# of Native American Attorneys	# of Native American Associates	# of Native American Partners	Native American % - All Attorneys
FY2002	2	1	1	0.3%

Lateral Partner Moves**...to Firm**

Year	Partner Hired	Where Hire Came From	Practice Area
2003	Rich Binder	Jacob Brothers LLP	
2003	Tony Rose	Crumb and Mathers	Counsel

Lateral Partner Moves
...from Firm

Year	Partner Departed	Where Partner Went	Practice Area
2003	Graham Philipps	Crosby, Stills	Tax
2003	George Harrison	Nash and Young LLP	
2003	Charles Platter	Wilfred, Mayberry & Pickle	Litigation

Technology Spending

Year	Product Type	Vendor	Product	# Licenses
FY2003	Miscellaneous	viDesktop	viEval	1600
FY2003	Miscellaneous	viDesktop	viSurvey	1600
FY2003	Miscellaneous	viDesktop	viTest	1600

Corporate Scorecard

2002						
Area	Role	# Actions	# Rank	\$ Value	\$ Rank	
Investment-Grade Debt	Issuer's Counsel	19	13	4,334,000,000	18	
IPOs	Issuer's Counsel	2	9	284,000,000	12	

Key Cases and Clients**Corporate Transactions 2003****Clients**

Metsys

The Allaround Corporation

American Company

Alcome, Inc.

UnifiedProvidential Corporation

Intellectual Property 2003**Clients**

Alcome, Inc.

Labor and Employment 2003**Clients**

Alcome, Inc.

Litigation 2003**Clients**

The Allaround Corporation

Alcome, Inc.

Principal Interest Group, Inc.

Outside Counsel 2003**Clients**

General Widget Company

Big Deals, Big Suits

Client	Transaction Type	Client Role	Attorneys	Source
Argon	Mergers & Acquisitions	Buyer	John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney, John Attorney, Jane Attorney	The American Lawyer, 11/2003

AmLaw 200 Averages**FY2002**

Average Gross Revenue	\$250,905,000
Average Revenue Per Lawyer	\$540,005
Average Profits Per Partner	\$680,000
Average Net Operating Income	\$88,400,000
Average Compensation Average	\$600,000
Average Number of Lawyers	600
Average Profitability Index	

NLJ 250 Averages**FY2003**

Average Starting Salary	\$107,000
Average Total Attorneys	600
Average Total Partners	171
Average Total Associates	234

Global 100 Averages**FY2002**

Average Gross Revenue	\$426,000,000
Average Revenue Per Lawyer	\$500,000
Average Number of Lawyers	800
Average # of Lawyers Outside Home	100
Average # of Countries with Offices	6

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