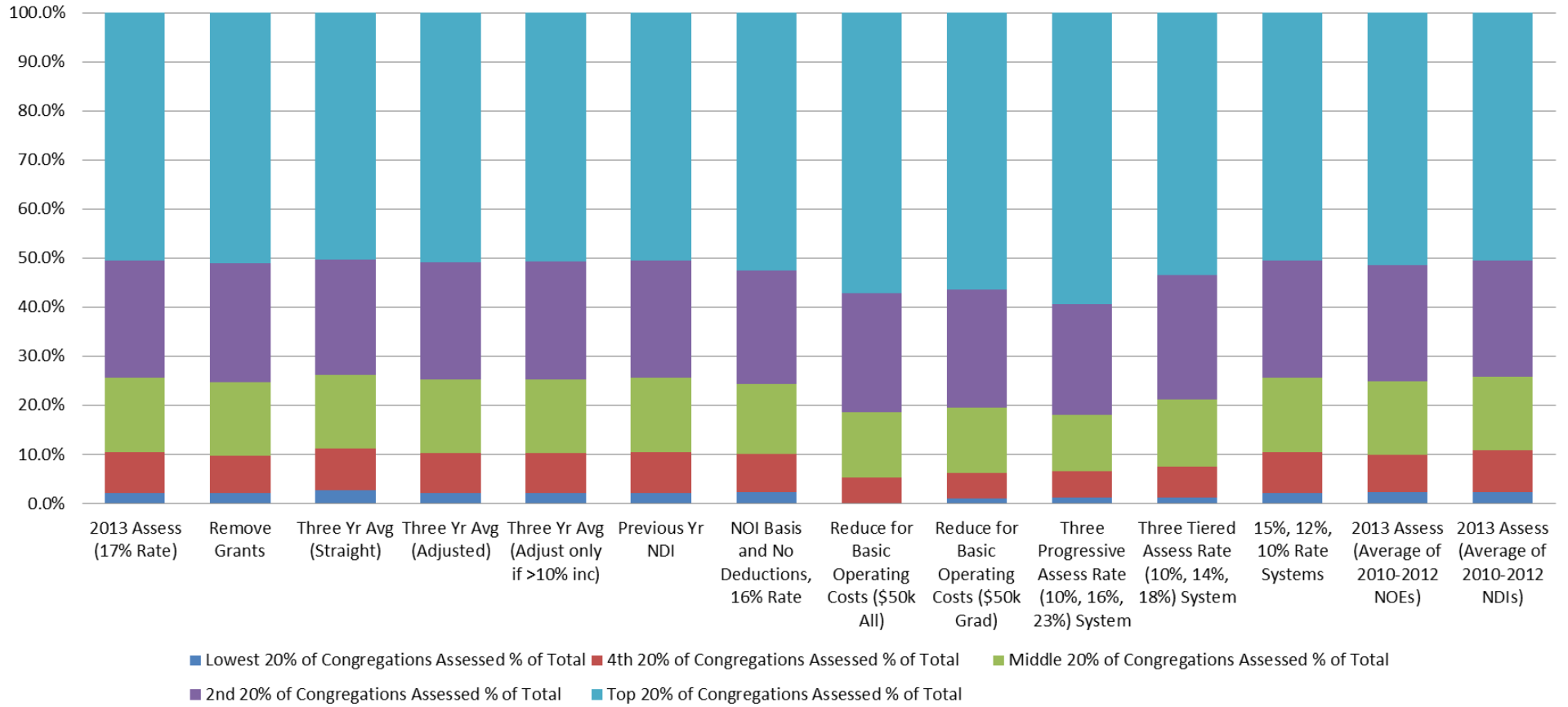


Comparison of Assessment Methods--% of Assessments By Size of Congregations



Method	2013 Assess (17% Rate)	Remove Grants	Three Yr Avg (Straight)	Three Yr Avg (Adjusted)	Three Yr Avg (Adjust only if >10% inc)	Previous Yr NDI	NOI Basis and No Deductions, 16% Rate	Reduce for Basic Operating Costs (\$50k All)	Reduce for Basic Operating Costs (\$50k Grad)	Three Progressive Assess Rate (10%, 16%, 23%) System	Three Tiered Assess Rate (10%, 14%, 18%) System	15%, 12%, 10% Rate Systems	2013 Assess (Average of 2010-2012 NOEs)	2013 Assess (Average of 2010-2012 NDIs)
Top 20% of Congregations Assessed % of Total	50.5%	51.1%	50.3%	50.8%	50.7%	50.5%	52.6%	57.1%	56.5%	59.3%	53.5%	50.5%	51.3%	50.4%
2nd 20% of Congregations Assessed % of Total	23.9%	24.2%	23.5%	23.9%	24.0%	23.9%	23.0%	24.3%	24.0%	22.7%	25.3%	23.9%	23.7%	23.8%
Middle 20% of Congregations Assessed % of Total	15.1%	14.9%	14.9%	15.0%	15.0%	15.1%	14.2%	13.4%	13.2%	11.5%	13.5%	15.1%	15.1%	15.0%
4th 20% of Congregations Assessed % of Total	8.3%	7.6%	8.5%	8.2%	8.2%	8.3%	7.8%	5.2%	5.2%	5.2%	6.3%	8.3%	7.7%	8.4%
Lowest 20% of Congregations Assessed % of Total	2.2%	2.2%	2.8%	2.1%	2.1%	2.2%	2.3%	0.0%	1.1%	1.3%	1.3%	2.1%	2.3%	2.4%