



Letter from the CPA of the PR firm as follows:

(This form may be photocopied and used by CPA; Send just the top page of latest income tax return and W-3 for 2025)

To the Board of Directors of _____ (city, state) _____:

We have performed the procedures enumerated below, which were agreed to by you solely for the purpose of ranking the PR firm named above with O'Dwyer's based on 2025 results. This engagement to apply agreed-upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the PR firm. We make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or any other purpose. Our procedures were as follows:

A. Net fee income is defined as basically charges for PR counseling and time spent preparing and placing stories in media. Mark-ups for out-of-pocket expenses and mark-ups and/or profits from collateral activities such as graphics, video production, printing, public opinion research, etc., are included as actual amounts. We compared fee income, as defined above, to the appropriate fee billing records and found that for the 12 months ended Dec. 31, 2025:

Net fee income for 2025 was: \$ _____ **Percentage gain/loss (one decimal place):** _____
Net fee income for 2024 was: \$ _____

B. Gross billings for calendar 2025 aggregated _____ (total income plus reimbursables).

C. We determined from the payroll records that _____ employees were employed full-time as of Dec. 31, 2025 (employees who worked at least 35 hours a week and had F.I.C.A. taxes withheld).

D. Wages paid as reported on enclosed form W-3 for 2025 totaled: \$ _____.

E. Enclosed is the first page (do not send whole return) of the latest Federal income tax return of the PR firm signed and dated by both us (the CPA) and (CEO of PR firm).

F. The PR firm named above is ____ / is not ____ owned, affiliated or in any way related to an adv. agency or individual owners of an adv. agency or any other co. Name of parent or affiliated co. plus industry in which it operates: _____

G. Net fees of PR firm named above to rank in a specialty category. Provide names of accounts to support the expertise in these areas (this list will not be made public). Fees of specialties cannot exceed total fees of firm (do not show as %).

- | | |
|--|---|
| Adult Beverages/Spirits \$ _____ | Home Furnishings \$ _____ |
| Agriculture \$ _____ | Industrial \$ _____ |
| Automotive/Transportation \$ _____ | Non-Profits \$ _____ |
| Beauty/Fashion/Lifestyle \$ _____ | Professional Services \$ _____ |
| Crisis Communications \$ _____ | Public Affairs (all client types) \$ _____ |
| Education \$ _____ | Purpose/CSR \$ _____ |
| Energy \$ _____ | Real Estate Finance & Development \$ _____ |
| Entertainment \$ _____ | Restaurants \$ _____ |
| Environmental/Sustainability/Greentech \$ _____ | Sports \$ _____ |
| Financial & Investor Relations \$ _____ | Technology \$ _____ |
| Food & Beverage \$ _____ | Travel & Economic Development \$ _____ |
| Healthcare \$ _____ | |

H. List branch office fees and number of staff (no need to name staff) on a separate sheet for: Atlanta, Chicago, Connecticut, Boston, Florida, Los Angeles area, Miami, Midwest cities, New York & New Jersey, Pennsylvania, San Francisco area, Southeast, Texas, Washington, D.C. area, Western cities.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on any of the accounts or items referred to above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of the specified user listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Signed by outside CPA: _____ **Signed by CEO of PR firm:** _____

Agency contact for this form: _____ **phone:** _____ **e-mail:** _____

GENERAL RULES UNDER WHICH ENTRIES ARE EDITED:

Only long-term (six months or more) clients should be listed and they should be active in 2025-26. PR operations which are units of advertising agencies or partly owned by ad agency employees, must indicate this. Affiliates or joint ventures of PR firms should not be listed. Firms must provide a list accounts and those that participate in the specialties are required to show at least three accounts to back up figures.

***An enhanced "Step it Up" \$375 entry in O'Dwyer's online database is required plus a \$250 processing fee to enter the rankings.**

Email to John O'Dwyer, john@odwyerpr.com

J.R. O'Dwyer Co., 271 Madison Ave., #1500, New York, NY 10016