ERI Survey Overview

ERI’s “old-fashioned” salary surveys, released July 2010, reported a slowing in salary growth, but not for highly skilled jobs. Also apparent was the decrease in rates at the bottom of salary ranges, as the 25th percentile shown at the right indicates. From ERI’s other data collections shown below (e.g., digitization, leasing of datasets, one-position survey purchases, etc.), the distribution of salary ranges is spreading, with the mean and higher earners’ salaries moving slightly upward, and the lower pay levels decreasing dramatically (in contrast to their historic gentle following of these other values). Salary surveys with long established participant groups may mask this in work forces that do not have much turnover (or by including the public sector with its high salary increases – see the July 2010 newsletter). The results fit logic if one accepts the U-6 unemployment rate at ~16%; there should be an available workforce to fill new job openings at lower rates.

Forecasting 2011

The graph below from www.calculatedriskblog.com illustrates the mid-2010 economic slowdown reported elsewhere. Some may ask, “Why should 2011 look much different than 2010?” The answer is that there is always change: an employer’s personnel will evolve, as will products and services offered, and there will be some turnover. The result will be that salary levels (and inter-relationships/equity) between and among organizations’ jobs will have altered over time. Pay relationships among jobs will certainly change. 2011 will most likely be the year in which companies begin to review why certain jobs are paid what they are. The end of a recession is always the “best of times” for compensation consultants.

Thinking About Salary Increases in 2011

Merit salary increase plans/levels are a totally different topic than salary structure movements. Even in down times with high unemployment, organizations will keep their increase methodology disciplines. Although not publishing a Salary Increase Survey this year, ERI has collected data indicating 2.3% as the mode target average of merit increases in the private sector; this is a bit below the all industry average of ~2.7% forecasted by associations and consulting firms. Consider these key points:

1) Not every salaried employee will receive a salary increase. One employee might get 4%, while the next may receive 0%.
2) Even though a merit increase budget exists, the average salary for many jobs may go down because there is always turnover caused by retirements, those finding work elsewhere, internal promotions, salary cuts in 2008-10, etc. Examples follow:

- If a senior engineer earning $75,000/year retires, a less experienced engineer may be hired to take his/her place at $35,000/year.
- If a draftsperson accepts an internal job promotion (e.g., an estimator position), his/her replacement might be a draftsperson at a lower salary who will receive a modest promotion adjustment or none at all.
- If an enterprise wishes to focus on variable pay or impose further salary cuts, average guaranteed pay levels may tumble.

With 2% merit budgets, it doesn’t take much turnover to see the average surveyed wage/salary per job going down. That is, turnover causes average salaries paid per job to slip, often offsetting any growth caused by small merit budgets. To see a gain in salaries for specific jobs from one year to the next, merit budgets have to be larger than the slippage caused by turnover described above. ERI researchers, who have been at this since 1968, have seen this before. There is nothing new here except for the modest size of the salary increases and the magnitude of the economic downturn. It might be time to spread one’s salary structure ranges a bit.

The next pages describe ERI’s first eAssessor Series offering (the Occupational Assessor). Programming of state specific exemption testing, as well as the online offering and new report formats, are ongoing. Volunteer beta testers are invited to call 626-799-1093.
Under a proposed FLSA update, any employers that seek to exclude workers from the FLSA’s coverage will be required to do the following: (1) perform a (job) classification analysis, (2) disclose that analysis to the worker, and (3) retain that analysis to give to WHD enforcement personnel who might request it. See the DOL’s Spring 2010 Regulatory Agenda Fact Sheet below:

Note the continued reference to “workers,” which includes independent contractors. Also notice that it’s “classification analysis,” not “job analysis,” as a job may have both nonexempt and exempt incumbents.

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Court and IRS Accepted Executive Compensation Data
Occupational (Specific Job, Not Job Family) Information

Small print items to cover with legal counsel: Inadvertent employment contracts; proof of disclosure; potential liabilities including liquidated damages and penalties; Daubert Challenge defenses (i.e., rates of error) as FLSA is under Solicitor General Federal Courts; new contractor focus; safe harbors with evidence of good faith and due diligence; advantages of eDOT’s visual comparables; thresholds for gray-area positions; new employee communication issues; pitfalls of partial analyses; state differences (e.g., California’s all duties versus primary duty); Lilly Ledbetter Act; public sector’s inclusion; “it’s position analysis, not job analysis”; the question of the cost of fixing it versus the cost if one doesn’t fix it; and mandatory defendant legal fees and costs.
What to Expect (or Not Expect)
The slight recordkeeping change described on the previous page could revolutionize HR in ways not yet well understood. DOL’s course of action follows: 1) announce the change as a DOL Regulatory Agenda item; 2) post it for comment in the Federal Register; and 3) adopt or don’t adopt it. At the time of writing this newsletter, the DOL was still at stage 1; stages 2 and 3 could “hang fire” for years ... or be resolved within 90 days.

This Recordkeeping Change Doesn’t Matter
Robert A. Boolin, a re-invited speaker (2009) on the FLSA topic at the 2010 SHRM Conference in San Diego, barely mentioned this DOL proposal. His point was, “FLSA becoming a major HR issue has already happened.” ERI recommends reviewing his SHRM show at http://wagehourdefense.wordpress.com/2010/07/28/employers-beware-the-department-of-labor-is-after-you. His talk is also available at www.shrm.org. A count of FLSA court decisions is shown at right.

Everyone is Nonexempt Unless Proven Exempt
Note the use of the word “worker,” rather than “employee,” in the DOL’s Spring 2010 Regulatory Agenda Fact Sheet (on page 2). This is a slight change, but one of consequence in that all exempt/nonexempt regulations written to date have used the term “employee,” perhaps opening the door to joint responsibility for contract workers. See www.dol.gov/whd/regs/compliance/whdfs12.pdf for more information.

ERI and PAQ
In late 2004, ERI brought PAQ Services of Indiana, a widely respected job analysis firm, into our research family. We did so because of our interest in adding Social Security’s desk work paper questions (mental/cognitive and physical) to the PAQ Questionnaire and because we felt the DOL’s abandonment of the Dictionary of Occupational Titles in 1993 was akin to leaving the USS Independence (an aircraft carrier of WWII) adrift on the high seas. We added the SSA questions, along with those useful for skill based pay assessments (e.g., typical educational level required). By happenstance, the DOL restated the FLSA in that same year, so we added the new bright-line job measures (The creativity measure is shown at the left.). The latter was a chance of timing; we claim no clairvoyance. The result is that, via the eDOT Skills Project, we have been collecting data on these measures for the Salary Assessor’s 6,651 titles, a subset of the Occupational Assessor’s 18,814 job titles, and now possess standard deviations of measures as required for Daubert Challenge evidence rules in federal courts (where DOL FLSA disputes are tried).

State Implications
ERI is in the process of adding state exempt/nonexempt estimations to the Occupational Assessor. The approaches that states take to FLSA can be divided into four types: 1) those with no overtime laws and only the federal law applies; 2) those with regulations, but they are aligned (for the nonexempt/exempt tests) with the US Part 541 rules; 3) those that use the FLSA measures and tests, but exempt certain positions, industries, and/or job families (e.g., mining and shrimp processing workers in Alaska, golf caddies and private country clubs in New Hampshire, etc.), representing ~30% of all jobs, illustrating the problem with a classification system that must cover all situations; and 4) those that enhance the US FLSA far past special citations by adopting unique overtime testing methodologies, best described as evolutions of the pre-2004 FLSA short or long tests, but all with slight differences that can be significant. For example, Connecticut requires executive exemptions to “not devote more than twenty percent ... of work ... to activities which are not directly and closely related to the performance of the work described;” while New Jersey defines the same test threshold as “devotes less than 20 percent of his or her workweek to non-exempt work.” California is the most unconventional, discarding “primary duty” for “primarily engaged in,” meaning that more than one-half of the employee’s work time must be spent engaged in exempt work; this differs substantially from the federal test. State lawmakers also exempt favored classes (e.g., camping guides in Montana, sheepherders in California, beer delivery truck drivers in Connecticut, etc.). Maximum and minimum thresholds, a long list of jobs defined as exempt and nonexempt (e.g., registered nurses), and other variances make testing a complex administrative task.
A New Report Format
Should the proposed DOL recordkeeping change be enacted and universal employee disclosure occur, it is logical to assume that state exemption determinations will also be topics of discussion. ERI has added a new report column that summarizes the results of these tests; conflicting federal and state rules can exist in 22 states (If there is a conflict, nonexempt status prevails.). The profile of an ERI subscriber is a company (analyst) with branch offices/locations in various geographic (state) areas. We hope subscribers will find this new feature useful. ERI and PAQ Services should be able to assist in three ways:

Online Scoring (Web)
Online scoring requires trained job analysts’ on-site input. PAQ provides two-day training, enabling subscribers to designate an ERI Certified Job Analyst on staff who can perform classification analyses in a consistent manner using ERI/PAQ methodologies. This subscriber analyst is the only subscriber employee to whom ERI or PAQ can provide support; other employees who contact ERI will be referred to this individual. Call 626-799-1093 to discuss ERI’s new online capabilities, the number of seats needed, or scheduling a job analyst’s training session.

Off-Site Scoring
Off-site scoring can supply background analytics to a trained job analyst. If concerns exist about a starting point in a large organization, the showing of due diligence, or the establishment of a safe harbor, consider having all employees answer the PAQe questionnaire. Send in the 300 question scoring sheet or enter that data online. PAQ will post a Dimensions Report (as it has done since 1974) to assist analysts in validating employee input (i.e., 12 measures predicting a bright-line test measure) prior to an online estimation.
Probability Score
Wage and Hour law has several sources. At the federal level, the sources are the FLSA, DOL regulations, opinion letters, administrator interpretations, the Field Handbook, and Field Bulletins. At the state level, there is also a combination of legislation, regulation, and administrative opinion. That said, the final arbiters of what the law and regulations mean are the relevant courts; third-parties can only predict how the courts will interpret the law. ERI provides a probability statistic that indicates “Exempt” if greater than 50%. Clear passage of one test might create a Probability of 90% and passage of two tests might be 99%, but only a court can be 100%.

ERI’s Power Ratio
This ratio works like the Probability score for the integer, but may go as high as the integer five (5), acting as a non-determinative score. Any decimal close to .00 illustrates weakness, while values close to .98 show strength. This score is derived from expected assignments, with PAQ tabulating results since 1974. Data since 2004 for like jobs (.44), for the job family (.18), for the primary duty’s work field (.28), and for “other duties” (.08) may sum to a .98 score. A Power Ratio of less than .30 warrants a second review; less than .10 merits a third.

Proof of Disclosure
When we purchased PAQ Services in 2004, we found that job analysts names were never recorded in over 30 years of datasets; only initials on hardcopy forms existed in an elective field. We’ve retained this practice because these classification analyses will ultimately be discussions about work design, goals, and expectations. These fields are for employee and manager’s signatures (or management review).

The Role of Legal Counsel
There are a host of “gray area” judgments that can occur: duties (or primary duty) can be disputed; “customary and regularly,” defined as >33% and <67%, are estimated; “discretion and judgment” are subjective, etc. See Court of Appeals for the Second Circuit treatment of the primary duty for exempt administrative employees in Davis v. J.P. Morgan Chase & Co., or its treatment of outside sales versus promotion in Novartis Wage and Hour Litigation, No. 09-0437 (2d Cir. July 6, 2010). Given that a job analyst can make a mistake or overlook certain vagaries (e.g., state treatments, exceptions, or incorrect use of verbs in describing a duty), ERI recommends that outside legal counsel become involved as a standard practice, especially since their work papers have protections. ERI strongly recommends that positions with low Power Ratio decimals, low Probabilities, and screen displayed flags (e.g., exempt jobs earning less than $40,000) be referred to legal counsel for review, especially for jobs with multiple incumbents.

% of Work
These are new fields for ERI and the Occupational Assessor (but not for PAQ and the pre-2004 FLSA), setting the stage for state exemption testing and reflecting the “long test” that adds this consideration to each of the executive, administrative, and professional tests.

Standard Deviation
A rate of error is shown for Daubert Challenge defenses, with the lowest value showcased on the summary line. No consulting or law firm can provide this as they haven’t collected the data.

Thresholds
The July 2010 edition of the Occupational Assessor contained programming for teacher, America Samoa, and other federal variances. State thresholds are now being captured: doctors’ pay (California), computer exemption (California and others), minimum levels (Wisconsin at $700/week and others), the “duties tests” in 10 states’ short and long test variances, no maximum threshold (Hawaii and others), etc.

Raw Scores
The previous printout did not contain this summary, nor were all analysts’ comments captured and recorded as found in this new format (available as a hardcopy, .pdf, or .doc in a database). ERI believes it is essential to record and retain the rationale behind scored judgements.

Notes
The first three lines relate to a state’s treatment of overtime, accompanied by the reference URL. Line 3 highlights positions, job families, or industries cited for special treatment within a state (e.g., professional actors in California, camp guides in Montana, or US special treatment afforded to seamen and wreath makers). Lines 4-5 provide similar notes regarding federal coverages. Line 6 highlights eSIC industries where exemptions exist, and line 7 contains flags (e.g., executives with <50% executive duties, shared supervision, etc.)

Signatures
Common legal advice of the last 20 years has been that job descriptions can rarely help you, but they sure can hurt you. Proof of testing and disclosure are matters of legal guidance. ERI’s reports contain a tab giving the option to include signature lines on the report printout. You should discuss job descriptions with your legal counsel; call us if you find a way to “disclose, discuss, and retain” without them.

Additional PAQ Dimension Records
Every field has a purpose (i.e., certain exemptions exist for smaller firms, measured by revenue, number of employees, or size of market), and all will be useful should one “retain that analysis to give to WHD enforcement personnel who might request it.”
Downward Slide in Top Executive Compensation Continues, but Appears to Slow
REDMOND, WA – August 2010 – Year 2010 SEC proxy reports with executive compensation show declines in year-over-year comparisons, but the rate of decline appears to have slowed. ERI has tracked executive compensation from a randomly selected group of 45 publicly-traded companies since 1997 to identify current trends. Highlights from the analyses include the following:

- August 2010 Total Overall Compensation for the highest paid executive was down 7% from August 2009; this compares to a decline of 10% from May 2009 to May 2010.
- Base Salary dropped over 4% from May 2009 and is at levels last seen in 2002.
- Company Revenues have decreased for the second consecutive quarter.

Executive compensation typically consists of several components: a fixed base salary, a variable bonus in cash and/or non-equity incentives based on meeting performance goals, and a variable equity payment in stock (either restricted stock awards or stock options) based on stock prices. Pension and other compensation components are added to the compensation package for these top executives.

<table>
<thead>
<tr>
<th>Compensation Components</th>
<th>August 2009</th>
<th>August 2010</th>
<th>% Change</th>
<th>Last Year at Current Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>$1,226,974</td>
<td>$1,173,708</td>
<td>-4.3%</td>
<td>2002</td>
</tr>
<tr>
<td>Bonus &amp; Non-Equity Incentives</td>
<td>$3,848,968</td>
<td>$3,055,875</td>
<td>-20.6%</td>
<td>2006</td>
</tr>
<tr>
<td>Restricted Stock Awards (RSA)</td>
<td>$4,684,349</td>
<td>$4,699,897</td>
<td>0.3%</td>
<td>2009</td>
</tr>
<tr>
<td>Stock Options</td>
<td>$3,968,588</td>
<td>$4,018,262</td>
<td>1.3%</td>
<td>2009</td>
</tr>
<tr>
<td>Total RSA/Options</td>
<td>$8,652,937</td>
<td>$8,718,159</td>
<td>0.8%</td>
<td>2009</td>
</tr>
<tr>
<td>Pension</td>
<td>$1,595,208</td>
<td>$1,543,604</td>
<td>-3.2%</td>
<td>2006</td>
</tr>
<tr>
<td>All Other Compensation</td>
<td>$767,844</td>
<td>$482,851</td>
<td>-37.1%</td>
<td>2003</td>
</tr>
<tr>
<td><strong>Total Overall Compensation</strong></td>
<td><strong>$16,091,931</strong></td>
<td><strong>$14,974,197</strong></td>
<td><strong>-6.9%</strong></td>
<td><strong>2005</strong></td>
</tr>
</tbody>
</table>

The table above demonstrates how companies have been addressing the need to continue to pay top executives at a high level, but also respond to economic changes. In 2009, the total of Stock Awards and Stock Options was at its lowest point since 2006. While compensation components of Base Salary and Bonus/Non-Equity Incentives have continued to drop in 2010, stock-related compensation has made a slight recovery (though still similar to levels seen in 2006). Company revenues continue to drop; the May 2010 report found company revenues down 9.9% from the prior year, and this August 2010 report shows a decline of 10.6% from August 2009. This increased rate of declining revenues appears to have led to lower Bonus/Non-Equity and Base Salary figures, but has had less of an impact on equity-based compensation.

The component with the largest decrease (a drop of 37% in discretionary “All Other Compensation,” its lowest level since 2003) makes up a relatively small proportion of total compensation. Much more influential is the 21% drop in Bonus and Non-Equity Compensation – this makes up such a large proportion of Total Compensation of the highest-paid executive that it is the driving factor behind the overall drop of 7% in Total Compensation (see Key Indices from 2000 to Present below).

Dr. Chris Chasteen, ERI Research Director, noted, “Executive compensation in volatile economic times is challenging – salaries and their components need to be responsive to company revenue and stock price levels, yet still provide incentives to top management – and the trigger points for payments and awards need to be determined in advance. So what looks reasonable now may not look so reasonable to stockholders or to the executive a year in the future when the actual payments are made. ERI continues to monitor companies’ performance while building the Executive Compensation Assessor (US, Canada, and EU treated separately, each illustrating varying industry differentials) to see whether the small rebound in stock-based compensation is just a quarterly up-tick or evidence of a broader change.”
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**ERI's ASSESSOR SERIES® & Surveys** software databases (single annual subscriptions, updated quarterly, most recent data)

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<thead>
<tr>
<th>Feature</th>
<th>Price</th>
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<tbody>
<tr>
<td>Salary Assessor® &amp; Survey Professional Edition SA</td>
<td>$889</td>
</tr>
<tr>
<td>Consultant Edition (with added executive/director titles and UK/EU data) SA+</td>
<td>$2,389</td>
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<tr>
<td>Geographic Assessor® &amp; Pay Survey Professional Edition GA</td>
<td>$889</td>
</tr>
<tr>
<td>Consultant Edition (with immigration/census/EEO-1 data and UK/EU data) GA+</td>
<td>$2,389</td>
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<tr>
<td>Relocation Assessor® &amp; COL Survey Professional Edition RA</td>
<td>$889</td>
</tr>
<tr>
<td>Consultant Edition (with 3,000 international cities and new labor cost model) RA+</td>
<td>$2,389</td>
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<tr>
<td>Executive Compensation Assessor® &amp; Survey Professional Edition XA</td>
<td>$2,289</td>
</tr>
<tr>
<td>Consultant Edition (with UK/EU data, US SEC, and valuation norms) XA+</td>
<td>$2,889</td>
</tr>
<tr>
<td>Nonprofit Comparables Assessor™ &amp; Tax-Exempt Survey CA Basic</td>
<td>$0</td>
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<tr>
<td>Professional Edition (with historic data, for-profit data, and &quot;dots&quot; &gt;= +/-. 1.0 SD) CA</td>
<td>$889</td>
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<tr>
<td>Consultant Edition (with State Analysis and Full eSemantic Xwalk) CA+</td>
<td>$2,389</td>
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<tr>
<td>Occupational Assessor® &amp; Survey eDOT® Job Search Edition OA Basic</td>
<td>$0</td>
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<tr>
<td>Professional Edition (FLSA and Archive DOT) OA</td>
<td>$889</td>
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<tr>
<td>Consultant Edition (enhanced with disability determination analyses) OA+</td>
<td>$2,389</td>
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**COMBINED SERIES** software databases (single annual subscriptions, updated quarterly)

<table>
<thead>
<tr>
<th>Feature</th>
<th>Price</th>
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<tbody>
<tr>
<td>Full Assessor Series FAS = SA, GA, RA, OA</td>
<td>$2,667</td>
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<tr>
<td>Professional Assessor Series PAS = FAS, XA, CA, OA+</td>
<td>$4,989</td>
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<tr>
<td>Consultant Assessor Series CAS = PAS, SA+, GA+, RA+, XA+, CA+, RAS</td>
<td>$6,889</td>
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<tr>
<td>Remuneration Assessor Series RAS = SAuk/eu, GAuk/eu, RA+, XAuk/eu</td>
<td>£1,889</td>
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<table>
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<th>Feature</th>
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<tr>
<td>Assessor Series Price $_______ X the # of users _______ =</td>
<td>$_______</td>
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**OTHER RESEARCH PRODUCTS**

<table>
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<th>Feature</th>
<th>Price</th>
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<tbody>
<tr>
<td>2010 Global Salary Calculator® (international estimates created from job family data)</td>
<td>$889</td>
</tr>
<tr>
<td>ERI &amp; Affiliate Salary Surveys (SalariesReview, ALAS, PAQ)</td>
<td>$0</td>
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**Distance Learning Center** (courses for those new to compensation at [www.eridlc.com](http://www.eridlc.com))

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October 2010
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