

Rank	Company	Benefit consulting revenues ¹
1	Mercer Human Resource Consulting	\$1,814,041,000 ²
2	Watson Wyatt Worldwide	\$1,124,000,000 ³
3	Aon Consulting Worldwide ²	\$913,342,000
4	Hewitt Associates Inc. ⁴	\$842,600,000
5	Towers Perrin	\$790,600,000
6	PricewaterhouseCoopers Human Resource Services	\$685,000,000
7	Deloitte & Touche L.L.P. ⁵	\$630,773,000
8	The Segal Co.	\$166,000,000
9	Ernst & Young L.L.P. - Performance Reward & Human Capital ³	\$160,000,000
10	Gallagher Benefit Services Inc. ²	\$131,400,000

* *Excludes revenues from claims administration, compensation consulting, insurance commissions and other nonbenefit consulting. 1 Estimated. 2 BI estimate. 3 Fiscal year ending 6/30. 4 Fiscal year ending 9/30. 5 Fiscal year ending 5/31.