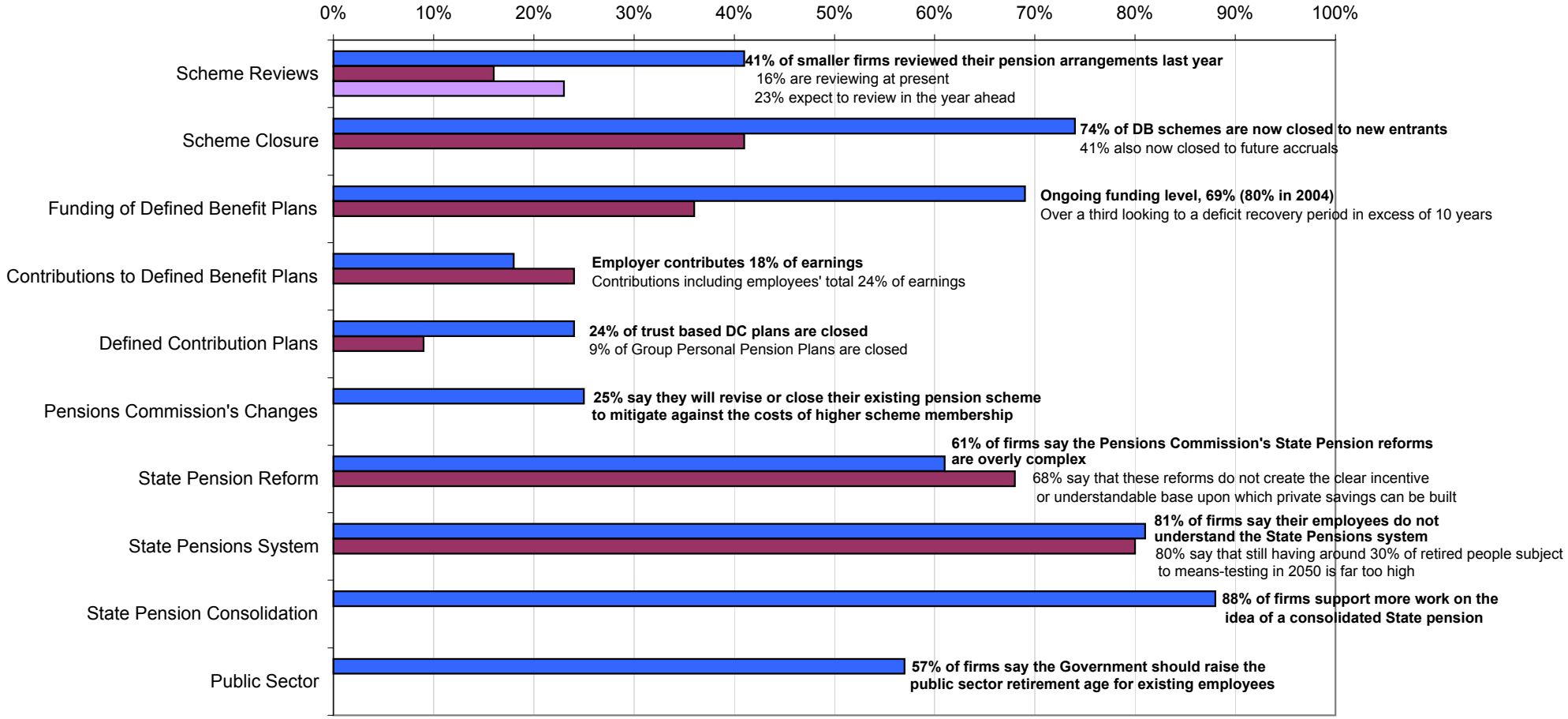ACA Smaller Firms Survey 2006 Results - Highlights