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ANNUAL PLANNING
FOR LAW FIRMS

A Profit-Driven Guide to Strategic Success

PRACTICE • MANAGE • GROW

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How to Use This Guide

This guide is designed to help managing partners and legal administrators develop a strategic annual plan focused on profitability. Depending on your specific needs, you may find certain sections more relevant than others.

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Understanding Profitability

Why Annual Planning is Vital for Law Firms

Many factors influence your firm's ability to thrive and be profitable: Shifting client expectations, rising operational costs, rapid advances in legal technology, and increased competition from both traditional firms and alternative legal service providers. A deliberate, data-driven plan can help you proactively shape your firm's future and navigate these factors seamlessly.

It starts with a modern annual planning process with profitability analysis as the foundation to give your firm clear direction. This helps leaders understand where resources are being used, identify inefficiencies, strengthen profitability, and align everyone around shared goals.

Revenue minus expenses is the baseline, but true profitability comes from understanding what's driving that number and how it could improve. By analyzing utilization, practice area performance, cost structures, attorney contribution, and client profitability, you can align your strategic goals with your financial reality. Grounding your planning in profitability enables your firm to:

Allocate resources where they have the greatest impact

Prioritize the most promising growth opportunities

Build a stronger, more sustainable firm

Reinforce accountability at every career level

Reinforce accountability at every career level

This guide provides the foundational knowledge, examples, and tools you need to build a profitability-focused annual plan and to put that plan into action throughout the year.

Profitability Basics

Understanding profitability involves analyzing various metrics to determine how efficiently resources are utilized and how much value is being delivered to clients. In simple terms, it's about maximizing the value of each dollar earned.

Revenue minus expenses is the foundational calculation, but true profitability comes from understanding what that number could be. To determine profitability effectively, law firms must look at several key areas:

Lawyer Cost Structure and Billable Rates

Take the time to figure out each of your lawyer's cost rate — what it costs them to provide their services — factoring in their salary, benefits, office space costs, and technology costs. This helps you determine the minimum amount each lawyer needs to bill to cover their expenses and contribute to the firm's profitability.

Assuming an annual salary of \$120,000 and \$100 per hour for benefits and overhead, you can refer to the following example of calculating an attorney's hourly cost rate:

$$\frac{(\$120,000/\text{year} \div 12 \text{ months})}{100 \text{ billable hours}} + \$100/\text{hour benefits \& overhead} = \$200/\text{hour cost rate}$$

TIP

If a lawyer's cost rate is higher than their billing rate, this could indicate a profitability problem. Ensure that work is assigned based on each lawyer's cost-effectiveness, balancing their rates with the profitability of the cases they handle.

Practice Area Profitability

Evaluate which practice areas generate the most profit by comparing revenues to associated costs. Start by analyzing each practice area's cost rate to determine its profitability. Track the hours billed, expenses incurred, and the average rate charged.

TIP

See a more detailed example of how to analyze practice area profitability on p. 4

Client Profitability

Not all clients contribute equally to profitability. Analyze the clients that offer the greatest value and focus on building those relationships.

TIP

Regularly review client profitability by tracking the time spent on each client's matters and the revenue they generate. This helps identify clients who consume resources without delivering commensurate revenue, enabling the firm to renegotiate terms or focus on more profitable clients.

Revenue Generation

Don't overlook the seemingly mundane tasks that can make or break your firm's profitability. Optimizing these tasks is critical to optimizing revenue, including capturing all billable time, diligently following up on leads, minimizing write-offs, and optimizing accounts receivable collections.

TIP

Maximizing these revenue-generating tasks comes down to having the processes, policies, and tools in place to set your firm up for success. Document them.

Cost Management

Managing costs isn't necessarily about minimizing expenses, but rather optimizing what you spend.

Debbie Foster, CEO at Affinity Consulting Group, offers this advice:

“It’s important to not waste money, and you do that by making sure you’re leveraging what you buy. You need to think about people planning, space planning, and technology planning to utilize them all effectively. ”

TIP

When you hire new staff members but provide little training on the firm’s processes, technology, and culture, you’re not optimizing personnel or technology, and you’re risking additional expenses through attrition if staff members become disengaged and resign.

Profitability Analysis Example: Zero in on Practice Areas

Clearly, numerous factors can go into profitability analysis. To make it feel more doable, let’s look at just one example of profitability analysis mentioned above: practice area profitability.

Not all practice areas contribute equally to the firm's bottom line. Apply your attorneys’ cost rates from the calculation on page 2 to analyze practice area profitability. This involves:



Calculating revenue for each area

Then, subtract each area’s cost rates, paralegal support, and other direct expenses.



Determining attorney utilization rates within each area

Are higher-cost attorneys working on lower-value matters? Reassign that work to lower-cost attorneys to improve practice area profitability.



Adjusting billing rates if an area isn't profitable

Adjusting billing rates if an area isn’t profitable. Also, explore targeting different types of clients to maximize profitability.

Through this analysis, firms can ensure they are investing in the areas with the greatest potential for growth while minimizing resources spent on less profitable endeavors. Using profitability analysis for annual planning provides the clarity necessary to align firm goals with effective resource allocation.

How to Actually Take Vacation as a Law Firm Leader

● Plan

Have your team schedule vacations well in advance to ensure coverage for key tasks.

● Delegate

Are higher-cost attorneys working on lower-value matters? Reassign that work to lower-cost attorneys to improve practice area profitability.

● Prepare Clients

Alert key clients to upcoming vacations. Provide them with a point of contact during your time off.

● Set Boundaries

Decide how (or if) you will be available during your vacation to help you truly disconnect.

● Trust

Trust your team to handle things in your absence. Remind yourself that taking time off is important for your well-being, which ultimately benefits the firm.

Specialized Strategies for Growth and Greater Profitability

Optimizing Attorney Career Paths for Growth

True growth in a law firm goes beyond simply adding new attorneys.

Debbie Foster, CEO at Affinity Consulting Group:

Some firms say their growth strategy is to go from 35 to 50 lawyers, but what if you make less money by having 50 lawyers compared to 35? Adding headcount doesn't make sense if you want to run the most efficient and profitable business. When you execute a growth strategy, you want clarity around what to expect from your people.

A growth strategy should involve optimizing the career path of current attorneys, helping them grow from associates to partners and eventually firm leaders. Creating a clear path for each attorney contributes to their personal growth, improves retention, and ultimately boosts profitability.

Start by defining expectations at each career level — from associate to equity partner. This helps maximize each attorney's contribution. Provide mentorship and career development opportunities to help attorneys excel in their roles. Each attorney's journey is a critical component of the firm's growth strategy, and investing in their development means investing in the long-term profitability of the firm.

Law Clerk to Associate

A well-structured training program sets law clerks up for success:

- Firm culture
- Values
- Processes

Associate to Non-Equity Partner

Expectations for:

- Billing
- Business development
- Client management
- Involvement in firm initiatives

Non-Equity Partner to Equity Partner

- Take on business owner mindset
- Contribute to firm growth
- Treat the transition as a business transaction, not a promotion

Debbie Foster, CEO at Affinity Consulting Group

“ Clear expectations let you measure people, and expectations go beyond hourly billing,” Debbie says. “You can have expectations about how clients are managed, responsiveness, mentoring, and learning the craft of being a lawyer. This helps people know what they’re responsible for at each career level, and as they meet those responsibilities and expectations, the firm becomes more profitable because you took the time to define what’s important. ”

Plan to Leverage Technology for Greater Profitability

Technology is one of the greatest levers law firms can use to boost profitability and efficiency. Automated time capture and workflow tools, AI, client portals, and online payments can all help firms reduce inefficiencies, improve billing accuracy, and enhance client service.

For annual planning, law firms should evaluate their technology stack. Are your current tools being fully utilized, or are there areas for improvement? The key is knowing how to leverage technology effectively to improve law firm profitability through key capabilities, including:

- Improving timekeeping
- Enhancing collaboration
- Streamlining billing and reducing write-offs
- Optimizing resource allocation
- Improving collections
- Streamlining lead management
- Promoting a culture of continuous improvement



Underutilizing software features

Leveraging a tool’s full capabilities can improve efficiency and help reduce stress at work.



Lack of ongoing training and support

Often, much effort goes into the rollout of new technology and not enough into continuous training to learn the tool after it’s been implemented.



Not using technology to attract and retain talent

Maximizing your technology presents your firm as forward-thinking and committed to providing resources to work effectively, and that can help you stand out as an employer of choice and increase job satisfaction.

Annual Planning Survival Kit

Annual planning can be a daunting process but having the right tools and mindset can make it manageable — and maybe even enjoyable. Here's your survival kit for getting through it:



Calculating revenue for each area

Planning can be exhausting, so have healthy snacks and your favorite beverage on hand to help maintain your energy levels.



Productivity playlist

Create a playlist of your favorite focus music. It can help keep you energized and on track, especially when planning feels overwhelming.



Whiteboard or planning software

Use a whiteboard for brainstorming or planning software to map out your goals and tasks visually. Seeing everything laid out can make complex ideas feel manageable.



Stress relievers

Keep a stress ball, fidget spinner, or even a list of jokes on hand for quick stress relief. It's okay to take a break and laugh!



Notebook for ideas

Keep a notebook handy to jot down ideas that pop up throughout your day. Sometimes the best ideas come when you're focused on something else.



Collaboration tools

Effective team collaboration tools like messaging, video conferencing software, or shared documents facilitate communication and a smooth planning process.



A positive attitude

Remember, annual planning is an opportunity to set your firm up for success. Approaching it with positivity can make all the difference.

Assess Firm Performance

Benchmarking: A Tool for Setting Strategic Goals

Benchmarking is an effective way to evaluate your firm’s performance against both internal and external standards. It helps answer essential questions like: Are we charging enough for our services? Are we utilizing our attorneys effectively? Are we managing resources as efficiently as comparable firms?

When used thoughtfully, benchmarking provides context for your firm’s financial and operational performance, helping you set realistic, strategic goals. It also helps identify areas where your firm is excelling—as well as those where small adjustments can yield significant gains in profitability.

It’s important to approach benchmarking with a clear understanding of its limitations. Industry averages don’t tell the whole story. Before relying on any benchmark, ask:

Who is included in the comparison?

Consider firm size, geographic region, and practice mix.

How similar are their clients to ours?

Corporate clients, for example, behave differently than high-volume consumer clients.

What assumptions underlie the data?

Averages may not reflect your firm’s unique cost structure or billing practices.

Benchmarking is most helpful when paired with your firm’s internal performance metrics and strategic goals, not as a standalone measure of success.

Internal benchmarking

Compare the profitability of different practice areas, clients, and attorneys within your firm. Identify which areas are excelling and which need improvement. Then, use these insights to guide strategic decisions.

External benchmarking

Look at industry benchmarks for profitability, revenue per attorney, and other key performance indicators. This will help you understand where your firm stands compared to your peers and identify opportunities to enhance profitability.

Use benchmarking data to set performance targets for practice areas and individual attorneys. This will help create accountability and ensure that everyone in the firm is aligned with profitability goals.

Aligning Equity and Compensation for Firm Growth

Compensation and equity structures have a significant impact on law firm profitability and growth. Aligning compensation with firm values and strategic goals helps motivate attorneys to focus on what matters most — whether it's business development, cross-selling services, or mentoring junior attorneys.

Incentivizing Business Development

Reward attorneys who bring in new clients or expand existing relationships.

How similar are their clients to ours?

Corporate clients, for example, behave differently than high-volume consumer clients.

What assumptions underlie the data?

Averages may not reflect your firm's unique cost structure or billing practices.

● Putting It All Together

Developing a Strategic Growth Plan

Every law firm needs a growth strategy, but it's important to note that "growth" is not limited to the traditional sense of expansion in terms of increasing headcount, as discussed earlier in the guide. Growth can mean increased efficiency, greater profitability, or deepening client relationships rather than adding headcount.

The growth plan should be flexible enough to account for changing circumstances while being rooted in the firm's strategic vision. Key components of a strategic growth plan include:

Optimizing Marketing

Use data-driven marketing strategies to attract clients that align with your firm's strengths. Highlight what sets your firm apart and focus on channels that deliver results, such as thought leadership content, SEO, and networking events.

Emphasizing Attorney Development

Create career pathways that encourage attorneys to stay and grow within the firm. Set clear expectations for career levels and compensation plans for meeting those expectations. This helps attorneys focus on what's most important in their role, which leads to greater profitability for the firm.

Client Relationship Management

Focus on cross-selling opportunities and expanding existing client relationships to increase overall profitability without having to add new clients.

“ It's more profitable to get more business from an existing client than it is to find new clients. Are you doing everything you can for the clients coming in the door, or are you siloed? Being siloed is an anti-growth strategy, but cross-selling can be a multiplier for nearly every firm. ”

Debbie Foster, CEO at Affinity Consulting Group

● Templates and Tools for Annual Planning

Effective annual planning relies on actionable tools. This section offers helpful resources to simplify the planning process.

Annual Planning Checklist

This high-level, step-by-step list can help guide your firm through annual planning, covering profitability analysis, goal setting, and resource allocation.



Review Financial Performance

Evaluate the firm's financials from the previous year, focusing on profitability by practice area, client, and attorney. The metrics you use will depend on your firm's challenges and the areas you wish to improve. See our glossary of profitability metrics on p. 13 for more details.



Review Revenue Streams and Identify Opportunities for Growth

- **Client Profitability Analysis:** Identify clients that offer the greatest value to the firm. Determine which clients are resource-intensive but do not yield sufficient profit, and consider renegotiating terms or phasing out unprofitable clients.
- **Practice Area Profitability:** Assess which practice areas are most profitable. Calculate each area's revenue, cost rates, paralegal support costs, and other direct expenses to determine each area's profitability.



Analyze and Optimize Expenses

Focus on optimizing rather than minimizing expenses. Ensure that spending on personnel and technology contributes effectively to firm growth. Plan for mentorship programs, setting clear career level expectations, and maximizing available features in your technology.

Conduct a Technology Audit

Evaluate your technology stack to determine whether existing tools are being used to their full potential. Remember, technology should be a revenue multiplier, not just an expense. See our technology audit checklist on p. 17.

Establish Expectations for Attorney Growth and Contribution

Define specific expectations for each career level, from law clerks to equity partners. This clarity encourages development, enhances productivity, and ultimately contributes to profitability.

Foster a Culture of Continuous Improvement

Introduce programs focusing on technology usage, client engagement, and other areas crucial for firm growth. Host lunch-and-learn sessions to improve staff's efficiency and reduce stress points.

Define Roles and Assign Accountability

Assign roles to ensure tasks are executed for each part of the annual plan. Assigning clear responsibilities to a planning committee or team helps maintain momentum throughout the year.

Create a Communication Plan for Candid Conversations

Create a space where partners, attorneys, and administrators can discuss challenges candidly, using data to support conversations and remove emotional barriers.

Glossary of Profitability Metrics

The following profitability metrics represent a comprehensive set of tools to measure, understand, and improve your firm's profitability. But rather than tracking every possible metric, the most effective annual plan focuses on those that provide actionable insights. Choose metrics aligned with your strategic goals to create an achievable plan for profitability and growth.

Accounts Receivable Turnover

- Measure how quickly the firm collects outstanding invoices.
- Provides insight into cash flow and the efficiency of collections practices.
- Best used for: Comprehensive financial health and efficiency insights; solving slow collections

Attorney Utilization Rate

- $\text{Total Billable Hours} / \text{Total Available Hours}$ for each attorney.
- Helps evaluate how effectively each attorney is using their time and identifies opportunities for increasing productivity.
- Best used for: Firms that want fewer, high-impact metrics to understand financial performance; improving efficiency.

Billing Realization Rate

- $\text{Billed Hours} / \text{Hours Worked}$
- Provides insight into how much of the work performed is actually being billed to clients, revealing areas where write-offs or non-billable work may be affecting profitability.
- Best used for: Growing revenue; improving efficiency.

Client Profitability

- Track time spent on each client and compare it to the revenue generated.
- Identify clients that are resource-intensive and yield low profit to make informed decisions about renegotiating terms or focusing on higher-value clients.
- Best used for: Growing revenue; firms that want fewer, high-impact metrics to understand financial performance.

Collection Realization Rate

- $\text{Collected Revenue} / \text{Billed Revenue}$
- Indicates the effectiveness of your firm's collection processes and identifies potential issues in getting payments from clients.
- Best used for: Comprehensive financial health and efficiency insights; solving slow collections.

Cost Rate per Attorney

- Calculate the cost rate for each attorney, including salary, benefits, office space, and technology costs.
- Determine the minimum billable amount needed for each attorney to contribute to firm profitability.
- Best used for: Cost management

Overhead Rate

- $\text{Overhead Costs} / \text{Total Revenue}$
- Helps determine if overhead expenses are reasonable compared to the revenue generated.
- Best used for: Cost management

Profit Margin by Practice Area

- Revenue minus Costs for each practice area
- Provides insight into the efficiency and profitability of each practice area, allowing you to optimize resource allocation.
- Best used for: Analyzing practice areas with distinct profitability profiles.

Profitability per Matter

- Calculate the profitability of different case types or matters.
- Identifies the most profitable types of cases, which can help determine which matters to focus on.
- Best used for: Comprehensive financial health and efficiency insights

Revenue per Lawyer

- Measure the revenue generated by each lawyer.
- Allows you to benchmark individual performance and set goals for improvement.
- Best used for: Firms that want fewer, high-impact metrics to understand financial performance.

Revenue per Practice Area

- Track the total revenue generated by each practice area over a specific period.
- Helps identify which practice areas are most profitable and where to focus growth efforts.
- Best used for: Growing revenue

Write-Off Percentage

- The percentage of billed hours or fees that were written off.
- Helps evaluate where the firm is losing potential revenue and to implement measures to reduce write-offs.
- Best used for: Improving efficiency

Using These Metrics

Collecting these profitability metrics allows your firm to:

1

Establish Baselines

Understand where the firm currently stands in terms of profitability.

2

Identify Trends

Recognize which practice areas, clients, or attorneys contribute most to profitability over time.

3

Set Targets

Use historical data to set realistic growth targets for revenue, attorney productivity, and expense management.

4

Optimize Resources

Allocate resources (e.g., attorney hours, administrative support) to areas that offer the greatest potential for profitability.

Profitability Analysis Template

Use this template to apply profitability metrics and analyze profitability by practice area, client type, and individual attorney contributions.

Practice Area Profitability

- **Revenue generated:** This is your total revenue per practice area.
- **Cost allocation:** Include personnel, overhead, technology, and direct costs.
- **Profit margin:** Calculate revenue minus costs
- **Takeaways:** Summarize your findings and note practice areas that need adjustments.

See example calculation at the end of this template.

Client Profitability

- **Client Categories:** List your different client types (corporate, individual, high-volume, etc.).
- **Revenue vs. Cost:** Compare revenue generated against expenses for each client.
- **Profitability Insights:** Identify profitable vs. unprofitable clients.
- **Action Steps:** Make recommendations such as renegotiating client terms or focusing more resources on high-value clients.

Attorney Contribution Analysis

- **Attorney Cost Rate:** Include personnel costs, benefits, and overhead.
- **Revenue per Attorney:** Measure revenue contribution.
- **Utilization Rate:** Total billable hours vs. available hours.
- **Profitability Insights:** Determine which attorneys are most profitable and identify productivity gaps.
- **Action Steps:** Develop specific actions to improve profitability, such as adjusting caseloads or changing billing rates.

Summary and Recommendations

- **Key Findings:** Summarize profitability by practice area, client type, and attorney.
- **Strategic Actions:** Outline actions that will enhance firm profitability in the coming year.
- **Benchmarking:** Compare the firm's performance to previous years or industry standards.

Sample calculation: Practice Area Analysis

Practice Area: Family Law

Step 1

Calculate Family Law Revenue Generated

Total revenue from Family Law cases: \$500,000

Step 2

Calculate Total Family Law Costs: \$360,000

- a. Total attorney costs
(cost rates for lead partner, junior associate, paralegal, etc.): \$280,000
- b. Overhead (shared costs used by Family Law): \$50,000
- c. Technology: \$20,000
- d. Direct Family Law costs (court filing fees, etc.): \$10,000

Step 3

Calculate Family Law Profit Margin

Profit margin = Total revenue – Total costs

Profit margin = \$500,000 - \$360,000 = \$140,000

Step 4

Calculate Family Law Revenue Generated

Profitability percentage = (Profit margin / Total revenue) x 100

Profitability percentage = (\$140,000 / \$500,000) x 100 = 28%

Analysis

The Family Law practice area has a profitability percentage of 28%. This is a healthy profit margin, indicating that this practice area is contributing positively to the firm's overall profitability. The firm can now decide to focus more resources here for further growth or examine areas for increased efficiency.

Technology Audit Checklist

Use this checklist to evaluate the effectiveness of your technology stack, identify opportunities for optimization, and ensure that all tools are fully leveraged to enhance profitability, efficiency, and firm-wide productivity.

Time and Billing Software

- Is the software capturing all billable hours effectively?
- Are all team members trained in using timekeeping tools?
- Do you review reports regularly to identify frequently missed time?
- Does the system integrate with other practice management tools?
- Does the software support customized invoices for various client types?

Practice Management System

- Are all practice areas adequately supported by the current software?
- Does it effectively handle case tracking, document management, and task assignments?
- Can data be accessed and analyzed easily for decision-making?
- Does it integrate seamlessly with billing, document, and email systems?

Document Management System

- Are retention and archiving policies automated and consistently enforced?
- Are documents being managed securely and efficiently?
- Is version control working well for collaborative work?
- Can documents be located and retrieved quickly?
- Is search functionality efficient and user-friendly?

Client Communication Tools

- Are communication channels centralized (e.g., email, client portals)?
- Does the system allow for automated client reminders and updates?
- Are client messages stored securely and compliantly?

Adoption, Training, and Capabilities

- Do staff members use all the features of the software?
- Does the firm provide regular training on existing technologies beyond the initial implementation?
- Do new hires receive comprehensive training on all tools?
- Could existing manual processes for conflict checking, billing, or client intake be automated?
- Are your technology tools user friendly, or do they cause frustration?
- Does the technology support remote work effectively, including secure access to case files, video conferencing, and cloud-based collaboration tools?

Technology Spending Evaluation

- Is the current technology stack a revenue multiplier, and if not, why?
- Is there a return on investment for each tool?
- Are unused or underutilized tools identified for removal or repurposing?
- Are you investing in tools that align with the firm's strategic goals for efficiency, profitability, and client experience?

Security and Compliance

- Is Mutli-Factor Authentication (MFA) enabled across all core systems?
- Are user access permissions reviewed regularly to ensure the right people have the right level of access?
- Are data retention and destruction policies implemented and automated where possible?
- Is firm data encrypted both in transit and at rest?

Using Profitability Analysis to Succeed

Profitability analysis as part of your annual planning process is a powerful tool for law firms that want to thrive. By understanding the factors that influence profitability, your firm can allocate resources more effectively, set clear growth strategies, and enhance its overall resilience in the face of industry challenges.

Annual planning is a strategic opportunity to align your firm's actions with its long-term goals. By making profitability the cornerstone of your annual plan, you're setting your firm up for sustainable success.

At the end of the day, you're running a business. Annual planning through a lens of profitability helps you determine the future of your business.

Paige Roncke, Chief Revenue Officer at Centerbase:

“ At the end of the day, you're running a business. What does the future of your business look like? Annual planning through a lens of profitability helps you have that conversation. ”

Your firm is only as powerful as the software you use.

Contact us to learn how your firm can practice efficiently, manage profitably, and grow strategically with a single platform.