

**PCAOB Standing Advisory Group Meeting
October 5, 2006**

Panel Participants

Consideration of Smaller-Company/Smaller-Firm Issues

- Liz Gantnier, Stegman & Company
- Mike Parker, Kewaunee Scientific Corporation
- Steve Rafferty, BKD, LLP
- Joan Waggoner, Blackman Kallick Bartelstein, LLP
- Bill Zaiser, MHI Hospitality Corporation