

EXHIBIT
Auditors' Opinions on PCAOB Powers and Composition

Should the PCAOB set standards?	Yes	No	Don't Know
Quality-control standards	54%	32%	14%
Ethics standards	66	25	9
Independence standards	69	23	8
Auditing standards	36	56	8
Accounting standards	31	61	8
Should the PCAOB conduct investigations and disciplinary proceedings?			
Conduct investigations	73%	18%	9%
Do you agree with the composition of the PCAOB?			
Of the five PCAOB members, only two shall be CPAs.	16%	72%	12%
If Chair, the CPA may not have practiced for at least five years prior to appointment.	15%	72%	13%