

Participant	Firm Name or Affiliation	City, State
ABDELRAHMAN, OSMAN	ERNST & YOUNG LLP	FRAMINGHAM, MA
ALERTE, JACKSON		PORT-AU-PRINCE, HT
ANDERSON, SHEILA	DAKTRONICS INC.	BROOKINGS, SD
ANERUD, KELLY	RIKSREVISJONEN	OSLO
ARFORD, FRANK	CROWE CHIZEK AND COMPANY LLC	NEW YORK, NY
BAGGETT, KENNETH	REZNICK GROUP	ATLANTA, GA
BAILEY, CORINNEE	KPMG LLP	BATON ROUGE, LA
BAKER, KEVIN	ECONOMIC CONSULTING SERVICES INC	BOWIE, MD
BAKER, SUSAN		PLYMOUTH, MI
BALGOBIN, NEIL	POINT LISAS NITROGEN LIMITED	POINT LISAS, PO
BANDARA, DAMITHA	BLACKMAN KALLICK	CHICAGO, IL
BANSE, CHRISTOPHER	MCGLADREY & PULLEN LLP	CEDAR RAPIDS, IA
BARGEV, OFER	DELOITTE & TOUCHE LLP	MARIETTA, GA
BARLOW, RAY		PORTLAND, OR
BAUM, PETER	ANCHIN, BLOCK & ANCHIN, LLP	NEW YORK, NY
BERNARD, GILLES		QUEBEC, QU
BETHEA, EDWARD	ALTEC WORLDWIDE LLC	BIRMINGHAM, AL
BETSCHART, D'ARCEY		WARWICK, WK
BIEK, LINDA		NASHVILLE, TN
BIGSBY, KEITH		MELBOURNE, FL
BODNAR, BRYAN	BKD LLP	SPRINGFIELD, MO
BOTTINI, NICHOLAS	ROTENBERG & COMPANY, LLP	ROCHESTER, NY
BRADEN, JOHN	GLO CPAS, LLP	HOUSTON, TX
BRADSHAW, J	CHILD, VAN WAGONER & BRADSHAW, PLLC	SALT LAKE CITY, UT
BRUCKEL, THOMAS		AVON, NY
BURDETT, ROBERT	RSM MCGLADREY	CHICAGO, IL
BUTLER, LISA	VERTEX INC	COATESVILLE, PA
BYRNE, KATHRYN	WEISER LLP	NEW YORK, NY
CARPENTER, ROBERT	ALLFIRST FINANCIAL INC.	BALTIMORE, MD
CASSEDY, SAMANTHA	SUNRISE SENIOR LIVING	MCLEAN, VA
CHAMBERLIN, THOMAS	DUKE CORPORATE EDUCATION	DURHAM, NC
CHEUNG, RON	GLOBAL CONSULTANTS AND SERVICES LIMITED	HONG KONG, HK
CHIAVETTA, THOMAS	MENGEL, METZGER, BARR & CO., LLP	ROCHESTER, NY
COLE, BRUCE	VIRCHOW KRAUSE & COMPANY LLP	MADISON, WI
CONDON, ROBERT	CONDON & COMPANY PC	HOUSTON, TX
COVELL, JOHN	GENERAL GROWTH PROPERTIES INC	CHICAGO, IL
CRAFT, TODD	CLIFTON GUNDERSON LLP	MILWAUKEE, WI
CREGGER, LEESA	UXB INTERNATIONAL	PULASKI, VA
CRESCENZO, ANDREW		FARMINGDALE, NY
CRIDER, JOHN	POLANSKY, MCNUTT, PERRY & CO.	SAN ANTONIO, TX

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DAUDU, MICHAEL	DELOITTE & TOUCHE LLP	GARIK ABUJA, NG
DAVIDSON, GARY	MAYER HOFFMAN MCCANN P.C.	BETHESDA, MD
DEANE, JEFFREY	MALIN BERGQUIST & COMPANY LLP	BADEN, PA
DEGANO, BRIAN	DELOITTE & TOUCHE LLP	VIENNA, VA
DENNIS, STACI	LOWE'S COMPANIES INC	MOORESVILLE, NC
DEVILBISS, GREGG		VANDALIA, OH
DICKEY, GREG	HEIN & ASSOCIATES, LLP	DENVER, CO
DIELEMAN, JOB	PKF NORTH AMERICAN NETWORK	DULUTH, GA
DOLLARD, MATTHEW	MCGLADREY & PULLEN LLP	CHICAGO, IL
DOOLEY, STEPHEN	MCGLADREY & PULLEN LLP	BOSTON, MA
DUTKIEWICZ, ROBERT	CLAYTON & MCKERVEY, PC	SOUTHFIELD, MI
DZIK, JOHN	GUNNIP & COMPANY	WILMINGTON, DE
EASTMAN, CHARLES	NII HOLDINGS INC.	STERLING, VA
EBERT, SCOTT	VIRCHOW KRAUSE & COMPANY LLP	MINNEAPOLIS, MN
ELLIS, JEFFREY	HURON CONSULTING GROUP	CHICAGO, IL
ESTRADA, ANETTE	BDO SEIDMAN LLP	GRAND RAPIDS, MI
ETTRIDGE, JEAN	ICAEW	LONDON, EC
EUTENEUER, JOSEPH	XM SATELLITE RADIO	WASHINGTON, DC
EVANS, SHANEL	SKANSKA USA BUILDING INC.	ALEXANDRIA, VA
FAN, LYNN	SBA STONE FOREST	SHANGHAI,
FERGUSON, IAN		THE VALLEY, VI
FINNING, JOHN	ALEXANDER, ARONSON, FINNING & CO., PC	WESTBOROUGH, MA
FITZSIMMONS, KELLEE	STOUT CAUSEY & HORNING PA	BALTIMORE, MD
FLINN, RONALD	CREIGHTON UNIVERSITY COLLEGE OF BUSINESS ADMIN	OMAHA, NE
FOLEY, WALTER	FOSTER AND FOLEY LLP	EAST SETAUKET, NY
FORD, ANITA	CLIFTON GUNDERSON LLP	MILWAUKEE, WI
FRANKLIN, THOMAS	BLACKMAN KALLICK	CHICAGO, IL
FRICK, BARBARA		DURHAM, NC
FRIEDLEIN, KEITH	WOLF & COMPANY LLP	OAK BROOK, IL
FROST, PETER		LONDON, SW
FUJII, MICHIO		URAYASU-SHI, CH
GARAYEV, ELSHAD	BOEING COMPANY	CHICAGO, IL
GARCIA, ADRIANA	GARCIA-SHAMMA & ACOSTA, PC	EL PASO, TX
GARCIA-SHAMMA, ROSA	GARCIA-SHAMMA & ACOSTA, PC	EL PASO, TX
GENDRON, TERESA	NII HOLDINGS INC.	DUNN LORING, VA
GHANEM, YAACOUB ABI	AMIDEAST/ LEBANON	BEIRUT
GIACOIA, FONDA	ASCOT HULL LLC	PUNTA GORDA, FL
GIBSON, KIM	GRANT THORNTON LLP	NEW YORK, NY
GILMER, JOHN	DELOITTE & TOUCHE LLP	MCLEAN, VA
GINOCCHIO, THOMAS	VIATECH PUBLISHING SOLUTIONS	BAY SHORE, NY

Participant	Firm Name or Affiliation	City, State
GLIDEWELL, MELISSA	MTS SYSTEMS CORPORATION	EDEN PRAIRIE, MN
GOLDSBERRY, EDWARD	PANNELL KERR FORSTER OF TEXAS, PC	HOUSTON, TX
GONZALEZ, FRANK		MIAMI, FL
GORECKI, DANIEL	VIRCHOW KRAUSE & COMPANY LLP	MILWAUKEE, WI
GREENWELL, DAVID	GREENWELL & CO., PC	OKLAHOMA CITY, OK
GUIDO, JOHN	JOHN M. GUIDO	CHARLESTON, WV
HAGEN, JULIE	BARNES DENNIG & COMP	CINCINNATI, OH
HAHN, DEBRA	GRANT THORNTON LLP	EDISON, NJ
HANSEN, GAYLEN	EHRHARDT KEEFE STEINER & HOTTMAN PC	EVERGREEN, CO
HARRIS, ALVIN	VIRGINIA TECH DEPT OF ACCTNG & INFO SYSTEMS	GREENSBORO, NC
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HARROWER, PETER		LAGUNA BEACH, CA
HAUSZ, ARTUR	CINRAM INTERNATIONAL	COURTICE
HEGARTY, WILLIAM	SMART AND ASSOCIATES LLP	DEVON, PA
HEILMAN, STEPHEN	MALIN BERGQUIST & COMPANY LLP	GIBSONIA, PA
HENRY, PAUL	BONADIO & CO LLP	ROCHESTER, NY
HERBOLDSHEIMER, MELISSA	R G ASSOCIATES INC.	OWINGS MILLS, MD
HERRERA, JORGE	RACHLIN COHEN & HOLTZ LLP	MIAMI, FL
HERRING, PAUL	AICPA	LAKE BLUFF, IL
HERRING, RANDALL	CROWE CHIZEK AND COMPANY LLC	BRENTWOOD, TN
HILDEBRAND, MARK	CROWE CHIZEK AND COMPANY LLC	INDIANAPOLIS, IN
HNATIW, GEORGE	HURON CONSULTING GROUP	BETHESDA, MD
HOMAN, BRADLEY	PROTOCOL INTERNATIONAL LTD	TOKYO
HONHART, STEPHEN	CROWE CHIZEK AND COMPANY LLC	GRAND RAPIDS, MI
HORCHER, ALBERT	ENZO BIOCHEM	FARMINGDALE, NY
HOTTLE, ROBERT	KPMG LLP	GREAT FALLS, VA
HULL, ROBERT	LOWE'S COMPANIES INC	MOORESVILLE, NC
HUME, EVAN		TALLAHASSEE, FL
HUTCHINSON, SCOTT	DELOITTE & TOUCHE LLP	ATLANTA, GA
ILLIANO, GARY	GRANT THORNTON LLP	NEW YORK, NY
ISAACS, KAREN		LAKELAND, FL
ISACKS, JULIE	SUPERIOR ENERGY SERVICES INC.	METAIRIE, LA
JABBOUR, SAMI		QUEBEC, QU
JACKSON, JAMES		PINEHURST, NC
JI, JIANG	BOSE CORPORATION	MYSTIC, CT
JULIAN, MATTHEW		AUSTIN, TX
KANEKO, YAYOI	EOS ACCOUNTANTS LLP	SAN MATEO, CA
KASTANTIN, JOSEPH	UNIVERSITY OF WISCONSIN LA CROSSE DEPARTMENT OF A	LA CROSSE, WI
KATZ, GARY	LOGAN KATZ LLP	OTTAWA
KEEVAN, WILLIAM	KROLL INC.	RESTON, VA

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KEVELSON, LEWIS	RACHLIN COHEN & HOLTZ LLP	WEST PALM BEACH, FL
KHALIL, YOUSR	KROLL, INC.	RESTON, VA
KIM, HERBERT	CASCADIA CPA PC	BEAVERTON, OR
KNUTSON, LAWRENCE	EHRHARDT KEEFE STEINER & HOTTMAN PC	DENVER, CO
KORTUS, TAFT		SEATTLE, WA
KOSS, MAX	DOEREN MAYHEW	RALEIGH, NC
LACROSS, LANCE	LAKEVIEW TECHNOLOGY	BUFFALO GROVE, IL
LAFORGE, MICHAEL	SOBEL & CO., LLC	LIVINGSTON, NJ
LAMBERSON, JANE	SWOPE, LAMBERSON & CHARBONNEAU, PA	NAPLES, FL
LAMPLOUGH, KIM	RACHLIN COHEN & HOLTZ LLP	FORT LAUDERDALE, FL
LANGER, JENNIFER	NACCO INDUSTRIES	MAYFIELD HEIGHTS, OH
LATTER, DEBRA	GLOBAL TELECOMMON	VIENNA, VA
LAU, PAUL	BLACKMAN KALLICK	CHICAGO, IL
LAWSON, JASON	SECURITIES AND EXCHANGE COMMISSION	NEWHALL, CA
LEBIHAN, FRANK	MCGLADREY & PULLEN LLP	CHICAGO, IL
LEBIHAN, FRANK	MCGLADREY & PULLEN LLP	SCHAUMBURG, IL
LEE, HYUN	SAMIL PRICEWATERHOUSECOOPERS	SEOUL
LEE, JONGYEOP	DELOITTE TOUCHE TOHMATSU	TOKYO
LEE, RONALD	DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	WHITE PLAINS, MD
LEGENDRE, GENEVIEVE	INTRALOX INC	NEW ORLEANS, LA
LINK, DOUGLAS		BETHESDA, MD
LOLAN, DEBORAH	C & C TECHNOLOGIES, INC.	LAFAYETTE, LA
LOUD, ADRIAN	BENNETT THRASHER PC	MARIETTA, GA
LUNDY, JEANNE		NASSAU, BS
MARINO, JOSEPH		HAVERTOWN, PA
MCCALL, CARLA	ALEXANDER, ARONSON, FINNING & CO., PC	WESTBOROUGH, MA
MCKAY, MAUREEN	CHERRY BEKAERT & HOLLAND LLP	RICHMOND, VA
MCKERVEY, KEVIN	CLAYTON & MCKERVEY, PC	SOUTHFIELD, MI
MCMURTRY, MICHAEL	EISNER LLP	NEW YORK, NY
MILLER, BRYAN		LONDON, ON
MILLER, DANIEL	SEIKO CORPORATION OF AMERICA	SADDLE RIVER, NJ
MOELLER, JAY	BATTELLE & BATTELLE LLP	DAYTON, OH
MOORE, STEPHEN	ERNST & YOUNG LLP	NEW YORK, NY
MORELAND, KENNETH	T ROWE PRICE	WEST FRIENDSHIP, MD
O'DONOGHUE, CONOR	COULTER & JUSTUS PC	KNOXVILLE, TN
OHGA, WAKAKO		SEATTLE, WA
OSMONT, GHYSLAIN	MAZARS LLP	NEW YORK, NY
PALMQUIST, ROBERT	VALHALLA ADVISORS LLP	HOUSTON, TX
PAUL, DAVID	BEHRINGER HARVARD	ADDISON, TX
PENISTON, LUCIA		SOUTHAMPTON, SN

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PERCLE, LORI	CASTAING, HUSSEY & LOLAN, LLC	NEW IBERIA, LA
PETERS, PHILLIP	PCAOB	WASHINGTON, DC
PHEASEY, KENNETH	PEPSI COLA COMPANY	PURCHASE, NY
PHILLIPS, TIMOTHY	COULTER & JUSTUS PC	KNOXVILLE, TN
PIANKO, KEVIN	WEISER LLP	FREEHOLD, NJ
PLATT, BENJAMIN	KRESGE, PLATT & ABARE, PLLC	SAINT AUGUSTINE, FL
PUSTORINO, PAUL	GRANT THORNTON LLP	ALEXANDRIA, VA
QUOTE, DUMMY	PEZZULLI KINSER LLP	JERSEY CITY, NJ
REES, CHUCK		MEGURO-KU
REEVES, JAMES	PRACTITIONERS PUBLISHING CO.	FORT WORTH, TX
REGAN, DENNIS	MCGLADREY & PULLEN LLP	NEW HAVEN, CT
RENFER, MARKUS	ERNST & YOUNG LLP	LUZERN
ROBINSON, WILLIAM	WILLIAM A. ROBINSON III	CHATTANOOGA, TN
ROONEY, MARY	MARY A. ROONEY	NEWTON, MA
ROSS, BRYAN	EIDE BAILLY LLP	MINNEAPOLIS, MN
RUHNKE, HARALD	BLL	MUNICH
RUSH, GEORGE	SALIBELLO & BRODER LLP	NEW YORK, NY
SACKS, JEFFREY	SIX CONTINENTS GROUP, LLC	WILMETTE, IL
SALISBURY, NANCY		ANNAPOLIS, MD
SAMMON, ANN		ROCKVILLE CENTRE, NY
SANBORN, GREGORY	BAKER, NEWMAN & NOYES LLC	PORTLAND, ME
SANTARELLI, PHILIP	PARENTE RANDOLPH, LLC	WILKES BARRE, PA
SANTOS, CARLOS	HUTCHINSON AND BLOODGOOD, LLP	EL CENTRO, CA
SANTOS, SERGIO	HUTCHINSON AND BLOODGOOD, LLP	EL CENTRO, CA
SATULOFF, BARTH		VERO BEACH, FL
SAVINI, DOMENIC	SMITHSONIAN INSTITUTE	SPRINGFIELD, VA
SCHENBECK, STEVEN	EHRHARDT KEEFE STEINER & HOTTMAN PC	DENVER, CO
SCHMIDT, JOHN	MCGLADREY & PULLEN LLP	CHICAGO, IL
SCHULTZ, HAROLD	PRICEWATERHOUSECOOPERS LLP	LAGUNA HILLS, CA
SCOLA, ROSA	SWOPE, LAMBERSON & CHARBONNEAU, PA	NAPLES, FL
SHAIKH, MYRA	SUNRISE SENIOR LIVING	MCLEAN, VA
SHELLEY, TIM		MARIETTA, GA
SHI, JANE	SBA STONE FOREST	SHANGHAI,
SIMKO, DAVID	ERNST & YOUNG LLP	CLEVELAND, OH
SISK, MARK	LEXMARK INTERNATIONAL INC.	LEXINGTON, KY
SKUPEN, DEAN		CHATSWORTH, CA
SLEDGE, GARRIAN		FAIRBURN, GA
SLESINSKI, DONALD	CEPHALON INC.	WEST GROVE, PA
SLIM, HIKMAT	AMIDEAST/ LEBANON	BEIRUT
SOBIESKI, CYNTHIA	DELOITTE & TOUCHE LLP	EASTON, CT

Participant	Firm Name or Affiliation	City, State
SOFSKY, WILLIAM	TRANS AMERICA REINSURANCE	CHARLOTTE, NC
SOLTIS, SANDRA	BLACKMAN KALLICK	CHICAGO, IL
SPRINGSTEEN, DAVID	WITHUM SMITH & BROWN	RUMSON, NJ
STEFANOU, PETER	RUSSELL BEDFORD STEFANOU MIRCHANDANI LLP	MCLEAN, VA
STEPHENS, JEAN	RSM INTERNATIONAL	PATTON, CA
STEVENSON, MICHAEL	BDO SEIDMAN LLP	FOOTHILL RANCH, CA
STOKES, CRAIG	FALL CREEK FARM AND NURSERY	LOWELL, OR
STRATOS, JAMIEL	ARGY, WILTSE & ROBINSON, PC	FAIRFAX, VA
SWEDBERG, DEBORAH		MCLEAN, VA
TANABE, PAULA	RG ASSOCIATES	BALTIMORE, MD
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THOMAS, JOHN	THOMAS HOWELL FERGUSON PA	TALLAHASSEE, FL
THOMPSON, PAUL	INTERNATIONAL FEDERATION OF ACCOUNTANTS	NEW YORK, NY
THOMPSON, RANDY		FRISCO, TX
THOMPSON, ROBERT	GOLDSTEIN, LEWIN & CO.	BOCA RATON, FL
THOMSON, JEAN	NEXEN INC.	CALGARY
TIMMERS, JEFF		DENVER, CO
TIPPING, TERRI	GUNNIP & COMPANY	WILMINGTON, DE
TODD, DANIEL	BENNETT THRASHER PC	TUCKER, GA
TOMKINS, NICK		LONDON, SW
TSARFATY, JACOB		ISRAEL
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UBERT, MARK	AAI PHARMA	CHAPEL HILL, NC
UMEMOTO, MASAHIRO	RYOWA CORPORATION	KATANO C. OSAKA
VAN WAGONER, MARTY	CHILD, VAN WAGONER & BRADSHAW, PLLC	SALT LAKE CITY, UT
VIGNESHWARAN, KUGA DASAN	MINISTRY OF FINANCE	TORONTO
WANG, XIAOYAN		MISSISSAUGA, ON
WANG, XIAOYAN (LUCY)	OFFICE OF THE SUPERINTENDENT OF FINANCIAL INSTITUTIONS	TORONTO, ON
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WHITE, JAMES	HARVARD MEDICAL INTERNATIONAL	BOSTON, MA
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WHITMAN, ALAN		BEVERLY HILLS, MI
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WILLIAMS, WES	CROWE CHIZEK AND COMPANY LLC	SOUTH BEND, IN
WILSON, THOMAS	UHY LLP	KINGWOOD, TX
WOLFF, KURTIS	REZNICK GROUP	ATLANTA, GA
WONG, TINA	MSI PROFESSIONAL SERVICES	SICHUAN
WRIGHT, ROBERT		FAIRFIELD, CT
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