

EXHIBIT 2		
Has the PCAOB Done a Satisfactory Job Establishing Audit Standards?		
	Yes	No
Has the PCAOB provided sufficient guidance on how to implement the standards of SOX?	27%	73%
Is the current one-month comment period on exposure drafts enough time to review and submit comments?	26%	74%
Does the PCAOB award sufficient weight to comments on exposure drafts?	17%	83%