

"...though I often disagree with her and have had several head to heads with her, I have to admit that she works harder than anyone I know for the benefit of small firms. She spent days in DC meeting with congressmen, staff and whoever else could influence the PCAOB debacle. She spends hours writing comment letters trying to get potential regulation changed for the benefit of small and medium size firms..."

*David M. Sobel, Esq.*

*EVP / CCO*

*Abel/Noser Corp.*