

Appendix K

Witnesses Who Testified Before the SEC Advisory Committee on Smaller Public Companies

June 17, 2005

R. Daniel Blanton, Chief Executive Officer and President, Georgia Bank Financial Corporation (testifying on behalf of American Bankers Association), Augusta, Georgia

William J. Carney, Charles Howard Candler Professor of Law, School of Law, Emory University, Atlanta, Georgia

R. Cromwell Coulson, Chief Executive Officer, Pink Sheets LLC, New York, New York

Gayle Essary, Chief Executive Officer, Investrend Communications, Inc., New York, New York

David N. Feldman, Managing Partner, Feldman Weinstein LLP, New York, New York

Edward S. Knight, Executive Vice President and General Counsel, The Nasdaq Stock Market, Inc., New York, New York

Wayne A. Kolins, National Director of Assurance and Chairman of the Board, BDO Seidman, LLP; Executive Committee Member, Center for Public Company Audit Firms, American Institute of Certified Public Accountants, New York, New York

Bill Loving, Chief Executive Officer and Executive Vice President, Pendleton County Bank, Franklin, West Virginia (testifying on behalf of Independent Community Bankers of America)

John P. O'Shea, President, Westminster Securities Corp., New York, New York

Alan Patricof, Co-Founder, Apax Partners, New York, New York

Michael Taglich, Co-Founder, President, and Chairman, Taglich Brothers, Inc.

Neal L. Wolkoff, Chairman and Chief Executive Officer, American Stock Exchange LLC, New York, New York

August 9, 2005

David Bochnowski, Chairman and Chief Executive Officer, Peoples Bank, Munster, Indiana (testifying on behalf of the America's Community Bankers)

James P. Hickey, Principal, Co-Head of Technology Group, William Blair & Company, Chicago, Illinois

Michael K. Molitor, Law Professor, Thomas M. Cooley Law School, Grand Rapids, Michigan

Donald S. Perkins, former Chair, Jewel Companies Inc., experienced public company director, Chicago, Illinois

Mark Schroeder, Chief Executive Officer, German American Bancorp, Jasper, Indiana

Mark T. Spears, Chief Financial Officer, LKQ Corporation, Chicago, Illinois

Joseph A. Stieven, Financial Analyst, Stifel Nicolaus, St. Louis, Missouri

Bill Travis, Managing Partner, McGladery & Pullen LLP, Minneapolis, Minnesota

September 19, 2005

Chris Ailman, Chief Investment Officer, California State Teachers Retirement System, Sacramento, California

Charles L. Bennett, Senior Vice President, Financial Services Practice Group, Intercom Consulting and Federal Systems, Inc., Berwyn, Pennsylvania

Brian T. Borders, Borders Law Group, Washington, D.C.

Ralph V. De Martino, Member, Cozen O'Connor, Washington, D.C.

Irwin Federman, General Partner, U.S. Venture Partners, Menlo Park, California

Kenneth Hahn, Senior Vice President, Chief Financial Officer, Borland Software Corporation, Cupertino, California

Bill Hambrecht, Founder, Chairman and Chief Executive Officer, W.R. Hambrecht + Co., San Francisco, California

Jon Hickman, Vice President, Equity Research—Technology, MDB Capital Group LLC, Santa Monica, California

Lance Jon Kimmel, SEC Law Firm, Los Angeles, California

Michael McConnell, Managing Director, Shamrock Capital Advisors, Burbank, California

Marc H. Morgenstern, Managing Partner, Kahn Kleinman, LPA, Cleveland, Ohio

Gerald V. Niesar, Partner, Niesar Curles Bartling LLP, San Francisco, California

Donald C. Reinke, Partner, Reed Smith, Oakland, California

Lynn E. Turner, Managing Director of Research, Glass, Lewis & Co., LLC, San Francisco, California

Richard Ueltschy, Executive, Crowe Chizek and Company LLC, Louisville, Kentucky

Ann Y. Walker, Partner, Wilson Sonsini Goodrich & Rosati, Palo Alto, California

September 20, 2005

Larry E. Rittenberg, Chairman, Committee of Sponsoring Organizations of the Treadway Commission (COSO), Madison, Wisconsin

October 14, 2005

Jane Adams, Maverick Capital Ltd., New York, New York

Tom Duncan, Frontier Capital Management Co., Boston, Massachusetts

William Miller, Ohio Public Employees Retirement System, Columbus, Ohio

Thomas A. Russo, Gardner, Russo & Gardner, Lancaster, Pennsylvania

Judith Vale, Neuberger Berman Genesis Fund, New York, New York

Gerald I. White, Grace & White, Inc., New York, New York

Martin J. Whitman, Third Avenue Management, LLC, New York, New York