

Kansas Peer Reviewers Firm Listing

Firm and Contact Person	Contact Person Address	Industry and Practice Areas
<p><u>Daniel L. Drake, CPA, PA</u> Eng. Peer Reviews Only</p>	<p>401 W. 1st Ave Hutchinson, KS 67504 620-662-4203</p>	<p>9, 30, 40, 45, 13, 110, 260, 325</p>
<p><u>Hay Rice & Associates, Chartered</u></p> <p>Craig Hay, CPA</p> <p>Dustin Ormiston, CPA</p>	<p>21 Plaza Dr., PO Box 2707 Liberal, KS 67905 620-624-8471</p>	<p>5, 9, 30, 40, 45, 62, 63, 13, 110, 165, 260, 320, 325</p> <p>5, 9, 25, 30, 40, 45, 61, 62, 63, 13, 325</p>
<p><u>Regier Carr & Monroe</u></p> <p>Bert Denny, CPA (Albert)</p> <p>Marshal Hull, CPA</p>	<p>300 SW Douglas, Ste 900 Wichita, KS 67202-2914 316-264-2335</p>	<p>5, 9, 25, 30, 40, 45, 55, 61, 63, 13, 125, 165, 222, 250, 260, 325, 380, 383, 403</p> <p>5, 25, 26, 30, 40, 45, 55, 62, 9, 13, 165, 216, 260, 325, 380, 383, 403</p>
<p><u>Jennifer L Eichinger, CPA, LLC</u> Jennifer Eichinger, CPA</p>	<p>115 S 18th Suite 210 Parsons, KS 67357 620-717-4182</p>	<p>5, 9, 25, 30, 40, 45, 55, 63, 13, 165, 260, 325</p>
<p><u>Summer, Spencer & Company, PA</u> Brenda Flanagan, CPA</p>	<p>5825 SW 29th Street, Ste 202 Topeka, KS 66614-2478 785-272-4484</p>	<p>3, 5, 9, 13, 165, 217, 222, 260, 312, 320, 325, 380, 403</p>
<p><u>Thomas H. Sewell, CPA, LLC</u> Thomas H Sewell, CPA</p>	<p>PO Box 783 Independence, KS 67301-0783 620-331-2170</p>	<p>3, 5, 9, 25, 30, 40, 55, 165, 260, 325, 380, 403</p>

Industry Codes and Description

003	Compilation of Prospective Financial Statements	190	Finance Companies
005	Audits Under Government Auditing Standards- Yellow Book (Excluding Single Audit Act A-133 Engagements)	195	Franchisors
007	Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater in total assets at the beginning of its fiscal year)	200	Property and Casualty Insurance Co.
009	Other Audits Under Statements on Auditing Standards	205	Government Contractors
013	Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)	210	Health Maintenance Organizations
014	Audits of Non-SEC Issuers Under PCAOB Standards	216	Hospitals
020	International Standards on Auditing, Assurance Engagements and Related Services	217	Nursing Homes
025	Financial Audits	222	HUD Programs
026	Attestation Engagements (under GAS)	230	Investment Companies and Mutual Funds
027	Performance Audits	240	Life Insurance Companies
030	Reviews of Financial Statements	250	Mortgage Banking
040	Compilations of Financial Statements – With Disclosures	260	Not-for-Profit Organizations (including voluntary health & welfare organizations)
045	Compilations of Financial Statements - Omit Disclosures	268	Personal Financial Statements
050	Preparation of Financial Statements – With Disclosures	295	Real Estate Investment Trusts
055	Preparation of Financial Statements – Omit Disclosures	300	Reinsurance Companies
061	Examination Engagements	308	Rural Utilities Service Borrowers
062	Review Engagements	310	Savings and Loan Associations
063	Agreed Upon Procedures Engagements	312	Service Organizations (SOC 1 Reports)
110	Agricultural, Livestock, Forestry & Fishing	320	School Districts
115	Airlines	325	State & Local Governments
120	Auto Dealerships	330	Telephone Companies
125	Banking	335	Utilities
145	Casinos	380	Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans)
150	Colleges and Universities	383	Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only)
155	Common Interest Realty Associations	390	Defined Benefit Plans—Full & Ltd Scope
165	Construction Contractors	400	ERISA Health & Welfare Plans
175	Credit Unions	403	ESOP Plans
180	Extractive Industries—Oil and Gas	405	Other ERISA Plans
185	Extractive Industries—Mining	440	Carrying Broker-Dealers
186	Federal Student Financial Assistance Programs	450	Non-Carrying Broker Dealers