



06-194

May 22, 2006

Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Re: Notice of Appearance Pursuant to Rule 8(b)

17 C.F.R. 200.735-8(b)

Dear Ms. Morris:

This statement is filed in compliance with the Commission's notice of appearance requirement.

I was formerly the Chief Management Analyst in the Office of the Executive Director and resigned effective May 12, 2006, to accept employment with the Public Company Accounting Oversight Board (PCAOB) as its Budget Officer. In the course of my work for the PCAOB, it is contemplated that I will appear before, or communicate with, the Commission or the staff of various offices of the commission by telephone, correspondence, or otherwise, concerning the PCAOB's fiscal 2007 budget and related submissions and issues.

While an employee of the commission, I did not have official responsibility for, nor did I participate personally or substantially on the review of PCAOB's fiscal 2007 budget.

Since my participation in this matter may continue for an indefinite period involving more than one communication with, or appearance before, the Commission or its staff, this statement is intended to cover all my appearances and communications that relate to the PCAOB's fiscal 2007 budget.

Sincerely,

William F. Wiggins
Budget Officer
Public Company Accounting Oversight Board