

**PCAOB Standing Advisory Group Meeting
February 27, 2008**

Panel Participants

CIFiR Proposal Relating to Judgments Made by Financial Statement Preparers and Auditors

- Gregory Jonas, CIFiR Committee Member, Moody's Investors Service
- Edward Nusbaum, CIFiR Committee Member, Grant Thornton LLP

Accounting Firms' and Auditors' Responsibility to Supervise

- John C. Coffee, Jr., Columbia Law School

Global Quality Control Practices

- John Basile, Hays & Company LLP
- Jackson Day, Ernst & Young LLP
- Paul Herring, Grant Thornton International
- Guy Moore, Deloitte & Touche LLP