

**PCAOB Standing Advisory Group Meeting  
October 5, 2005**

**Panel Participants**

**Engagement Quality Reviews in Smaller Registered Firms**

- Jeffrey Brinn, BP Audit Group
- Brad A. Kinder, Brad A. Kinder, CPA
- Donald Pangburn, GHP Horwath PC

**Communications with Audit Committees**

- J. Patrick Campbell, Chairman, Audit Committee, Shearer's Foods
- Robert J. Clanin, Chairman, Audit Committee, Serologicals Corporation
- Gerald M. Czarnecki, Chairman, Audit Committee, State Farm Insurance Company
- George Knutsson, Chairman, Audit Committee, Odyssey Marine Exploration, Inc.