
From: Jeffrey Gilbert [mailto:jsgcpa@pacbell.net]
Sent: Thursday, May 08, 2008 11:52 PM
To: Comments
Subject: Engagement Quality Review Standard Proposed

Request is made to extend the effective date of the Engagement Quality Review Standard so that Firms like mine have more time to reformat themselves to meet the requirements of the proposed standard. I propose a one-year extension to November 15, 2009, which would allow me to perform audits under the current rules through the 2008/early2009 audit period to satisfy engagements of I have been contracted to perform. I am a sole practitioner who is currently is not required to have a concurring partner review because I was not a member of the AICPA SEC practice section in 2003 when I became a member of the PCAOB.

The November 15, 2008 effective date is just not enough time to allow me to maintain the level of audit services while attempting to engage a reviewer or merge with a Firm that would allow me to satisfy the objectives of the proposed standard. Basically my current method of operations will be obsoleted by this new standard.

Thank you,

Jeffrey S. Gilbert

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