



April 16, 2009

Office of the Secretary, PCAOB,
1666 K Street, N.W.,
Washington, D.C. 20006-2803

RE: PCAOB Rulemaking Docket Matter No. 025

Dear Board,

We are writing in response to a request for comments regarding the proposed auditing standard for Engagement Quality Review. As a small firm we are very much interested in and affected by these rules so we appreciate the opportunity to make comments.

Being a small firm we naturally have a potential need to branch outside our partner group in order to appropriately satisfy the rules of partner rotation while still maintaining desired quality. We agree that it would not be appropriate to rely on review work from others in the firm who are less experienced, such as those at a level of manager or below. However, we have the opportunity to engage a retired partner from a large international firm, who is well qualified and has the experience necessary to perform engagement quality reviews. Although, he is interested in and willing to provide that service, he is not interested in being involved as an active "partner" in our firm. Utilizing such a person, or similarly qualified individuals, either from the profession or from academia seems consistent with speech comments made in connection with the re-release of the proposed standard--given March 4, 2009.

In utilizing such a person as described above, we feel that the objective of achieving quality and competent review would be better satisfied than by using other alternatives. For example, bringing in this type of person may be more effective than trying to cross train a tax partner to review public company audits, or even more appropriate than trying to involve a peer firm audit partner who may be reluctant or unable to dedicate the appropriate amount of effort.

With respect to ensuring responsible output, we observe that a qualified person as described above, although not an owner in our firm, still has a lifelong reputation as well as individual licensure at risk. Furthermore, being associated with our firm as a part or even a full-time employee, their work would naturally be subject to PCAOB inspection.

Please consider including language in the standard which will provide the use of appropriately qualified non-partner or non-owners of a small firm as candidates for engagement quality reviewers. We are happy to discuss these issues further as you may desire. Please feel free to contact Jon Lelegren, Mark Sperry, or Kim McReynolds at (801) 269-1818. Again, we appreciate the opportunity to submit our comments on this issue.

Sincerely,

Jon E. Lelegren, Assurance Partner
Mantyla McReynolds, LLC