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Technical Director <u>director@fasb.org</u> File Reference No. EITF-100E

Re: Exposure Draft on Property, Plant, and Equipment (Topic 360): Derecognition of in Substance Real Estate—a Scope Clarification (a consensus of the FASB Emerging Issues Task Force)

Comments submitted by: Accounting and Auditing Standards Committee—Society of Louisiana Certified Public Accountants

As a Committee we agree with Proposed Accounting Standard.

Sincerely,

Barbara A. Watts, CPA, CFE

Chairman

Society of Louisiana CPAs Accounting and Auditing Standards Committee