

In response to the Proposed Statement of Financial Accounting Standards: Going Concern we submit the following comments:

- 1. We do not agree with the proposed change.
- 2. The only real reason for the change is to comply with the International Accounting Standards.
- 3. We are concerned with the sweeping move to change our standards, which are based on much work and experience, to the International Standards, as if being one with those standards is a satisfactory goal in itself.

Thank you for the opportunity to respond.

William D. Edwards Chairman , Accounting and Audit Standards Committee Louisiana Society of CPAs