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