

**EXHIBIT 1**  
Survey of Top 100 Accounting Firms

Question	Firms Responding (26 total)	
	Yes	No
Does your firm currently use a formal checklist to assess the going concern status of your clients?*	22	4
Do you believe that current authoritative guidance in this area is sufficient?	21	5
Would you like to see additional professional guidance on how to evaluate going concern status?	7	19

*\* One respondent that indicated the use of a checklist is optional is included among "Yes" respondents.*