



July 13, 2017

Mr. Gerald Poliquin
Secretary of the Board
National Credit Union Administration
1775 Duke Street
Alexandria, VA 22314-3428

Via Electronic Mail to:
regcomments@ncua.gov

Dear Mr. Poliquin:

We appreciate this opportunity to provide comment on the proposed rule changes to 12 CFR 704 for Corporate Credit Unions as published in *The Federal Register* on July 3, 2017.

Louisiana Corporate Credit Union's Board of Directors and management fully support all of the proposed changes, as published. We are confident that these changes will enhance the comparability of corporate credit union financial statements with those of all other financial institutions. Accordingly, financial analysis based on this improved comparability will provide our members with a more accurate presentation of their capital interests, as well as allowing all users to more accurately compare the financial position of corporate credit unions to other institutions.

We further believe that the proposed changes represent a positive step in keeping with the strides in deregulation initiatives throughout the executive branch that are already resulting in a significant positive impact on the American economy, ultimately allowing corporate credit unions and their members to join in passing through the benefits of greater efficiencies to the American consumer. We commend the Board on this positive step in enhancing the competitiveness of the credit union industry.

Sincerely,

Mark E. Rosa
Chairman

David A. Savoie, CPA
President / CEO

cc: Board of Directors, Louisiana Corporate Credit Union
Commissioner, Louisiana Office of Financial Institutions