ROHM AND HAAS COMPANY 100 INDEPENDENCE MALL WEST PHILADELPHIA, PA 19106-2399



LETTER OF COMMENT NO. 170

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TEN OF COMMENT NO. 1

JACQUES M. CROISETIERE VICE PRESIDENT CHIEF FINANCIAL OFFICER

> Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116

Dear Chairman Herz:

On behalf of Rohm and Haas Company, I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48 "Accounting for Uncertainty in Income Taxes." This statement requires sweeping changes to controls and procedures, revaluation of all uncertain tax positions in every taxing jurisdiction, as well as considerable detailed analysis of many technical issues which have not been fully addressed by the standard. Many of the tenants of the standard were not part of the exposure draft which was issued less than six months ago, and it appears the major accounting firms are beginning to take conflicting views on many issues revealed as companies begin to implement the standard.

I believe it would be prudent to delay the effective date to fiscal years beginning after December 15, 2007. The additional time would be well spent in resolving open issues, arriving at carefully thought out evaluations of all positions, and permitting the major accounting firms time to reconcile differences in implementing the standard consistently and accurately.

Respectfully,