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LETTER OF COMMENT NO. 197

www.cincom.com

January 4, 2007

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 Cincom Systems, Inc., I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48 on Accounting for Uncertainty in Income Taxes to allow companies sufficient time to address the substantive, procedural, and documentation challenges posed by the new interpretation. Specifically, I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007. The challenges of implementing FIN 48 were articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006.

Although Cincom Systems, Inc. is a private company and has a September 30 year end which delays our implementation until after many others will have to implement I urge you to delay the implementation of FIN 48. I say this based on my attendance at two webcasts and one seminar related to FIN 48 which has left me with more questions than answers regarding the implementation of this statement. This is especially so regarding international issues which are significant for Cincom Systems, Inc. and require clear guidance many months before actual implantation is required.

In summary, extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions and thus reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first instance.

Respectfully,

Paul Stojakovich

Worldwide Controller

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Cincom Systems, Inc.