Dollar Thrifty Automotive Group, Inc.

LETTER OF COMMENT NO. 142

January 3, 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 Dollar Thrifty Automotive Group, 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.

There are many questions which auditors and companies alike are unable to satisfactorily resolve in the time allowed for reporting, particularly with respect to the valuation aspects. The substantial analysis and documentation burden is exacerbated by the acceleration of Form 10-K reporting for 2006. The many challenges of implementing FIN 48 were further articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006.

In summary, extending the deadline for implementing FIN 48 will permit companies and their independent auditors to thoughtfully 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,
James R. Ryan, Staff Vice President, Tax
Dollar Thrifty Automotive Group, Inc.

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