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



· 我们有实现不知知由网络"上车站",只能把他们的人,这个时间,不是不是一个人的人,这个一句的人,这个人的人,也不是一个人的人的人的人,他们就是他们的一个种的人的

LETTER OF COMMENT NO. 144

Dear Chairman Herz:

On behalf of Cummins-Allison Corp., 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.

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,

Sharon Burr, Director of Taxes

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Cummins-Allison Corp.