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LETTER OF COMMENT NO. 157

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

Re: Proposal to delay the Effective Date for FIN48

Dear Chairman Herz:

Move, Inc. ("Move"), strongly urges the Financial Accounting Standards Board (FASB) to delay the effective date of FIN48 to allow companies such us "Move" sufficient time to address the challenges posed by the new interpretations, and to gather the resources we anticipate needing in order to fulfill all the requirements of FIN48.

Time is also needed to allow our independent auditors (and those of other companies) sufficient time to understand the requirements and disclosures considered necessary.

In particular there seems to be much confusion about the term all income tax positions, and also on how much effort should be spent documenting the deductibility of each item?

There is also much confusion as to what should be presented in the financial statements.

For a company such as "Move" that has been in a net operating loss since its inception (1993), supporting our positions means going back 13 years. It will require much of our resources. This requirement is in additional to the burdensome tasks mandated by Section 404 of Sarbanes-Oxley.

For these reasons, and others previously identified by other companies and organizations, we respectfully, and strongly urge that FASB delay the effective date of FIN48.

Respectfully,

Move, Inc.

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Gonzalo A. Vasquez