



LETTER OF COMMENT NO. 164

January 4, 2006

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

Re: Delay Effective Date of FIN 48

Dear Mr. Herz;

On behalf of Websense, Inc., I strongly urge the Financial Accounting Standards Board ("FASB") 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 ("TEI") in a letter it sent to you on December 12, 2006.

While Websense support's FASB's objective to bring greater clarity and consistency to the accounting for uncertain tax positions, we find the task daunting and the time to complete it inadequate. Specifically, we have identified over 100 tax positions, covering multiple years, spanning 12 countries that must be evaluated under the more likely than not standard, analyzed, measured and conclusions documented that will be sufficient to satisfy external auditors. As noted in December 12th letter "When the scope of new guidance is as broad and far reaching as FIN 48, and the potential consequences of inadvertent non-compliance so significant, special care must be taken to accord affected parties sufficient time to analyze the new rules, to obtain advice about open questions and to develop, adapt and test systems and processes to ensure compliance."

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,

Douglas C. Wride
Chief Financial Officer, Secretary and Treasurer
Websense, Inc.