General Cable

Jeffrey J. Whelan
Vice President - Taxes

Telephone: 859-572-8743
Facsimile: 859-572-0016
E-mail: jwhelan@generalcable.com

CERTIFIED MAIL

January 4, 2007

1215-001

LETTER OF COMMENT NO. 167

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 General Cable Corporation, 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.

More specifically, the volume of work required to comply with FIN 48 is onerous. This fact, coupled with differing opinions among auditors concerning the quantity and type of evidence and documentation needed to comply makes implementation extremely costly given the existing deadline for implementation.

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.

Sincerely,

Jeffrey J. Whelan
Vice President - Taxes

H:\whelan\2007\FASB Chairman Ltr.doc

4 Tesseneer Drive
Highland Heights, KY 41076-9753
tel 859.572.8000
fax 859.572.8458
www.generalcable.com