LETTER OF COMMENT NO. 8

**From:** John Springer [mailto:jspringer@WILDOATS.com]
**Sent:** Wednesday, January 03, 2007 6:52 PM
**To:** Robert Herz
**Subject:** FIN48

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 Wild Oats Markets, 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. 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.

For a company of our size, we have limited resources that have been stretched repeatedly by a variety of pronouncements in the recent past. This pronouncement may be the most detailed of them all, and therefore, we would respectfully request additional time to address the issues arising from its implementation.

Respectfully,

**John G. Springer, III**
***Director of Tax, Wild Oats Markets, Inc.***

**WE ARE MOVING!**
**Effective Monday, December 18th, my new contact information will be:**
**Wild Oats Markets, Inc.**
**1821 30th St.**
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