



January 9, 2007

Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 401 Merritt 7 PO Box 5116 Norwalk, Ct 06856-5116

Proposal to Delay Effective Date of FIN 48

Dear Chairman Herz:

On behalf of United Agri-products I strongly urge you to delay the effective date of implementation for FIN 48 until fiscal periods ending after 12/15/2007. The multitude of comment letters, including TEI's well reasoned analysis, makes it clear companies are working very hard to make the quality analysis required to properly reflect the new approach to uncertain tax positions. Based on conversations with my peers and my own experience it is clear that proper adoption of FIN 48 will require a great deal of time and analysis. Failure to allow such time is tantamount to putting the quality of information given to investors at risk and introducing uncertainty into the market.

I encourage the board to accept the unsolicited recommendations from many who are using their best efforts to comply and delay the effective date.

Sincerely,

Director of Tax

United Agri Products