UNIVERSAL COMPUTER SYSTEMS HOLDING, INC.

6700 HOLLISTER HOUSTON, TEXAS 77040-5345 713 / 718-1800 FAX 713 / 718-1461

January 12, 2007

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LETTER OF COMMENT NO. 316

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 Universal Computer Systems Holdings Inc and subsidiaries, 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 at least to fiscal years beginning after December 15, 2007. Because of the expansive nature of the definition of "uncertain tax position", the interpretation as written is not limited to merely aggressive tax positions. It will require companies such as ours to review all state, local and international filing positions for open periods. Some of these arrangements have significant complexity. It will also require a significant amount of time and resources to review prior acquisitions and acquired company profiles to determine if there is a liability and determine some manner to quantify a number that has previously never been quantified.

In summary, extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions, a sample of which is above. This interpretation is a significant change in the application of FAS 109 and it is important all parties are in agreement and have sufficient time to develop the required data so the FASB can accomplish the goals they intended with the pronouncement.

Yours truly,

Patrick D. Brown

Tax Manager/Assistant Secretary

Universal Computer Systems Holdings Inc.

Brown