



LETTER OF COMMENT NO. 5

January 10, 2008

Mr. Russell G. Golden
Director of Technical Application and Implementation Activities
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Re: Proposed FASB Staff Position (FSP) FIN 48-b

Dear Mr. Golden:

We very much appreciate the opportunity to comment on the proposed FASB Staff Position, FSP FIN 48-b, to defer the effective date of this Interpretation to fiscal years beginning after December 15, 2007.

Pella Corporation strongly supports the proposed FSP as follows:

1. Delaying the effective date for nonpublic enterprises to fiscal years beginning after December 15, 2007.
2. The definition of nonpublic enterprises as defined in paragraph 289 of Statement 109.

Pella Corporation also agrees with the Private Company Financial Reporting Committee's view that there has been confusion about whether Interpretation 48 applies to those entities that have not paid income taxes such as pass-through entities and not-for-profit organizations. We further agree with the Boards decision to not limit this FSP to just not-for-profit and pass-through entities but for all non-public enterprises to avoid complexity.

As a Private Company and based on our ownership structure, delaying FIN 48 allows companies such as ours the appropriate amount of time to adequately address this interpretation.

We appreciate the opportunity to comment on this FSP.

Sincerely,

A handwritten signature in black ink, appearing to read "Sam Iogha".

Sam Iogha, Corporate Controller
Pella Corporation