VIASYSTEMS.

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LETTER OF COMMENT NO. 314

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 Viasystems Group, 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 at least 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. Time and resource requirements necessary for FIN 48 compliance are simply not available at this time given those necessary for Sarbanes-Oxley compliance and new regulatory requirements issued by the SEC, the FASB, and the IRS over the past year or so.

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,

Kurt Gillmann
Vice President, Global Tax Director
Viasystems Group, Inc