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LETTER OF COMMENT NO. 315

January 12, 2007

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 Enterprise Rent-A-Car Company, I request that the Financial Accounting Standards Board delay the effective date of FIN 48, *Accounting for Uncertainty in Income Taxes*, to fiscal years beginning after December 15, 2007.

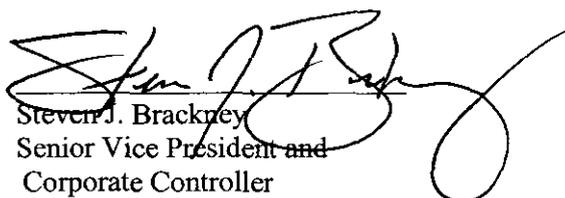
We have read a number of comment letters submitted by companies and trade associations and believe there are several uncertain implementation issues mentioned in these letters which would apply to Enterprise. A one year delay in the effective date along with additional guidance by the FASB would allow time to develop more consistent interpretations and guidelines to make this implementation less burdensome and minimize the potential need to make adjustments to any initial determinations.

In addition to issues highlighted in other letters, we have the following comments:

- Enterprise files tax returns in over 1,500 jurisdictions. As a result, we may have numerous uncertain tax positions that are immaterial when looked at separately, but in the sum may be material. The lack of clarity regarding how to address materiality will have a significant impact on our implementation of this Interpretation. Under current guidance, it will be a very onerous and time consuming task to assess which tax positions are material and then properly research, document and measure these tax positions in each jurisdiction for each open year within the time allotted.
- It is our understanding that some requirements in Section 404 of Sarbanes-Oxley would contribute to the implementation of FIN 48. As a privately held company, we are not subject to the requirements of Section 404 and therefore, additional effort would be needed to comply with the documentation requirements of FIN 48.

In summary, extending the deadline for implementing FIN 48 will permit Enterprise and our independent auditors to resolve unanswered questions and allow more time for the issuance of supplemental guidance, all of which would enhance our ability to effectively implement this standard.

Respectfully,


Steven J. Brackney
Senior Vice President and
Corporate Controller