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Oca Cola Enterprises Inc.

P.O. Box 723040 Atlanta: GA 31139 0040 770-989 3000

January 16, 2007



LETTER OF COMMENT NO. 327

Via Facsimile
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 Coca-Cola Enterprises 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 to fiscal years beginning after December 15, 2007.

Coca-Cola Enterprises Inc. is the world's largest marketer, distributor, and producer of bottle and can liquid nonalcoholic refreshment. The Company operates in 46 states and the District of Columbia in the United States, Western Europe and Canada.

The challenges of implementing FIN 48 were articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006. We are currently faced with many of these challenges as we work diligently to complete the massive amount of analysis, documentation and measurement required to comply with the interpretation. Some examples of the practical challenges we are dealing with include the following:

- the extensive analysis required of numerous tax positions taken in foreign jurisdictions where we operate, necessitating that our US staff closely collaborate with tax experts in foreign countries who are not knowledgeable of US GAAP accounting principles or concepts,
- the need for our analysis to encompass over 10-15 years of tax history in some jurisdictions due to the fact that we have net operating loss carryovers which effectively extend the normal statutes of limitation.

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These are but two examples of the practical hurdles we are encountering as we work to complete a very time consuming analysis in the compressed time frame allowed. We are also faced with the same technical issues and questions concerning the application of FIN 48 that you have heard about from other organizations.

In summary, extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions and provide us with sufficient time to thoroughly analyze all relevant tax positions and establish adequate controls. This will help insure that compliance with the new interpretation is consistent, complete and adequately integrated into the control environment.

Yours truly,

H. Lynn Öliver Vice President, Tax

Coca-Cola Enterprises Inc.

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