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**BOISE**



LETTER OF COMMENT NO. 356

January 11, 2007

Mr. Robert H. Herz  
Chairman  
Financial Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116

Dear Chairman Herz:

After reviewing the provisions of FIN 48, Accounting for Uncertainty in Income Taxes, we request that the Financial Accounting Standards Board delay the effective date of this interpretation to fiscal years beginning after December 15, 2007. FIN 48 represents a significant change in accounting for income taxes. A delay will allow companies sufficient time to address the implementation and documentation issues raised by the new interpretation. Extending the deadline for implementation will also permit companies and their independent auditors to resolve unanswered questions around the new interpretation and thus reduce diversity in practice.

Regards,

A handwritten signature in black ink, appearing to read 'Samuel K. Cotterell'. The signature is fluid and cursive, with the first name 'Samuel' being the most prominent.

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Cotterell 011107.dot