



## Health Dialog

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



LETTER OF COMMENT NO. 357

Dear Chairman Herz:

On behalf of Health Dialog Services Corporation, 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 such as Health Dialog adequate time to address the substantive, procedural, and documentation challenges posed by the new interpretation.

While I generally support the FASB's objective of bringing greater clarity to the accounting for uncertain income tax positions, I believe that the FASB has perhaps underestimated the complex breadth and depth of analysis that FIN 48 requires.

Pursuant to FIN 48, I must review in detail every tax filing in multiple jurisdictions for all open tax years, a process which is not only arduous, but will undoubtedly lead to questions for which there are not yet answers. Simply put, I believe delaying the implementation of FIN 48 will allow companies and their independent auditors to resolve these questions and reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first place.

I therefore respectfully suggest that the five-month period from the release date to the December 15 effective date is not adequate. Specifically, I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007. The challenges of implementing FIN 48 were further articulated by Tax Executives Institute in a letter to you on December 12, 2006.

Sincerely,

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Tax Director  
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