

January 4, 2007

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



LETTER OF COMMENT NO. 359

Dear Chairman Herz:

On behalf of Nash Finch, 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 Nash Finch sufficient time to address the challenges posed by the new interpretation. Specifically, I recommend that the effective date be delayed by one year to the 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.

I believe extending the deadline for implementing FIN 48 will permit us and our independent auditors to resolve unanswered questions and thus reduce the likelihood of diversity in practice. Thank you for your consideration in this matter.

Regards,

Robert B. Dimond
EVP, CFO & Treasurer
Nash Finch