AMO
ADVANCED MEDICAL OPTICS

LETTER OF COMMENT NO. 394

January 8, 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 Advanced Medical Optics, Inc., we 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, we 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 articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006 and by the Manufacturers Alliance / MAPI in a letter sent to you on December 21, 2006.

Implementation of FIN 48 is especially burdensome for multi-entity issuers operating globally in multiple jurisdictions and there has not been sufficient time between issuance and the stated effective date for companies to complete the necessary analysis and documentation.

In summary, extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions and thus reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first instance.

Respectfully,

Todd A. George
Vice President, Tax and Treasury

Robert F. Gallagher
Senior Vice President, Chief Accounting Officer

1700 E. St. Andrew Place, P.O. Box 25162, Santa Ana, California, USA 92799-5162 Tel: (714) 247-8200