DuPont Finance
Wilmington, DE 19898

DuPont Finance

Vice President

January 9, 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. 233

Dear Chairman Herz:

On behalf of the DuPont Company, we strongly urge the Financial Accounting Standards Board consider delaying 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.

All of the challenges listed in the letter are applicable to DuPont. Determination of documentation requirements and numerous interpretations such as the "finality" for FIN 48 purposes creates a significant burden to implementation. It is our understanding that considerable amounts of formal and informal guidance is being provided by the FASB staff and lacking a broader communication process may lead to divergence in practice on implementation. A significant potential risk exists that diverse accounting practices could continue with the limited time to align in the criteria used to recognize, derecognize, and measure benefits related to income taxes.

In summary, extending the deadline for implementing FIN 48 will permit companies adequate time to resolve unanswered questions in a manner which will reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48.

Respectfully,

Barry J. Niziolek
Vice President & Controller

Marshall G. McClure
Vice President - Tax