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R. Charles Loudermilk, Sr.

President & COO
Robert C. Loudermilk, Jr.

Executive Vice President
& CFO
Gilbert L. Danielson

Vice President, General Counsel
David M. Rhodus

Vice President, Risk Management
& Secretary

James L. Cates January 9, 2007

Aaron Rents, Inc.®

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LETTER OF COMMENT NO. 409

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 Aaron Rents Inc. 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 sufficient time to address the substantive, procedural, and documentation challenges posed by the new interpretation. Specifically, I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007.

Simply stated, the time between the release date of FIN 48 and its implementation is not long enough digest the new standard, to perform the detailed analysis, and then prepare documentation for every open tax position of the company. The challenges of implementing FIN 48 were articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006.

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,

Ben Turner
Tax Director
Aaron Rents Inc.