

Letter of Comment No: 69 File Reference: 1215-001 Date Received: 9/12/05

September 12, 2005

Technical Director Financial Accounting Standards Board 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116

RE: File Reference No. 1215-001

To Whom it May Concern:

One of the expressed goals of the Texas Society of Certified Public Accountants (TSCPA) is to speak on behalf of its members when such action is in the best interest of its members and served the cause of Certified Public Accountants in Texas, as well as the public interest. The TSCPA has established a Professional Standards Committee (PSC) to represent those interests on accounting and auditing matters.

We appreciate the opportunity to provide input into your deliberations on the Proposed Interpretation -- Accounting for Uncertain Tax Positions, an interpretation of FASB Statement No. 109.

Our committee supports the guidance provided in the proposed interpretation and accordingly we are in agreement with the 11 issues identified in the exposure draft.

We appreciate the opportunity to provide our input into the standard setting process.

Sincerely,

C. Jeff Gregg, CPA

Chair, Professional Standards Committee Texas Society of Certified Public Accountants