

Hub Group, Inc.



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LETTER OF COMMENT NO. 261

January 3, 2007

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

Dear Chairman Herz:

On behalf of Hub Group, Inc, I strongly urge the Financial accounting Standards Board to delay the effective date of FIN 48 on *Accounting for Uncertainty in Income Taxes* in order to allow companies sufficient time to address the substantive, procedural, and documentation challenges posed by the new interpretation. Specifically, I endorse the request of Tax Executives Institute, 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 TEI in a letter it sent to you on December 12, 2006.

Extending the deadline for implementing FIN 48, even for just an additional quarter, will permit companies and their independent auditors to resolve unanswered questions and thereby reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first instance.

Respectfully,

Thomas Foster, VP of Tax
Hub Group, Inc.