



LETTER OF COMMENT NO. 415

January 13, 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 AK Steel Corporation, I strongly urge the Financial Accounting Standards Board to delay the effective date of FASB Interpretation No. 48 *Accounting for Uncertainty in Income Taxes*.

This delay is needed to allow companies sufficient time to appropriately 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.

Extending the effective date will permit companies and their independent auditors sufficient time to resolve unanswered questions and thus reduce the likelihood of diversity in practice, which prompted the development of FIN 48 in the first instance.

Respectfully,

Albert E. Ferrara, Jr.
Vice President Finance and Chief Financial Officer