



January 9, 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 Science Applications International Corporation (SAIC) I respectfully urge the Financial Accounting Standards Board to delay the effective date of FASB Interpretation No. 48 (FIN 48), Accounting for Uncertainty in Income Taxes. This will provide companies like SAIC sufficient time to address the substantive, procedural and documentation challenges of implementing FIN 48. I strongly urge the FASB to change the effective date of FIN 48 to fiscal years beginning after December 15, 2007.

Extending the deadline of the effective date of FIN 48 will provide adequate time for companies and their auditors to resolve numerous unanswered questions and thus reduce the likelihood of diversity in practice.

Very truly yours,

John R. Hartley

Senior Vice President and Controller

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