January 10, 2007



LETTER OF COMMENT NO. 368

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

Dear Chairman Herz,

On behalf of Pope & Talbot I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN48 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 FIN48 be deferred to fiscal years beginning after December 15, 2007. The challenges of implementing FIN48 were articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006.

In summary, extending the deadline for implementing FIN48 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 FIN48 in the first instance.

Respectfully,

Neil Stuart

Vice President and Chief Financial Officer

Pope & Talbot, Inc.