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LETTER OF COMMENT NO. 335

January 11, 2007

Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 410 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116

Dear Chairman Herz:

On behalf of Emdeon Corporation, I strongly urge the Financial Accounting Standards Board to delay the implementation date of FIN 48 on *Accounting for Uncertainty in Income Taxes* to allow companies sufficient time to address the substantive, procedural, and documentation challenges posed the new interpretation. Specifically, I recommend 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 Tax Executives Institute in a letter sent to you on December 12, 2006.

FAS 109 has historically required the tracking of assets and liabilities based upon U.S. GAAP and tax basis, whereby FIN 48 will require the tracking of assets and liabilities on four sets of basis (i.e., U.S. GAAP, tax basis as filed, tax basis under FIN 48 and tax basis according to management expectation of cash outflows). These newly established accounting requirements present numerous challenges and concerns for our company. I am of the opinion that additional time to fully understand the logistical requirements relating to compliance with FIN 48, as well as time to fully understand the conceptual aspects of the new procedures will serve to ensure the changes achieve their desired goal.

In closing, extending the deadline will permit companies and their independent auditors to resolve unanswered questions thereby reducing the likelihood of diversity in practice, which in part prompted the development of FIN 48. Also, for a company of our size, the additional time will allow us to ensure we have available the proper informational requirements and resources to ensure complete compliance with FIN 48 requirements.

Respectfully,

RoseAnn O. Stampe

Vice President - Tax Department