

January 11, 2007

Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116



LETTER OF COMMENT NO. 434

Dear Chairman Herz,

On behalf of Windstream Corporation, I strongly urge the Financial Accounting Standards Board to delay the effective 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 by 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. Given the uncertainties and challenges that the major audit firms are facing, delaying the effective date would be a common sense approach to ensure that the objective of the interpretation is achieved.

Extending the deadline will permit companies and their independent auditors to fully resolve unanswered questions; thus, reducing the likelihood of diversity in practice and generating the desired transparency in financial reporting that prompted the development of FIN 48 in the first place.

Respectfully submitted,

Willis R. Kemp
Vice President - Tax
Windstream Corporation