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 AMF Bowling Worldwide, Inc. and its affiliates, I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48 on Accounting for the Uncertainty in Income Taxes to allow sufficient time to address the challenges posed by the new interpretation. These challenges include multiple significant technical and documentation questions for both implementation and continuous compliance. The open issues are especially overwhelming for multi-unit companies that operate in many US and international jurisdictions. There is more risk of various practices emerging if open issues are left unanswered. In part, the development of FIN 48 was to reduce diversity in accounting practices for uncertain tax positions. The challenges of implementing FIN 48 were articulated in more detail by Tax Executives Institute in a letter it sent to you on December 12, 2006.

Specifically, I recommend that the effective date of FIN 48 be delayed one year to fiscal years beginning after December 15, 2007. Extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions. The additional time to resolve multiple open and unanswered questions reduces the likelihood of diversity in practice.

Respectfully,

Beth Ann Luther, Tax Director  
AMF Bowling Worldwide, Inc.