



Letter of Comment No: 105
File Reference: 1215-001
Date Received: 9/12/05

September 12, 2005

Technical Director
Financial Accounting Standards Board
401 Merritt 7
P. O. Box 5116
Norwalk, CT 06856-5116

Subject: File Reference No. 1215-001

Dear Director:

We are writing on behalf of Dominion Resources, Inc., a Fortune 500 diversified energy services company. As representatives of Dominion, we agree with the views expressed in the Edison Electric Institute's ("EEI") letter submitted today concerning the Financial Accounting Standards Board's Exposure Draft of the Proposed Interpretation, *Accounting for Uncertain Tax Positions an interpretation of FASB Statement No. 109*. We strongly support its content and would like to reiterate its request to delay the effective date of any final Interpretation until the first fiscal year beginning after December 15, 2006 to allow a sufficient period of time for entities and accounting firms to evaluate and resolve all implementation issues and requirements, including compliance with Section 404 of the Sarbanes-Oxley Act of 2002.

Thank you for your consideration of these matters. If you would like to discuss this further, please feel free to contact either of us at 804-819-2401 (Tom Chewning) or 804-819-2410 (Steve Rogers).

Respectfully yours,

/S/

Thomas N. Chewning
Executive Vice President and Chief Financial Officer

/S/

Steven A. Rogers
Vice President and Controller