



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
STRAWBERRY SQUARE  
HARRISBURG, PA. 17128-1100

THE SECRETARY

(717) 783-3680

December 30, 1999

Robert E. Nyce  
Executive Director  
Independent Regulatory  
Review Commission  
14<sup>th</sup> Floor  
Harristown 2  
333 Market Street  
Harrisburg, PA 17101

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1999 DEC 30 AM 9:55  
INDEPENDENT REGULATORY  
REVIEW COMMISSION

Re: IRRC Regulation #15-395 (#1907)  
Department of Revenue  
Sales and Use Tax: Telecommunications  
Services

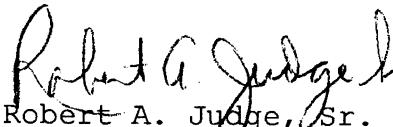
Dear Mr. Nyce:

The Department has elected to let the above-referenced regulation lapse and will promulgate a revised regulation relating to telecommunications services at a future date.

The telecommunications industry has changed so rapidly in the last year that the Department's proposal does not reflect current industry developments. In addition, there is pending Federal legislation that could significantly impact the industry and the Department's regulation.

Please contact one of the Department's Regulatory Coordinators in the Office of Chief Counsel at 787-1382, if your office has any questions regarding this matter.

Sincerely,

  
Robert A. Judge, Sr.  
Secretary of Revenue