

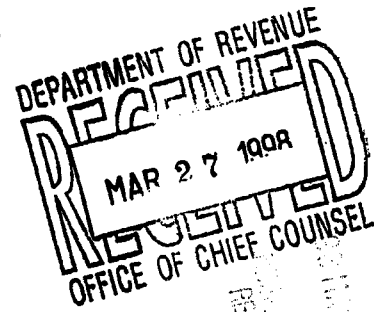
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March 25, 1998

ORIGINAL: 1930

Anita M. Doucette  
Office of Chief Counsel  
Department of Revenue  
Department 281061  
Harrisburg, PA 17128-1061

RE: Proposed Reg. §32.38, 28 Pa. Bull. 1320 (March 14, 1998)

Dear Ms. Doucette:

I have the following comment regarding the proposed regulation.

The Department should be consistent in the use of the term exclusion, as opposed to exemption. The correct term should be exclusion. That is the title of the listed exceptions in Section 204. While exclusion is used in most places in the proposed regulation, it is not used in Subsections (b)(1), (c)(1), (d), or (e). Indeed, the title of Chapter 32 should be changed to Exemptions and Exclusions. The inconsistent use of the term gives rise to the kind of confusion illustrated by Adelphia House v. Commonwealth, No. 79 F.R. 1995 (Mar. 12, 1998).

Thank you for considering this comment.

Very truly yours,

Joseph C. Bright  
For WOLF, BLOCK, SCHORR and SOLIS-COHEN LLP

JCB:jt  
CC: Independent Regulatory Review Commission

DSC:485333.1