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INDEPENDENT REGULATORY REVIEW COMMISSION 333 Market Street, 14th Floor, Harrisburg, PA 17101

July 13, 2000

Thomas J. Baumgartner, Chairman State Board of Accountancy 116 Pine Street Harrisburg, PA 17105

Re: IRRC Regulation #16A-558 (#2114) State Board of Accountancy Fees

Dear Chairman Baumgartner:

Enclosed are our Comments on the subject regulation. They are also available on our website at http://www.irrc.state.pa.us.

Our Comments list objections and suggestions for consideration when you prepare the final version of this regulation. We have also specified the regulatory criteria which have not been met. These Comments are not a formal approval or disapproval of the proposed version of this regulation.

If you would like to discuss these Comments, please contact my office at 783-5417.

Sincerely,

Robert E. Nyce **Executive Director**

wbg Enclosure cc: Steven Wennberg Joyce McKeever Honorable Kim Pizzingrilli Dorothy Childress Office of General Counsel Office of Attorney General Lee Ann Labecki