



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

THE SECRETARY

(717) 783-3680

September 4, 2002

Original: 2146

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

RECEIVED - 11 PM 2:27  
 DEPARTMENT OF REVENUE

Re: Regulation #15-415 (IRRC #2146)  
 Department of Revenue  
 Partial Refunds for Bad Debts

Dear Mr. Nyce:

The Department has decided to allow the above-referenced regulation to lapse and may promulgate a regulation relating to refunds for bad debts at a future date.

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,

Larry P. Williams  
 Secretary of Revenue