

JOHN R. MCGINLEY JR. ESQ. CLERK
ALVIN C. BUSH VICE CHAIRMAN
DANIEL F. CLARK ESQ.
ARTHUR COCCODRILLI
MURRAY UFBERG ESQ.
MARY S. WYATTE ACTING EXECUTIVE DIRECTOR / CHIEF COUNSEL

PHONE 783-5433
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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET 14TH FLOOR HARRISBURG PA 17101

February 3, 2005

Honorable Dennis E. Leh, Majority Chairman
Finance Committee
House of Representatives
Commonwealth of Pennsylvania
209 Ryan Office Building
Harrisburg, PA 17120

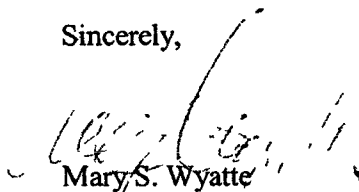
Re: Regulation #15-426 (IRRC #2446)
Department of Revenue
Sales and Use Tax; Prebuilt Housing

Dear Majority Chairman Leh:

On January 19, 2005, we issued comments on the above-captioned regulation and delivered our comments to the Honorable Gregory C. Fajt, Secretary, Department of Revenue. Because the General Assembly had adjourned *sine die*, we were not able to provide you with a copy at that time.

Enclosed is a copy of our comments. If you have any questions, please feel free to call me at 783-5433, or email me at mwyatte@irrc.state.pa.us.

Sincerely,



Mary S. Wyatte
Acting Executive Director/Chief Counsel

evp
Enclosure

JOHN R. MCGINLEY JR. ESQ. CHAIRMAN
ALVIN C. BUSH VICE CHAIRMAN
DANIEL F. CLARK ESQ.
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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET 14TH FLOOR HARRISBURG PA 17101

February 3, 2005

Honorable David K. Levdansky, Democratic Chairman
Finance Committee
House of Representatives
Commonwealth of Pennsylvania
301 Irvis Office Building
Harrisburg, PA 17120

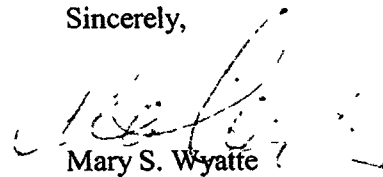
Re: Regulation #15-426 (IRRC #2446)
Department of Revenue
Sales and Use Tax; Prebuilt Housing

Dear Democratic Chairman Levdansky:

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Sincerely,



Mary S. Wyatt
Acting Executive Director/Chief Counsel

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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET 14TH FLOOR HARRISBURG, PA 17101

February 3, 2005

Honorable John N. Wozniak, Minority Chairman
Finance Committee
Senate of Pennsylvania
182 Main Capitol
Harrisburg, PA 17120

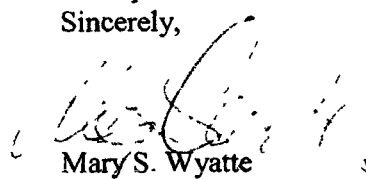
Re: Regulation #15-426 (IRRC #2446)
Department of Revenue
Sales and Use Tax; Prebuilt Housing

Dear Minority Chairman Wozniak:

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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

February 3, 2005

Honorable Jane M. Earll, Chairwoman
Finance Committee
Senate of Pennsylvania
351 Main Capitol
Harrisburg, PA 17120

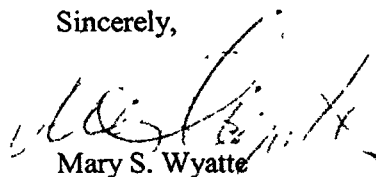
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Department of Revenue
Sales and Use Tax; Prebuilt Housing

Dear Chairwoman Earll:

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