



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

THE SECRETARY

(717) 783-3680

April 7, 2006

John R. McGinley, Jr., Chairman  
Independent Regulatory Review Commission  
14<sup>th</sup> Floor  
333 Market Street  
Harrisburg, PA 17101

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

Dear Chairman  McGinley:

The Department of Revenue is withdrawing the Prebuilt Housing Regulation as submitted in Final Form on March 10, 2006. We are withdrawing the regulation because the Department is deleting unnecessary language on page 4 of Annex A that may cause misunderstandings between prebuilt housing dealers/builders and their customers.

Enclosed for submission is a Final Form Annex A, Preamble, and Regulatory Analysis Form, with the changes incorporated in Annex A.

Thank you for your attention to this matter.

Sincerely,

Gregory O. Fajt  
Secretary of Revenue

Enclosures

cc: Honorable Jane M. Earll  
Honorable John N. Wozniak  
Honorable Dennis E. Leh  
Honorable David K. Levdansky

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