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October 17, 2006

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

RE: #14-506 (#2539)

To Whom It May Concern:

This is a letter in support of the final-form regulations for Chapters 3270, 3280, and 3290, Child Care Facilities. No changes should be made to what has been presented to the IRRC. All child care facilities in the Commonwealth which care for mare than three children unrelated to the care provider should be regulated by the Department of Public Welfare. Excluding certain providers because of religious affiliation or their tax status puts the children of Pennsylvania at risk. A change to the regulations based on criteria such as these is unconscionable. Whether care is provided in a church, mosque or synagogue or to make a profit has no bearing on the health and safety of the children of this Commonwealth.

Thank you for your attention to this most important matter.

Very truly yours,

Paul R. Greenwald, CPA

Director