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March 20, 2009

INDEPENDENT REGULATORY  
REVIEW COMMISSION

VIA Electronic and U.S. Mail

Ms. Mary R. Sprunk  
Office of Chief Counsel  
Department of Revenue  
P.O. Box 281061  
Harrisburg, PA 17128-1061

Re: Proposed Sales and Use Tax Regulations—Clothing

Dear Ms. Sprunk:

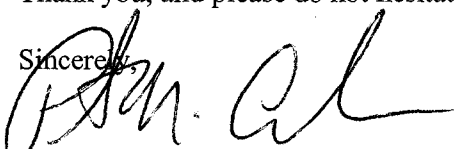
The Pennsylvania Institute of Certified Public Accountants (PICPA) appreciates the opportunity to review and comment on the Department of Revenue's proposed sales and use tax regulations amending 61 Pa. Code Section 53.1 (Clothing).

We feel the proposed amendments to the regulations are clear, unambiguous, and consistent with the law.

PICPA represents more than 19,000 CPAs in business and industry, public practice, government, and education. Our members provide auditing and accounting and tax services to individuals, not-for-profit organizations, and employers of all sizes; advise clients on state, federal, and international tax matters; and prepare income and other tax returns for an extensive number of state taxpayers.

Thank you, and please do not hesitate to contact me with questions.

Sincerely,



Peter N. Calcara, Vice President  
Government Relations Team

Cc: Sen. Patrick Browne, Majority Chair, Senate Finance Committee  
Sen. James Ferlo, Minority Chair, Senate Finance Committee  
Rep. David Levdansky, Majority Chair, House Finance Committee  
Hon. Arthur Coccodrilli, Chair, Independent Regulatory Review Commission