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INDEPENDENT REGULATORY
REVIEW COMMISSION

2751

March 20, 2009

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:

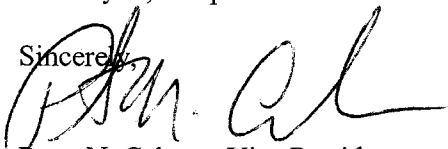
The Pennsylvania Institute of Certified Public Accountants (PICPA) appreciates the opportunity to review and comment on the Department of Revenue's proposed sales and use tax regulations amending 61 Pa. Code Section 53.1 (Clothing).

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

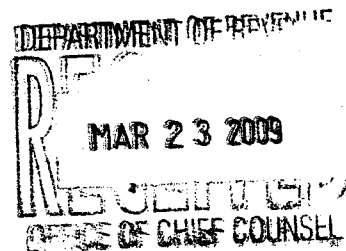
PICPA represents more than 19,000 CPAs in business and industry, public practice, government, and education. Our members provide auditing and accounting and tax services to individuals, not-for-profit organizations, and employers of all sizes; advise clients on state, federal, and international tax matters;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