

October 1, 2009

Via E-Mail and First-Class Mail

Samuel J. Stephenson, CPA, Chair  
State Board of Accountancy  
2601 North Third Street  
P.O. Box 2649  
Harrisburg, PA 17105-2649

INDEPENDENT REGULATORY  
COMMISSION

2009 OCT -5 AM 9:15

RECEIVED

Re: Final Regulation—Biennial Renewal Fees (16A-5512)

Dear Mr. Stephenson:

The Pennsylvania Institute of Certified Public Accountants (PICPA) appreciates the opportunity to review the State Board of Accountancy's final rulemaking relating to biennial renewal fees for CPAs, public accountants and CPA firms. At this time we have no additional comments.

PICPA is a professional association of more than 20,000 CPAs working to improve the profession and better serve the public interest. Founded in 1897, PICPA is the second-oldest CPA organization in the United States. Membership includes practitioners in public accounting, industry, government and education.

Sincerely,



Peter N. Calcara  
Vice President—Government Relations

cc: Hon. Robert Tomlinson, Chair, Senate Consumer Protection and Professional  
Licensure Committee  
Hon. Lisa Boscola, Democratic Chair, Senate Consumer Protection and Professional  
Licensure Committee  
Hon. Michael McGeehan, Chair, House Professional Licensure Committee  
Hon. William Adolph, Republican Chair, House Professional Licensure Committee  
Hon. Arthur Coccodrilli, Chair, Independent Regulatory Review Commission