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November 5, 2010

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Via Electronic & U.S. Mail  
Andrew Tanzer, Assistant Counsel  
Office of Chief Counsel  
Department of Community and Economic Development  
Commonwealth Keystone Building  
400 North Street, Plaza Level  
Harrisburg, PA 17120

Re: Film Production Tax Credit Regulation (72 P.S. §8710-D)

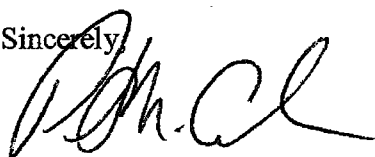
Dear Mr. Tanzer:

I am writing on behalf of the 20,000 members of the Pennsylvania Institute of Certified Public Accountants (PICPA) in response to the promulgation of the Film Production Tax Credit regulation published in the October 9, 2010 edition of the Pennsylvania Bulletin.

The regulation provides clarification of the process and requirements of the Pennsylvania Film Production Tax Credit. It delineates important guidance and compliance requirements to applicants, agencies, tax practitioners, and other entities for the effective administration of the program. We have reviewed the regulation—in particular §36.7. Financial Compliance—and find that the language does not conflict with AICPA Professional Standards.

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

Sincerely,



Peter N. Calcara  
Vice President—Government Relations

CC: Honorable Jane M. Earll, Chair  
Honorable Wayne D. Fontana, Minority Chair  
Honorable Curtis W. Thomas, Chair  
Honorable Chris Ross, Minority Chair  
Arthur Coccodrilli, IRRC