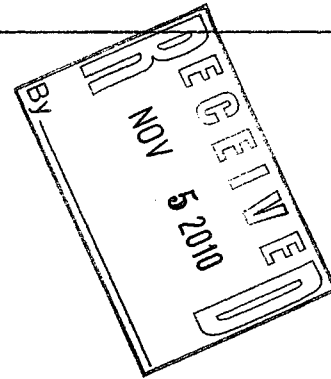


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November 5, 2010

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,

A handwritten signature in black ink, appearing to read 'Peter N. Calcara'.

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



**COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL**

November 5, 2010

Honorable Jane M. Earll, Chair
Community, Economic and Recreational Development Committee
Senate of Pennsylvania
Room 177 Main Capitol Building
Harrisburg, PA 17120

Dear Senator Earll:

Pursuant to Section 745.5(c) of the Regulatory Review Act, enclosed for your review are comments received from the Pennsylvania Institute of Certified Public Accountants on proposed regulation #4-92, the Film Production Tax Credit regulation, which would amend Chapter 36 of Title 12 of the Pennsylvania Code.

Concurrently with delivery of the comments to you, the comments have also been submitted to the Independent Regulatory Review Commission for its review in accordance with the Regulatory Review Act.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew Tanzer", written over a horizontal line.

Andrew Tanzer
Assistant Counsel

Enclosures

cc: Bryce Maretzki, Legislative Liaison
✓ Arthur Coccodrilli, IRRC





**COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL**

November 5, 2010

Honorable Wayne D. Fontana, Minority Chair
Community, Economic and Recreational Development Committee
Senate of Pennsylvania
Room 15 East Wing
Harrisburg, PA 17120

Dear Senator Fontana:

Pursuant to Section 745.5(c) of the Regulatory Review Act, enclosed for your review are comments received from the Pennsylvania Institute of Certified Public Accountants on proposed regulation #4-92, the Film Production Tax Credit regulation, which would amend Chapter 36 of Title 12 of the Pennsylvania Code.

Concurrently with delivery of the comments to you, the comments have also been submitted to the Independent Regulatory Review Commission for its review in accordance with the Regulatory Review Act.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew Tanzer", with a long horizontal flourish extending to the right.

Andrew Tanzer
Assistant Counsel

Enclosures

cc: Bryce Maretzki, Legislative Liaison
✓ Arthur Coccodrilli, IRRC





**COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL**

November 5, 2010

Honorable Thomas W. Curtis, Chair
Urban Affairs Committee
Pennsylvania House of Representatives
301 Irvis Office Building
Harrisburg, PA 17120

Dear Representative **Curtis**:

Pursuant to Section 745.5(c) of the Regulatory Review Act, enclosed for your review are comments received from the Pennsylvania Institute of Certified Public Accountants on proposed regulation #4-92, the Film Production Tax Credit regulation, which would amend Chapter 36 of Title 12 of the Pennsylvania Code.

Concurrently with delivery of the comments to you, the comments have also been submitted to the Independent Regulatory Review Commission for its review in accordance with the Regulatory Review Act.

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Andrew Tanzer
Assistant Counsel

Enclosures

cc: Bryce Maretzki, Legislative Liaison
✓ Arthur Coccodrilli, IRRC





**COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL**

November 5, 2010

Honorable Chris Ross, Minority Chair
Urban Affairs Committee
Pennsylvania House of Representatives
110 Ryan Office Building
Harrisburg, PA 17120

Dear Representative **Ross**:

Pursuant to Section 745.5(c) of the Regulatory Review Act, enclosed for your review are comments received from the Pennsylvania Institute of Certified Public Accountants on proposed regulation #4-92, the Film Production Tax Credit regulation, which would amend Chapter 36 of Title 12 of the Pennsylvania Code.

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Sincerely,

A handwritten signature in black ink that reads "Andrew Tanzer".

Andrew Tanzer
Assistant Counsel

Enclosures

cc: Bryce Maretzki, Legislative Liaison
✓ Arthur Coccodrilli, IRRC

