



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
HARRISBURG, PENNSYLVANIA
17128-1100

THE SECRETARY

December 20, 2013

Honorable Mike Brubaker
Chairman
Senate Finance Committee
Senate of Pennsylvania
Room 168, Main Capitol
Harrisburg, PA 17120-3036

Dear Senator Brubaker:

Enclosed is a copy of a final-omitted regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive Order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this final-omitted regulation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel Meuser".

Daniel Meuser
Secretary of Revenue

Enclosure