

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

SCHOLASTIC SERVICES	:
ORGANIZATION, INC.,	:
Petitioner	:
	:
v.	: No. 549 F.R. 1995
	:
COMMONWEALTH OF	:
PENNSYLVANIA,	:
Respondent	:
V. DAVID MATTICE,	:
Petitioner	:
	:
v.	: No. 635 F.R. 1995
	:
COMMONWEALTH OF	:
PENNSYLVANIA,	:
Respondent	:

ORDER

NOW, this 11th day of April, 2002, upon consideration of Petitioners' exceptions to our order of November 30, 1998, said exceptions are hereby denied for the reasons contained in our opinion in *Scholastic Services Organization, Inc. v. Commonwealth*, 721 A.2d 74 (Pa. Cmwlth. 1998).

Judgment is entered on behalf of the Commonwealth.¹

JOSEPH T. DOYLE, Senior Judge²

¹ We are denying the exceptions and therefore reaffirming our previous order even though the Department of Revenue now admits, *inter alia*, that, where an exemption certificate is not received within 60 days or if no certificate is otherwise available for inspection, the Department will accept a **detailed** customer statement outlining the specific information regarding the sales transaction. According to the Department, a sufficient customer statement can be provided at any level of the proceedings—the Bureau of Audits, the Board of Appeals, the Board of Finance and Revenue, or on the stipulated record before us. (Respondent's Brief in Response to Exceptions, p. 16.) However, on this record, Petitioners have failed to meet their burden of proving that, with respect to the sales in question, their customers purchased items from them for purposes of resale. Again, the fact that Petitioners "understood" that their customers planned to resell the purchased items is unavailing.

² This case was assigned to the opinion writer prior to the date when Judge Doyle and Judge Kelley assumed the status of senior judge on January 1, 2002.