



February 24, 2026

The Honorable Linda McMahon
Secretary
UNITED STATES DEPARTMENT OF EDUCATION
400 Maryland Avenue, SW
Washington, D.C. 20202

In Re: Comments in Response to Docket ED-2025-OPE-0944

Dear Secretary McMahon:

I am writing on behalf of the 21,000 members of the Illinois CPA Society regarding the Department of Education's Notice of Proposed Rulemaking, "*Reimagining and Improving Student Education*" (Document ID ED-2025-OPE-0944).

The Illinois CPA Society appreciates the department's acknowledgment that the designation of a program as "professional" is not a value judgment and relates solely to loan limit definitions under the One Big Beautiful Bill (OB BB). Due to the significance of professional certifications and to avoid confusion, we strongly encourage the department to make this clarification explicitly in the final rule and in the Code of Federal Regulations.

We would also encourage the department to revise the definition of "professional degree" in 34 CFR 685.102 or 34 CFR 668.2(b) to either include "accounting" in the definition or retain the current phrasing that professional degrees "may include but are not limited to" those listed. Accounting is a recognized profession with rigorous education, licensure, ethics, and competency standards. Accounting is critical to financial markets, economic stability and the public trust in Illinois and nationwide.

Recognizing accounting programs as professional degree programs aligns with both the demands of the profession and the public interest. Students pursuing this pathway should have equitable access to graduate level financing consistent with other professional programs.

Thank you for your consideration in this important matter. My primary point of contact on this is our Senior Vice President-Legislative Counsel, Martin Green, who may be reached at 217.789.7914 or by email at greenm@icpas.org. Please feel free for you, or your staff, to contact Mr. Green or me directly at 312.517.7650 or browng@icpas.org.

Sincerely,

Geof Brown
Geof Brown, CAE
President and CEO