

February 27, 2026

The Hon. Linda McMahon  
Secretary  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, D.C. 20202

**Re: Comments in response to Docket ED-2025-OPE-0944**

Dear Secretary McMahon:

On behalf of the Texas Society of Certified Public Accountants (TXCPA), a nonprofit, voluntary professional organization representing more than 28,000 members, we welcome the opportunity to comment on the Department of Education's Notice of Proposed Rulemaking, "*Reimagining and Improving Student Education*" (Document ID ED2025OPE0944).

TXCPA appreciates the Department's acknowledgment in the summary of the proposed rule that the designation of a program as "professional" is used solely to distinguish programs eligible for higher federal loan limits under the One Big Beautiful Bill Act (OBBBA) and that the designation does not constitute a value judgment of what is and is not a recognized profession. We respectfully request that this clarification be incorporated into the final rule and reflected explicitly in the Code of Federal Regulations to avoid confusion and ensure there is no unintended implication regarding recognized professions not specifically identified.

Should the Department consider amending the codified definition of "professional degree" in 34 C.F.R. §§ 685.102 or 668.2(b), we urge the Department to either:

1. Explicitly include "accounting" among the listed professional degree programs; or
2. Retain or adopt language that makes clear the list of professional programs is illustrative rather than prescriptive (e.g., "may include, but is not limited to").

Accounting is a recognized profession with rigorous education, licensure, ethics, and competency standards, and it plays a critical role in economic stability and public trust in Texas and nationwide. Certified Public Accountants serve in critical roles safeguarding financial integrity, supporting capital markets, advising businesses, and protecting the public interest.

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.

We appreciate your consideration of these comments as the Department finalizes rulemaking.

Sincerely,



Billy Kelley, CPA  
Chair of the TXCPA Board



Jodi Ann Ray, CAE  
TXCPA President & CEO

