



February 23, 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 California Society of CPAs (CalCPA)¹, we respectfully submit comments on the Department of Education's Notice of Proposed Rulemaking, "*Reimagining and Improving Student Education*" (Document ID ED2025OPE0944).

We appreciate 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 Act. To avoid confusion, we encourage the Department to explicitly reflect this clarification in the final rule and in the Code of Federal Regulations.

Should the Department revise the definition of "professional degree" in 34 CFR 685.102 or 34 CFR 668.2(b), we urge you 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, and it plays a critical role in economic stability and public trust.

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 our comments and look forward to continued collaboration to ensure the public continues to benefit from critical services provided by accounting professionals.

Sincerely,

A handwritten signature in black ink, appearing to read "Denise LeDuc-Froemming". The signature is fluid and cursive, written over a light blue horizontal line.

Denise LeDuc Froemming, CPA, CAE, MBA
President & CEO
California Society of CPAs & CalCPA Education Foundation

¹ CalCPA represents Certified Public Accountants and related professionals across California in public accounting firms, business, government, and nonprofit organizations. We collaborate with policymakers, regulators, and other stakeholders to advance the public interest and support CPAs in meeting the needs of their clients and employers through timely guidance, advocacy, and professional development.