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Revenue and
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December 22, 2016

Colorado Secretary of State
Licensing and Enforcement Division
Administrative Rules Program
1700 Broadway, Suite 200
Denver, CO 80290

**RE: Colorado Department of Revenue Regulation 39-22-656, 1 CCR 201-2,
Tracking Number 2015-00879**

To Whom It May Concern:

The Colorado Department of Revenue discovered that several internal paragraph citations contained in regulation 39-22-656 need to be corrected. These corrections are contained in subsections (1)(b)(v)(G)(III), (IV), and (V) of the rule. The citations to "subsections 1," "subsection 4," and "subsection 6" in subsections (1)(b)(v)(G)(III), (IV), and (V) of the rule have been corrected to refer to letters instead of numbers.

It is my opinion that this change is non-substantive as the incorrect subsection citations were typographical errors. On behalf of the agency, we request that this correction be made pursuant to section 24-4-103(11)(d)(II), C.R.S. The correction will not change the substantive content of the rule, nor will it change the effective date.

Thank you in advance for your assistance. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

FOR THE ATTORNEY GENERAL



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