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Revenue and
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July 5, 2017

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

RE: Colorado Department of Revenue Regulation 39-22-538, 1 CCR 201-2,
Tracking Number 2017-00271

To Whom It May Concern:

The Colorado Department of Revenue discovered that it used the statutory citation "§ 39-26-538, C.R.S." when it intended to use the citation "§ 39-22-538, C.R.S." This correction is contained in statement of basis and purpose for the rule and in subsection (2) of the rule.

It is my opinion that this change is non-substantive as the reference to the incorrect statutory citation was a typographical error. 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

A handwritten signature in blue ink, reading "Noah Patterson".

NOAH C. PATTERSON
Senior Assistant Attorney General
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