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Revenue and  
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January 5, 2018

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

RE: Colorado Department of Revenue Regulation 39-22-2102(3), 1 CCR 201-2,  
Tracking Number 2018-00004

To whom it may concern:

The Colorado Department of Revenue discovered that regulation 39-22-2102(3) is still reflected in the published rules. This is a non-substantive error. When the Department adopted regulation 39-22-2102 on October 20, 2015, the Department intended that this adoption would also remove regulation 39-22-2102(3). The substance of regulation 39-22-2102(3) is contained (with a few non-substantive changes) in regulation 39-22-2102, rendering regulation 39-22-2102(3) duplicative. As a result, the proposed correction to delete regulation 39-22-2102(3) is a non-substantive correction, in my opinion.

On behalf of the agency I 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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