

**CYNTHIA H. COFFMAN**  
Attorney General

**DAVID C. BLAKE**  
Chief Deputy Attorney General

**MELANIE J. SNYDER**  
Chief of Staff

**FREDERICK R. YARGER**  
Solicitor General



**STATE OF COLORADO**  
**DEPARTMENT OF LAW**

**RALPH L. CARR**  
**COLORADO JUDICIAL CENTER**  
1300 Broadway, 8th Floor  
Denver, Colorado 80203  
Phone (720) 508-6000

**Revenue and**  
**Utilities Section**

December 12, 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 2016-00605

To Whom It May Concern:

The Colorado Department of Revenue discovered that a reference in regulation 39-22-656 to "subsections A" needs to be corrected to read "subsection A." This correction is contained in subsection (1)(b)(v)(G)(III) of the rule.

It is my opinion that this change is non-substantive as the reference to "subsections A" 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

**NOAH C. PATTERSON**  
Assistant Attorney General  
Revenue & Utilities Section  
(720) 508-6361  
noah.patterson@coag.gov