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**Revenue and
Utilities Section**

January 19, 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 39-22-305, 1 CCR 201-2,
Tracking Number 2018-00025

To whom it may concern:

The Colorado Department of Revenue discovered that a cross reference in regulation 39-22-305 needs to be corrected. Specifically, cross reference 2 in this regulation incorrectly cites "Department Rule 1 CCR 201-2, 39-22-303(11)" instead of regulation "39-22-303(11)(a)." This cross reference is meant to provide "additional information on filing a combined report." See Dep't of Revenue Reg. 39-22-305. This cross reference has been corrected to "Department Rule 1 CCR 201-2, 39-22-303(11)(a)" because "Department Rule 1 CCR 201-2, 39-22-303(11)" does not exist and Department regulation 39-22-303(11)(a) is the regulation with "additional information on filing a combined report."

It is my opinion that this change is non-substantive and a typographical correction. 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 or 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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