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December 15, 2014

Colorado Secretary of State

Licensing and Enforcement Division, Administrative Rules Program
1700 Broadway, Suite 200
Denver, CO 80290

RE: Colorado Department of Revenue - 1 CCR 201-7 Cigarette Tax, Tobacco Escrow
Funds – Master Settlement Agreement, Tobacco Products Tax.
Tracking Number 2014-01159

The Colorado Department of Revenue is deleting obsolete references to “Reserved” regulations in 1 CCR 201-7 – Cigarette Tax, Tobacco Escrow Funds – Master Settlement Agreement, Tobacco Products Tax listed on Attachment A.

These corrections were submitted to the Secretary of State by the agency on November 12, 2014 (tracking Number 2014-01159).

It is my opinion that these changes are non-substantive as the “Reserved” regulations are not part of the rules themselves. On behalf of the agency, we request that these corrections be made pursuant to § 24-4-103(11)(d)(II), C.R.S. These corrections will not change the substantive content of any rule.

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

/s Scott R. Bauer

SCOTT R. BAUER
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Please remove the following Reserved rules in 1 CCR 201-7 CIGARETTE TAX, TOBACCO ESCROW FUNDS – MASTER SETTLEMENT AGREEMENT, TOBACCO PRODUCTS TAX

Regulation 28-106. Reserved.

Regulation 28-108. Reserved

Regulation 28-110. Reserved

Regulation 28-111. Reserved

Regulation 28-112. Reserved

Regulation 28-113. Reserved

Regulation 28-114. Reserved