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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 201-10 Severance Tax.
Tracking Number 2014-01161

The Colorado Department of Revenue is deleting obsolete references to "Reserved" regulations in 1 CCR 201-10 – Severance Tax listed on Attachment A. Revenue is also adding the word "Regulation" that was inadvertently omitted from the following rules:

Regulation 39-29-101
Regulation 39-29-105
Regulation 39-29-106
Regulation 39-29-111

These corrections were submitted to the Secretary of State by the agency on November 12, 2014 (tracking Number 2014-01161).

It is my opinion that these changes are non-substantive as the "Reserved" regulations are not part of the rules themselves and the omission of the word "Regulation" from the rules listed above was a typographical error. 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, nor will it change the effective dates of the four rules for which the agency is adding the word "Regulation."

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_____

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Please remove the following Reserved rules in 1 CCR 201-10 Severance Tax

Regulation 29-102. Reserved

Regulation 29-107.5(4). Reserved.

Regulation 29-108. Reserved.

Regulation 29-110(1)(c). Reserved.

Also, please place the work Regulation before the following regulations

Regulation 39-29-101

Regulation 39-29-105

Regulation 39-29-106

Regulation 39-29-111