

MEMORANDUM

To: Department of Planning and Budget

**From: Mark C. Haskins
Director of Policy Development
Virginia Department of Taxation**

Date: December 1, 2008

**Re: Agency Response to DPB Economic Impact Analysis Regarding the
Promulgation of an Administrative Appeals Regulation Section under
Chapter 20 of Title 23 of the Virginia Administrative Code.**

The Agency agrees with the Department of Planning and Budget's Economic Impact Analysis.