

MONTANA FOREST OWNERS ASSOCIATION

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September 7, 2016

Laurie Logan Department of Revenue Director's Office PO Box 7701 Helena, MT 59604-7701

Regarding:

MAR 42-2-956

Dear Ms. Logan:

This letter is submitted on behalf of the Montana Forest Owners Association (MFOA), a Montana non-profit corporation since 1995 pursuant to §501(c)(6) of the Internal Revenue Code. The MFOA represents owners of private forest lands in Montana.

The MFOA supports your notice of public hearing MAR 42-2-956 (as amended) which includes minor corrections and clarifications to Administrative Rules of Montana 42.20.505 and 42.20.745 and deletion of 42.20.502.

Thank you for the opportunity to comment.

Sincerely yours,

Michael Christianson

President