



MONTANA FOREST OWNERS ASSOCIATION

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October 13, 2016

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

Regarding: MAR 42-2-964pro

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 42-2-964pro which includes minor corrections and clarifications to Administrative Rule of Montana 42.18.135.

Thank you for the opportunity to comment.

Sincerely yours,

A handwritten signature in blue ink that reads "Michael J. Christianson". The signature is written in a cursive style.

Michael Christianson
President