



JOE MANCHIN III  
GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE SECRETARY

STATE CAPITOL  
CHARLESTON, WEST VIRGINIA

FILED

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VIRGIL T. HELTON  
CABINET SECRETARY

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

July 29, 2008

The Honorable Betty Ireland  
Secretary of State  
Building 1, Room 157-K  
State Capitol Complex  
Charleston, WV 25305

Dear Secretary Ireland:

Please be advised that the State Tax Department wishes to withdraw 110 CSR 10K – Combined Returns Pursuant to an Investigation by the Tax Commissioner, filed for public comment on June 27, 2008. Since filing the rule, it was determined that revisions to the rule are necessary.

A new version of 110 CSR 10K will be filed with your office.

Thank you for your attention to this matter. If you have any questions, please let me know.

Sincerely,

Virgil T. Helton  
Secretary of Revenue

VTH/cn