

## **MEMORANDUM**

**To:** Department of Planning and Budget

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

**Date:** January 10, 2008

**Re:** Agency Response to DPB Economic Impact Analysis  
Regarding Guidelines for Public Participation in Regulation  
Development and Promulgation.

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