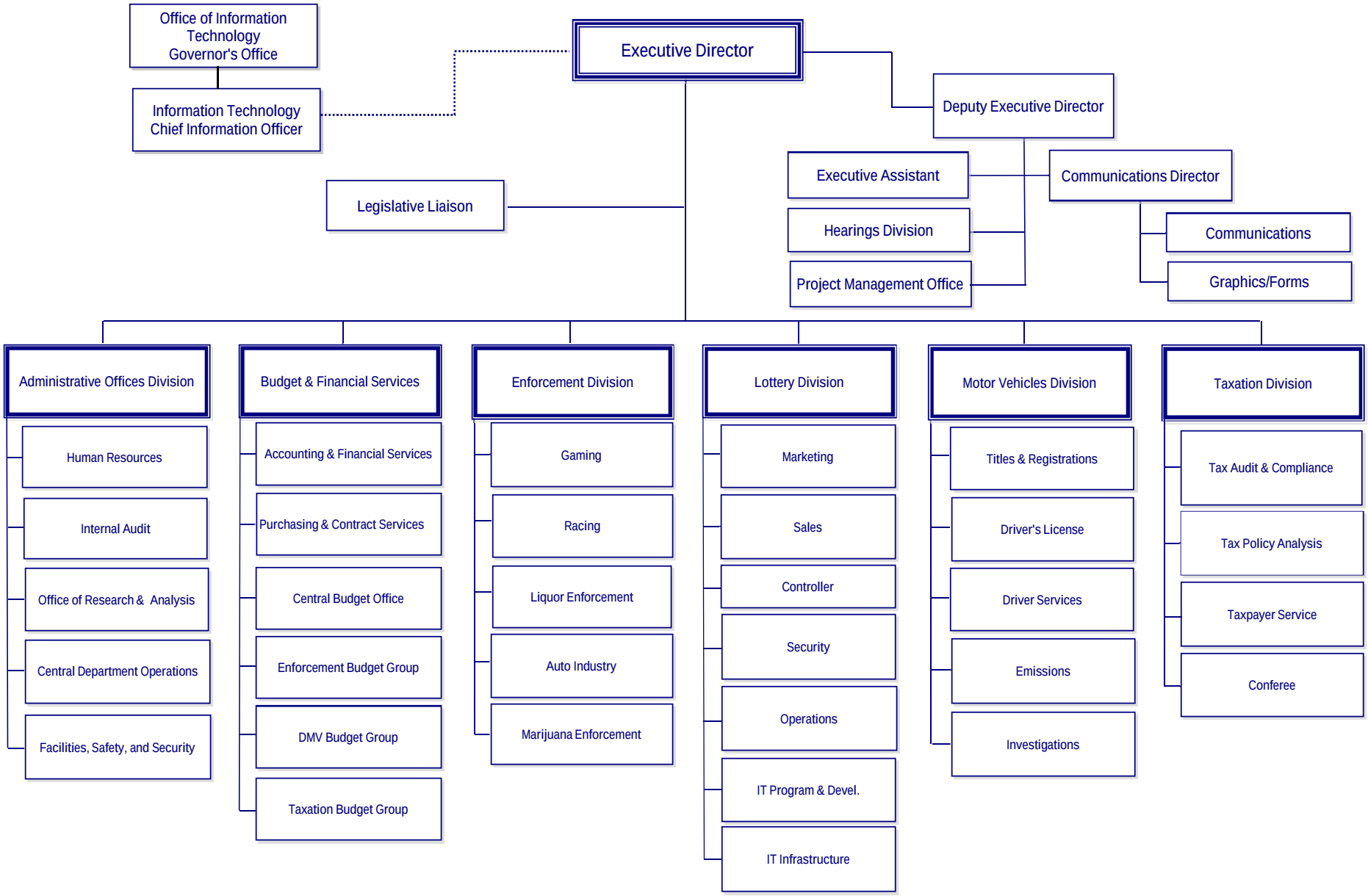COLORADO DEPARTMENT OF REVENUE