

**ADDENDUM TO FINAL STATEMENT OF REASONS
PROPOSED AMENDMENTS TO REGULATION SECTION 25136-2,
RELATING TO MARKET BASED SOURCING RULES**

The following nonsubstantive change has been made:

In the proposed amendments to California Code of Regulations, title 18, (CCR) section 25136-2 (b)(5), in the second sentence, the word "as" has been changed to "from". This change has been made so that the subdivision at CCR section 25136-2(b)(5) grammatically matches the similar language appearing in the subdivision at CCR section 25136-2(b)(6). The revised second sentence, now reads as follows:

"Marketable securities" do not include those types of securities that are traded in transactions specifically excluded from gross receipts under Revenue and Taxation Code Section 25120.