OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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October 18, 2000

Re: Our File No. LR-00-214, (Gross Production) Request for certain information.

Dear

This letter is in response to your request for a copy of a Tax Commission form filed by an oil and gas operator which pertains to a lease on which you own an overriding royalty interest. You have also inquired about the policy regarding the updating of O.T.C records, specifically a change in legal description.

The particular form that you are requesting a copy of is OTC 320-C which is filed by the operator of an oil and gas lease to advise of any changes that occur on a lease such as a change of operator, purchaser or legal description. This report as well as other tax reports are considered privileged and confidential and are not a matter of public record. Therefore, the Tax Commission is unable to provide you with a copy of the form. The Tax Commission can however provide you with general information pertaining to the lease such as the information that Ms. Davis provided to you being the actual production figures and the operator name and company reporting number. For additional information regarding the operator you may contact Ms. Donna Darnell with the Corporation Commission at 521-2613. Ms. Darnell would be able to provide you with the operator's address and phone number as well as other information that may assist you in addressing the issue of unpaid royalties.

Regarding your question of changing legal descriptions of leases per a phone call, operators are required to submit a 320-C form to make such changes. Situations arise that require O.T.C personnel to contact an operator by telephone to verify or correct information on a form submitted by the operator. This information would be corrected on the form with a notation that the information was obtained through a phone conversation. The Tax Commission would never update records without a 320 form and proper notation.

If you should have any questions or need additional information you may contact me at 405-521-3133.

This response applies only to the circumstances set out in your request of September 25, 2000. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law.

Sincerely,

Mark J. Hendrix
Tax Policy Analyst