

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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March 29, 2001

Re: Our file Number LR-01-026; Sales and Use Taxes Report and Bulletin

Dear

This is in response to your inquiry concerning the referenced Bulletin. I have marked our suggestions on the draft and it is enclosed.

This response applies only to the circumstances set out in your request of March 8, 2001. 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.

If I can be of further assistance, please feel free to contact me.

Sincerely,
OKLAHOMA TAX COMMISSION


Michael G. Pillow
Tax Policy Analyst