

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

October 16, 2001

Re: Our file number LR 01-164; Income Tax - Early Refund of Estimated Income Tax

Dear

This is in response to your inquiry of October 4, 2001 wherein you requested refunds of Tax Year 2001 Oklahoma Corporate Estimated Tax.

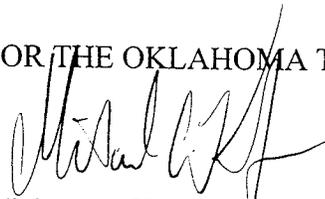
I regret to inform you that we are unable to issue a refund of these Estimated Tax payments until the filing of Tax Year 2001 Oklahoma Corporate Income Tax Return. We assume that this will occur after December 31, 2001 - the tax year-end. We can, however expedite the processing of your 2001 Corporate Income Tax return. Please send the 2001 return directly to the undersigned at the following address:

Oklahoma Tax Commission
Tax Policy & Research Division
P.O. Box 53248
Oklahoma City, OK 73152-3248

If I can be of further assistance, please feel free to call me at (405) 521-3133.

Sincerely,

FOR THE OKLAHOMA TAX COMMISSION



Michael C. Kaufmann
Tax Policy Analyst