

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

March 3, 2003

Re: Our File Number LR-03-039; Request for a declaratory ruling

Please accept my apology for any inconvenience our delay in responding may have caused you due to not having received your initial request of November 13, 2002 in our office, the Tax Policy Division. However, your certified return receipt acknowledges the Commission's Central Processing Division, mailroom section, received your correspondence on November 18, 2002.

Since you are requesting a Declaratory Ruling pursuant to Commission Rule 710:1-5-17, your request has been forwarded to the General Counsel's Office for further handling.

If you have any questions concerning your request, please contact the General Counsel's Office at the same address, and their phone number is (405) 521-3141.

Sincerely,



Brenda J. Sullivan
Tax Policy Analyst

cc: Doug Allen, General Counsel
Office of General Counsel