

It is noted that you requested a "private, formal letter ruling". Since a letter ruling is valid only for the entity to which it is issued, a letter ruling addressed to your company will not be binding on the Oklahoma Tax Commission with respect to the operations of your customers.

This response applies only to the circumstances set out in your request of June 2, 2003. 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

A handwritten signature in black ink, appearing to read "Michael G. Pillow". The signature is written in a cursive style with a large initial "M".

Michael G. Pillow
Tax Policy Analyst