OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

November 20, 2003

Re: Our File Number LR-03-242; Sales Tax on Sales of Electricity

This is in response to your inquiry concerning the sales of electricity to which you state is sold under combined account number 35947762.

I am forwarding a copy of your inquiry letter to Mr. Darwin Crider for his review and for assignment to an auditor who can make a visit to the property to verify the sub-account numbers and usage information contained in your letter and to take a look at the billing statements for the accounts.

This will help us evaluate the situation so that we can then advise you of the taxability of the sales.

This response applies only to the circumstances set out in your request of November 3, 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

Michael G. Pillow
Tax Policy Analyst

cc: Darwin Crider