

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

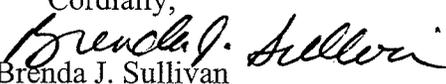
PHONE (405) 521-3133  
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June 30, 2004

RE: Our file Number LR-04-089; Legality of a coin operated amusement machine in restaurants, bars or other retail businesses

Dear

Please be advised that the Oklahoma Tax Commission does not have the authority to make the determination as to the legality of a game under Oklahoma Gaming Laws. You should direct your question to your local district attorney's office.

Cordially,  
  
Brenda J. Sullivan  
Tax Policy Analyst

cc: Larry Wilson, Director, Taxpayer Assistance Division