MEMORANDUM

OKLAHOMA TAX COMMISSION
TAX POLICY AND RESEARCH

DATE: December 14, 2004

SUBJECT: LR-04-24;

TO: Larry Wilson, Director
Taxpayer Assistance Division

FROM: Brenda Sullivan
Tax Policy and Research

Please be advised that the operations of and fall under SIC Code 7374 as described in their affidavit and as displayed on their web site. Both corporations appear to meet the qualifications as set out in O.S. 68 Section 1357 (19) and Oklahoma Tax Commission Rule 710:65-13-54 whereby 80 % of their revenue was generated through their data center for customers outside of Oklahoma, according to their affidavit.

Therefore, it is recommended that the Taxpayer Assistance Division issue a letter of exemption to and certifying that the exemption found under O.S. 68 Section 1357(19) and Commission Rule 710:65-13-54 applies to their operations.

Please find attached the original letter and affidavit that was submitted by and If I can be of further assistance, please do not hesitate to call me.

Brenda J. Sullivan