

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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October 2, 2006

Re: Our File Number LR-06-102; \$100 Registered Agent Fee

Dear

This is in response to your inquiry concerning the \$100 registered agent's fee required of foreign corporations for having the Oklahoma Secretary of State act as their Registered Agent.

This fee is required of all foreign corporations by the language of 18 O.S. Section 1142(18). It is required so long as a corporation is registered with the Oklahoma Secretary of state, even if it is only a holding company and is doing no other business in the state itself.

This response applies only to the circumstances set out in your request of June 20, 2006. 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 that reads "Michael G. Pillow". The signature is written in a cursive style.

Michael G. Pillow  
Tax Policy Analyst