

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



December 14, 2006

RE: Our File Number LR-06-134; Tax status of entity

Dear

This in response to your request for a review as to whether the
would qualify for a sales tax exemption.

Based on the facts presented in your correspondence and the additional
information that you relayed in our recent telephone conversation, we have determined
that the does not appear to qualify for a sales tax
exemption.

Additionally, Oklahoma Tax Commission Rule 710:65-13-338 "Older American
Act" exemption may be referenced at our website: www.oktax.state.ok which may be of
interest to you. If I can be of further assistance, please feel free to write or call me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst