OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

May 8, 2006

Re: Our File Number LR-08-56; 2008 Third-Party Drop Shipment Survey

Dear

I have reviewed the ten questions and our responses thereto in the 2006 Third-Party Drop Shipment Survey. Regarding the 2008 survey, our responses are substantially the same to those given in 2006 with the exception of response #8. Please strike the second sentence of response #8 and replace it with the following language:

Please note that a contractor may make exempt purchases based upon the exempt status of another entity only in statutorily-limited circumstances.

This response applies only to the circumstances set out in your request. 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

Brenda Sullivan

Brenda Sullivan
Tax Policy Analyst

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION