



OKLAHOMA TAX COMMISSION  
STATE OF OKLAHOMA

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August 5, 2008

RE: Your letter dated May 21, 2008;  
Legal Division File No. LR-08-017.

Dear

The referenced inquiry was forwarded to me for response in the form of an official letter ruling. Attached to your letter was a Notice dated April 21, 2008, from the Account Maintenance Division of the Oklahoma Tax Commission informing your client, that it was "not in compliance with Oklahoma Franchise Tax Law." We are informed by representatives of the Account Maintenance Division that this Notice was issued in error. Please inform your client to disregard the Notice dated April 21, 2008.

A Letter Ruling from the Office of General Counsel, Oklahoma Tax Commission, is discretionary and defined as an "informal written statement of policy or treatment of specific fact situations under Oklahoma law." (OTC Rule No. 710:1-3-73(e)). Further, Letter Ruling requests from an individual taxpayer or groups of taxpayers will be honored by the Commission, at its discretion, and taking into consideration time and resources available to respond to such request. (OTC Rule 710:1-3-73(f)). A formal Letter Ruling will not be issued in this matter.

Respectfully,

Ernest H. Short  
Assistant General Counsel

EHS\ljm

cc: Dawn Elizabeth Cash, Director, Tax Policy