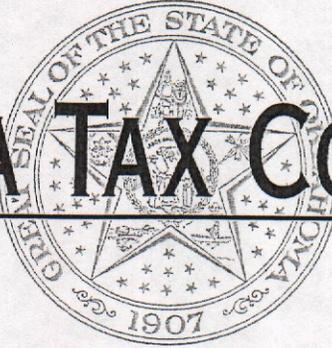


OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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



August 10, 2011



Re: LR-11-005; Calculation of sales tax on purchases made with "hostess dollars".

Dear [REDACTED]

Please let this letter serve as confirmation that Tax Policy's position regarding the sales tax treatment of hostess dollars has not changed from the one taken in LR-08-037 issued to [REDACTED] on July 16, 2008, copy enclosed.

This response applies only to the circumstances set out in your request of December 1, 2010. Pursuant to Oklahoma Administrative Code 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.

Sincerely,

OKLAHOMA TAX COMMISSION

Brenda J. Sullivan
Tax Policy Analyst