

**OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
PUBLIC SERVICE UPDATE
May 1, 2009**

The Public Service Section of the Ad Valorem Division has posted its 2009 Capitalization Rate Study. It is available on the Oklahoma Tax Commission web site (www.tax.ok.gov) under the Ad Valorem Division tab. We look forward to doing our study again for 2010.

The section now moves on to the valuation of rail, air and public service companies. If you have any questions or comments, please call our office at (405) 319-8200.