STATE OF OKLAHOMA
OFFICE OF STATE FINANCE
122 STATE CAPITOL BUILDING
OKLAHOMA CITY OK 73105

Employer Identification Number: 73-6017987
IRS Control Number:

Dear Taxpayer:


This letter confirms that your employer identification number (EIN) as shown on our records is 73-6017987. Please attach a copy of this letter to a copy of the "N" Notice you received and return both items to the payer(s) who requested verification of your EIN.

If you have any questions about this letter, please write us at the address shown on this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there can help you, but the office at the address shown on this letter is most familiar with your case.

Whenever you write, please include your telephone number, the hours you can be reached, and this letter. You also may want to keep a copy of this letter for your records.

Your telephone number ( ) ___________________ Hours ___________________
April 7, 2005

To Whom It May Concern:

Please note that our records reflect the State of Oklahoma is registered with the Internal Revenue Service (IRS) as a state governmental entity, and has been assigned the following taxpayer identification number (TIN): 73-6017987.

Further, the Office of State Finance (OSF) is noted in the records of the IRS as the primary contact agency for the State of Oklahoma. This is best reflected by the review of the attached IRS Letter 147C, wherein OSF is identified within the taxpayer salutation on this document as well as on all other correspondence originating from the IRS. Additionally, members of the management team of the Office of State Finance are registered as designated representatives of the State of Oklahoma, which is evidenced by the assignment of a Centralized Authorization File (CAF) number. This CAF number authorizes the IRS to discuss any issue relating to the tax status of the State of Oklahoma with these officials.

All state agencies, boards, commissions, departments, colleges and universities are "subdivisions" of the State of Oklahoma, and are all reported under the single TIN noted above. (The exceptions include, but are not limited to, the state pension systems, and state beneficial trusts created pursuant to Oklahoma Statutes Title 60). All such subdivisions of the State of Oklahoma were created within either the Oklahoma Constitution, or by virtue of legislative action, and accordingly, are then by definition, an integral part of the ‘State of Oklahoma’.

The Oklahoma Tobacco Settlement Trust Fund was so created and operates as a subdivision of the state, and it is therefore properly identified with the TIN noted above.

If you should need further information in this regard, please let me know.

Sincerely,

Brenda Bolander
State Comptroller
Office of State Finance

Enclosure
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 4/17/01

Taxpayer: STATE OF OKLAHOMA
TIN: 73-6017987
Tax Year: 2001

I certify that the above-named entity is a State or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, which is exempt from U.S. tax under the Internal Revenue Code, and is a resident of the United States of America for purposes of U.S. taxation.

David L. Medock
Director, Philadelphia Customer Service Center