



SB-2024-28

Annual Concrete Bid

Bid Due Date/Time:

July 8th, 2024

By: 10:00 AM

Submitted by: _____



Notice to Bidders

To Whom It May Concern:

You are invited to submit your sealed bid for a contract, lasting from July 1, 2024 until June 30, 2025, for the purchase of concrete for the City of Claremore's Street Department.

Specifications are attached hereto and are considered part of the SEALED BID package.

Sealed bids will be received in the Staff Accountant's office, 104 S. Muskogee Avenue, Claremore, OK, 74017 **DUE NO LATER THAN 10:00 AM, as so indicated by the time stamp clock of the City of Claremore, July 08, 2024.**

Bids will be publicly opened and read by the City of Claremore Staff Accountant or representative at **10:00 AM, July 08, 2024**, at the City of Claremore Council Chambers, 104 S. Muskogee Avenue, Claremore, OK 74017. You are welcome to attend.

The City of Claremore reserves the right to accept or reject any or all bids received.

Should you have any questions regarding this bid, please contact Grady Lemons in writing at grady.lemons@claremore.com.

We welcome your bid.

Sincerely,

A handwritten signature in cursive script that reads "Grady Lemons".

Grady Lemons
Assistant Finance Director



ADVERTISEMENT OF BID PUBLISHED IN THE CLAREMORE DAILY PROGRESS

June 16th and June 23rd, 2024

**Invitation to Bid
SB-2024-28
Annual Concrete Bid**

The City of Claremore will publicly open and read aloud sealed bids for the Annual Concrete Contract on July 08, 2024 at 10:00 AM. in the Council Chambers located at City Hall, 104 S. Muskogee Avenue, Claremore, OK, 74017.

The City reserves the right to waive informalities in the bids and reject any or all bids for any reason whatsoever at the sole discretion of the City. The successful bidder will be notified in writing.

Please contact Grady Lemons, Assistant Finance Director, at 918-341-1325, ext 131 or grady.lemons@claremore.com with any questions or to receive a bid specification package. Packages are also available at <https://claremore.com/bids/>



**INSTRUCTIONS TO BIDDERS
FOR THE PURCHASE OF CONCRETE
FOR THE CITY OF CLAREMORE**

You are invited to submit your sealed bid for the purchase of Asphalt for the City of Claremore. The contract is contingent on approval from the City Council. Expected duration of the contract will be from July 1, 2024 to June 30, 2025.

SEALED BIDS:

Sealed bids will be received in the Staff Accountant's office located at 104 S. Muskogee Avenue, Claremore, Ok 74017, **no later than 10:00 AM, on July 08, 2024.** ***BIDS RECEIVED AFTER THIS TIME WILL NOT BE ACCEPTED.***

Sealed bids will be publicly opened and read aloud by the City of Claremore Staff Accountant or representative at **10:00 AM, on July 08, 2024** at the City of Claremore Council Chambers, 104 S. Muskogee Avenue, Claremore, OK 74017.

Bids must be made in accordance with the instructions contained herein.

Bid forms shall be completely filled out either typewritten or written legibly.

Proposals shall be submitted on the forms furnished by the City of Claremore in a sealed package, plainly marked, with the bidder's name, address, and following notation:

"SB-2024-28 – Annual Concrete"
"Do not open until July 08, 2024 at 10:00 AM"

Submittals shall be addressed to the City of Claremore, Attn: Grady Lemons, 104 S. Muskogee Avenue, Claremore, OK 74017.

SPECIFICATIONS:

All concrete mixes shall meet current ODOT standard specifications.

TAX EXEMPTION:

The City of Claremore is exempt from Federal, State, Municipal Sales and Use Taxes.



SIGNATURE ON BIDS:

The City of Claremore expects the signature on bid documents to be that of an authorized representative of said Company. An officer of or agent of the offering bidder who is empowered to bind the bidder in a Contract shall sign the proposal and any clarifications to that proposal. Each bidder, by making their bid, represents that they have read and understands the bidding documents.

SUBMISSION REQUIREMENTS:

Any bid not containing said signed documents shall be non-conforming and shall be rejected. Please be sure to submit the signed documents listed below.

1. **Signed** and completed Bid Form (page 8, 9)
2. **Signed** and completed Non-Collusion Affidavit (page 10)
3. **Signed** and completed Interest Affidavit (page 11)
4. **Signed** and completed Company Questionnaire (pages 12-13)
5. **Signed** and completed Indemnification Statement (page 14)
6. **Signed** and completed Notarized Sworn Statement (page 15)
7. **Signed** and completed W-9 (page 16)

BIDDING PROCEDURES:

1. All bids must be prepared on the forms provided by the City and submitted in accordance with the Instructions to Bidders.
2. A bid is invalid if it has not been deposited at the designated location prior to the time and date for receipt of bids indicated in the Advertisement for Bid or prior to any extension thereof issued to the bidders.
3. Unless otherwise provided in any supplement to the Instructions to Bidders, no bidder shall modify, withdraw or cancel his bid or any part thereof for ninety (90) days after the time designated for the receipt of bids in the Advertisement for Bids.
4. Changes or corrections may be made in the bid documents after they have been issued and before bids are received. In such cases a written addendum describing the change or correction will be issued by the City of Claremore to all bidders recorded by the City of Claremore as having received the bidding documents and will be available for inspection wherever issued. Such addendum shall take precedence over that portion of the documents concerned, and shall become part of the bid documents. Except in unusual cases, addendum(s) will be issued to reach the bidders at least five (5) days prior to date established for receipt of bids.
5. Each bidder shall carefully examine all bid documents and all addenda thereto, and shall thoroughly familiarize themselves with the detailed requirements thereof prior to submitting a proposal. Should a bidder find discrepancies or ambiguities in, or omissions from documents, or should they be in doubt as to their meaning, they shall, at once, and in any event, not later than seven (7) days prior to bid due date, notify the City of Claremore, who will, if necessary, send written addendum to all bidders. The City of Claremore will not be responsible for any oral instructions. All inquiries shall be directed to Grady Lemons, Assistant Finance Director, in writing at grady.lemons@claremore.com. After sealed bids are received, the bidder will make no allowance for oversight.



REJECTION OF BIDS:

The bidder acknowledges the right of the City of Claremore to reject any and all proposals for cause and to waive non-material informality or irregularity in any bid received.

DEFAULT:

In case of default by the successful bidder, the City of Claremore may procure the articles or services from other sources and may deduct from any unpaid balance due the successful bidder any increase in cost to the CITY as a result of said default, or may collect against the bond or surety for excess costs so paid, and the prices paid by the City of Claremore shall be considered the prevailing market price at the time such purchase is made.

City of Claremore reserves the right to cancel the contract if the bidder fails to perform the work required in the bid specifications after efforts to resolve any problems that have been unsuccessful.

NONDISCRIMINATION:

The Contractor shall at all times observe and comply with any law, statute, regulation or the like relating in any way to civil rights.

DELIVERY:

If the supplier chosen to furnish this material is not operating or for any reason cannot deliver the material on a day that the City needs it, the City of Claremore reserves the right to purchase this material from another supplier on that date.

PRICES:

The bid price shall be for concrete delivered FOB at various locations throughout the City of Claremore. Prices shall remain firm for the length of the contract award to June 30, 2025.

Term:

The term of this contract is expected to commence July 1, 2024 and be in effect until June 30, 2025. The City in its sole discretion may offer the seller an opportunity to renew this agreement up to an additional two (2) one (1) year term(s). The Candidate acknowledges that any future contracts or renewals are neither automatic nor implied by this Agreement. The continuing purchase by the City of the services set forth in this agreement is subject to the City's needs and to the City's annual appropriation of sufficient funds in the City's fiscal year (July 1st to June 30th) in which such services are purchased. In the event the City does not appropriate or budget sufficient funds to perform this agreement, this agreement shall be null and void without further action by the City. Contract renewal must be approved by City Manager and Council.

PRODUCT TESTING & SAMPLES:

You may be required to submit samples of your products for better evaluation.



WORDS AND FIGURES:

Where amounts are given in both words and figures, the words shall govern. If the amount is not written in words the unit cost will take precedence over the extended price in case of a discrepancy in the multiplication.

PAYMENT:

The City of Claremore shall pay all invoices Net 30, pursuant to 62 O.S., Section 41.4a, et seq. Payment will not be made on invoices submitted later than six-months (180 days) after delivery of goods and any statute of limitations to the contrary is hereby waived.

AWARD OF BID:

The bidder acknowledges the right of the City of Claremore to accept that bid, in whole or part, deemed to be the lowest responsible bid after all bids have been examined and evaluated. Award of contract must be approved by City Council, City Manager, and Mayor. The winning bidder will be notified in writing.



BID FORM

Awarded item(s) will be effective 07-01-2024 thru 6-30-2025. The City of Claremore makes no guarantee(s) for 2024-2025 quantity purchases. The bid price shall be for ready-mixed concrete delivered FOB at various locations throughout the City of Claremore. If the supplier chosen to furnish this material is not operating or for any reason cannot deliver the material on a day that the City needs it, the City of Claremore reserves the right to purchase this material from another supplier on that date. At times, the city would like to be able to make orders of one yard at a time (no minimum order quantity) and require callback orders to be made within one hour.

Each item is to be quoted at the price per cubic yard.

| | | |
|--|----------|--|
| ODOT Class AA Concrete | \$ _____ | |
| Amount written in words: | | |
| ODOT Class AA Concrete (HES) | \$ _____ | |
| Amount written in words: | | |
| ODOT Class A Concrete | \$ _____ | |
| Amount written in words: | | |
| ODOT Class A Concrete (HES) | \$ _____ | |
| Amount written in words: | | |
| ODOT Class C Concrete | \$ _____ | |
| Amount written in words: | | |
| ODOT Class C Concrete (HES) | \$ _____ | |
| Amount written in words: | | |
| ODOT Controlled Low-Strength Material (CLSM) | \$ _____ | |
| Amount written in words: | | |
| FIBERMESH (Commercial) | \$ _____ | |
| Amount written in words: | | |



| | |
|---------------------------------|----------|
| FIBERMESH (Stealth) | \$ _____ |
| Amount written in words: _____ | |
| HIGH RANGE WATER REDUCER (HWR) | \$ _____ |
| Amount written in words: _____ | |
| MID RANGE WATER REDUCTION (MWR) | \$ _____ |
| Amount written in words: _____ | |
| NON-CHLORIDE ACCELERATOR (NCA) | \$ _____ |
| Amount written in words: _____ | |
| ICE | \$ _____ |
| Amount written in words: _____ | |
| HOT WATER | \$ _____ |
| Amount written in words: _____ | |
| WATER REPELLANT | \$ _____ |
| Amount written in words: _____ | |

The undersigned acknowledges:

1. That he/she is an authorized agent of the vendor submitting this bid
2. The receipt of the following addenda; if none was received, mark N/A _____
3. The firm submitting this bid has never defaulted on any municipal, state, federal or private contract

Company: _____

Signed by: _____

Printed or typed name: _____

Address: _____

Telephone number: _____ E-mail: _____

Primary point of contact: _____



Non-Collusion Affidavit

STATE OF _____)
) SS
COUNTY OF _____)

_____, of lawful age, being first duly sworn, on oath says:

1. I am the duly authorized agent of _____, the contractor under the contract which is attached to this statement, for the purpose of certifying the facts pertaining to the giving of things of value to government personnel in order to procure said contract;
2. I am fully aware of the facts and circumstances surrounding the making of the contract to which this statement is attached and has been personally and directly involved in the proceedings leading to the procurement of said contract; and
3. Neither the Candidate nor anyone subject to the Candidates direction or control has paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring the contract to which this statement is attached.

Name & Title _____

Address _____

County of _____

State of _____

Subscribed and sworn to before me this _____ day of _____, 20_____

My commission expires: _____



INTEREST AFFIDAVIT

STATE OF)
) SS
COUNTY OF)

I _____, of lawful age, being first duly sworn, on oath, state that I am the agent authorized by the seller to submit the attached bid. Affidavit further states that no officer or employee of the City of Claremore either directly or indirectly owns a five percent (5%) interest or more in the Candidate's business or such a percentage that constitutes a controlling interest. Affidavit further states that the following officers and /or employees of the City of Claremore own an interest in the Candidate's business which is less than a controlling interest, either direct or indirect.

Name & Title _____

Subscribed and sworn to before me this _____ day of _____, 20____.

Notary Public

My Commission Expires: _____

(SEAL)



COMPANY QUESTIONNAIRE

Attach sheets if additional space is needed to fully answer any question.

Principal Office: _____

1. Does your organization accept MasterCard payments? _____ If yes, list and explain any additional fees for accepting MasterCard payments? _____

2. Will you allow the city to place single orders of 1 cubic yard? _____ If not, please list your required minimum order. _____

3. Procedures followed when contacted by a City official about issues related to the services.

4. Explain your company's methods, procedures, and processes to ensure quality control.

5. Explain your firm's billing procedures and processes.

6. How many years has your organization been in business in the line of work specified in this bid under your present business name? _____

7. How many years of experience in this field of work does your organization have?

8. Have you ever failed to complete any work awarded to you? _____
If so, where and why: _____

9. List below at least 3 references your organization has provided service to within the last five-years:

| NAME OF COMPANY | NAME, ADDRESS & PHONE NUMBER OF PERSON TO CONTACT |
|-----------------|---|
| | |
| | |



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|--|--|
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| | |
| | |

10. Has any officer or partner of your organization ever been an officer or partner of any other organization that failed to complete a product delivery contract? _____

If so, state the name of the individual, other organization and reason therefore:

11. Has any officer or partner of your organization ever failed to complete a product delivery contract handled in his own name? _____

If so, state the name of the individual, name of the owner and reason therefore:

12. In what other lines of business are you financially interested?

13. List below the experience of the principal individuals in your organization:

| INDIVIDUAL'S NAME | PRESENT POSITION OR OFFICE | YEARS OF EXPERIENCE | MAGNITUDE AND TYPE OF WORK | CAPACITY |
|-------------------|----------------------------|---------------------|----------------------------|----------|
| | | | | |
| | | | | |
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| | | | | |

The undersigned hereby declares that all the information furnished in this questionnaire is true, complete, and correct to the best of his knowledge and belief; and that all persons named as references are authorized to furnish any information necessary for verification.

By: _____
 Name of Organization _____ Signature _____

Printed Name _____

Title _____ Date _____



**ANNUAL CONCRETE BID
SB-2024-28
Indemnification Form**

The following indemnification agreement shall be, and is hereby a provision of any contract. Failure to submit this form with your bid response shall result in your bid being rejected as unresponsive.

The successful contractor agrees to indemnify, investigate, protect, defend and save harmless the City, its officials, officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm, or corporation furnishing or supplying work, services, materials or supplies in connection with the performance of this contract, and from any and all claims and losses accruing or resulting to any person, firm or corporation which may be injured or damaged by the contractor in the performance of this contract. In any case, the foregoing provisions concerning indemnification shall not be construed to indemnify the City for damage arising out of bodily injury to persons or damage to property caused by or resulting from the sole negligence of the City or its employees. This indemnification shall survive the expiration or early termination of this contract.

COMPANY _____

TAXPAYER IDENTIFICATION NUMBER _____

AUTHORIZED SIGNATURE _____

ADDRESS _____

TELEPHONE _____

TOLL-FREE NUMBER _____

FAX NUMBER _____

E-MAIL ADDRESS _____



Notarized Sworn Statement (Contract)

STATE OF _____)

) SS

COUNTY OF _____)

_____, of lawful age, being first duly sworn, on oath says:

1. (s)he is the duly authorized agent of _____, the contractor under the contract which is attached to this statement, for the purpose of certifying the facts pertaining to the giving of things of value to government personnel in order to procure said contract;
2. (s)he is fully aware of the facts and circumstances surrounding the making of the contract to which this statement is attached and has been personally and directly involved in the proceedings leading to the procurement of said contract; and
3. neither the contractor nor anyone subject to the contractor's direction or control has paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring the contract to which this statement is attached.

Name & Title _____

Address _____

County of _____

State of _____

Subscribed and sworn to before me this _____ day of _____, 20____.

My commission expires: _____



Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

| | | |
|--|---|--|
| Print or type. See Specific Instructions on page 3. | <p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ </p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p> | <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: x-small;">(Applies to accounts maintained outside the U.S.)</p> |
| | <p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> | <p>Requester's name and address (optional)</p> |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | | | | | |
|-------------------------------|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Social security number | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table> | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| or | Employer identification number | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table> | | | | | | | | | | | | |
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Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



November 3, 2003

TAXPAYER ASSISTANCE DIVISION
Larry Wilson, Director

City of Claremore TPA
PO Box 249
Claremore OK 74017

FEI 736005143

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by the City of Claremore, Claremore, Oklahoma. This entity of government is exempt from payment of state/local sales tax pursuant to Title 68 O.S. 2002 Supp., Section 1356(1) which we quote in part:

There are hereby specifically exempted from the tax levied by this article:

* * *

(1) Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state;

...

Pursuant to 68 O.S. Section 1404, any purchase exempt from sales tax is also exempt from use tax.

Because we do not issue "sales tax permits" to government entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Expenses, including travel, incurred on a reimbursable basis are not sales tax exempt.

This exemption does not expire, but the response contained in this letter applies only so long as you maintain the status set out in your application of October 31, 2003. Any change in your status may invalidate this letter. This letter may not be used to establish sales/use tax exemption status by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3160.

Sincerely,

OKLAHOMA TAX COMMISSION

Jerry Kirton, Administrator
Taxpayer Assistance Division

JK:sf