



September 19, 2014

Mr. Devon L. Sauzek, President
Oklahoma Capital Investment Board
13905 Quail Pointe Drive, Suite A
Oklahoma City, OK 73134

Dear Mr. Sauzek:

As part of the procedures performed in conjunction with the June 30, 2014, audit of the Oklahoma Capital Investment Board (OCIB), we looked at various areas of compliance with applicable laws and regulations. In particular, we reviewed for compliance with 74 Oklahoma Statute 2011, Section 5085.8 of the Oklahoma Capital Formation Act. In general, this section requires OCIB to “ensure that at least two dollars will be invested in Oklahoma businesses or projects for every one dollar of principal guaranteed by the OCIB.”

We reviewed OCIB’s procedures and methodology for monitoring compliance with this requirement. OCIB has accumulated the amount of investments in Oklahoma businesses, including capital mobilized under the Oklahoma Capital Access Program, and compared this total with the amount of principal guaranteed by OCIB. We agree with the method in which the computation is done and as of June 30, 2014, found OCIB to be in compliance with the 2-for-1 requirement.

I hope this letter will meet the needs of your request. Should you need additional information, please do not hesitate to call.

Sincerely,

FINLEY & COOK, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

A handwritten signature in black ink, appearing to read "N. Atchison".

Nathan Atchison
Partner