



STATE BOARD OF EQUALIZATION

January 17, 1955

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--- XX, California

Attention: Mr. R. F. G---
U. S. Technical Representative

Gentlemen: S- -- XX XXXXXX

We have reached the conclusion that under the facts set out in your letter of September 9, 1954, the sales therein described are exempt from sales tax as export sales or sales in foreign commerce.

Our opinion is based upon the delivery of the material in question by the vendor to a common carrier with export markings upon the packages and the fact that the common carrier does nothing further with the goods than to hold them awaiting arrival of the exporting vessel and place the packages in wooden boxes, placing the boxes aboard the exporting carrier.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:tj

cc: Los Angeles – Tax Administrator