



STATE BOARD OF EQUALIZATION

August 31, 1965

Gentlemen:

This is in reply to your letter of August 18.

We have reviewed the copies of The Delcon Detector which you submitted for our examination. This publication is issued at least once each quarter. It is devoted to articles concerning ultrasonic leak detection technology.

It is our opinion The Delcon Detector qualifies as an exempt periodical under Section 6362 of the Revenue and Taxation Code and Ruling 50.

Very truly yours,

George A. Trigueros
Associate Tax Counsel

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