

M e m o r a n d u m**190.0350**

To: Annotation File

Date: August 20, 1984

From: Donald J. Hennessy

Subject: Annotation 190.0350

Supervising Auditor Joan Albu in her memorandum of August 20, 1984, raises the question of whether there is conflict between the above referenced annotation and Regulation 1521(c)(8) as amended December 1, 1983. I agree that there is such a conflict and will amend the annotation to read as follows:

“A contract to furnish and install an automatic garage door is a construction contract. The door itself; the hardware that connects the door to the structure; the hardware which links the door to the mechanical and electrical units; and the electrical wiring are classified as materials. Motors, gear boxes, electrical or electronic receivers, mounted control stations, and portable transmitting units are classified as fixtures.”

DJH:rar