



STATE BOARD OF EQUALIZATION

July 13, 1953

The K--- Company
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B--- ---, California

Dear Mr. E. E. G---:

Your letters of May 13 and
July 2

Account No. -- XX-XXXXXX

Gentlemen:

You inquire concerning the classification of a new product as a part of the realty or as a fixture

The product is an aluminum louver. Individual slats come in stock lengths of 16 and 20 feet. When in place the slats are firmly attached to the supporting framework. The pitch of the slats is not adjustable as is the case, for example, with Venetian blinds.

When installed, the louver in many instances becomes almost a part of the wall of the buildings.

It is our opinion that this product is not a fixture. Accordingly, when you furnish the material and perform the installation, the measure of your tax liability is the cost to you of the raw materials from which you manufacture the louver.

Yours very truly,

Bill Holden
Junior Counsel

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cc: Oakland - Auditing