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STATE BOARD OF EQUALIZATION

March 30, 1954

[Now: SR- --- - XX-XXXXXX]

Your letter of February 19  
Account No. - - XXX

S--- M--- Corporation  
of California  
---, California

Attention: Mr. F. P---  
Internal Auditor

Gentlemen:

Ref. No. XXXX

The word "carrier" as used in Paragraph A-1-(c) of Ruling 55 is defined as a person or firm engaged in the business of transporting for compensation tangible personal property owned by other persons. The term includes both common carriers and contract carriers.

Examples of carriers are railroad companies, trucking companies, airline companies, steamship companies, express companies, drayage companies, and the United States Mail. If you have any question concerning the interpretation of the ruling in a specific factual situation, we shall be pleased to give you an opinion upon being furnished with complete details.

Very truly yours,

Bill Holden  
Assistant Counsel

BH:ja

cc: --- - Auditing