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**STATE BOARD OF EQUALIZATION**

October 29, 1964

To: San Francisco – Auditing (LC)  
From: Tax Counsel (GAT) - Headquarters

This is in reply to your letter of October 22, 1964, We have examined the copies of “adventure folders” which taxpayer produced under separate annual contracts for Union Oil Company.

We understand that taxpayer produced brochures covering 26 different “weekend adventure drives” in 1961; 24 in 1962; 24 in 1963; and 18 in 1964. As indicated in the copies which you submitted, a different brochure was issued by Union Oil each week to its customers (e.g., next week - "wilderness areas”).

These brochures contained items of interest to the general public and a nominal amount of advertising. Each brochure contained a notice that a different subject would be covered in the following week's issue. However, the brochures were not numbered or dated.

In view of the content of these publications and the fact that they were distributed by Union Oil at weekly intervals, although not dated or numbered, it is our opinion that they qualified as periodicals under § 6362 and ruling 50.

GAT: o'b