



STATE BOARD OF EQUALIZATION

Sacramento

March 31, 1950

E. H. Stetson

Publications

It appears that the --- --- --- sample of which was attached to your memo-of January 19, does not qualify as an exempt periodical, within the meaning of Ruling 50.

As you state, we note that it contains advertising exclusively, with the exception of a radio log and a few food recipes.

EHS:ph