



STATE BOARD OF EQUALIZATION

November 17, 1966

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Attention: Mrs. --- ---
Secretary to the President

Gentlemen:

This is in reply to your letter of October 31, 1966.

It is our understanding that you publish monthly newsletters issued by the --- --- --- --- and --- ---, --- --- Section, and for the American Association of Cost Engineers, San Francisco Bay Section. These organizations distribute the newsletters to their members.

In our opinion, these publications qualify as exempt periodicals under § 6362 and sales tax ruling 50.

Very truly yours,

George A. Trigueros
Associate Tax Counsel

GAT: em

cc: San Francisco - District Administrator