



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
(916) 445-5550

September 18, 1964

Mr. V--- D---  
Public Accountant - Auditor  
XXXX --- Boulevard  
--- ---, California XXXXX

Dear Mr. D---:

In answer to your letter of September 14, it is our opinion that the fabricated formica which is described in the second paragraph of your letter constitutes "materials" within the meaning of ruling 11. Should it become part of what under the ruling would be regarded as "prefabricated" cabinet, the cabinet would be a fixture including all of its components including the fabricated formica.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:md

cc: Hollywood – Subdistrict Administrator