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May 23, 1995

Mr. T--- M. C---, CPA
XX --- Road
---, PA XXXXXX

Dear Mr. C---:

This is in reply to your letter of May 12, 1995, received here on May 22, 1995.

We understand that your client operates a number of communication tower sites that are made available for site rental to its customers. These customers, which include cellular telephone and paging companies, pay a site rental fee to your client in exchange for the right to install their antennas on the tower.

The charges in question would not be subject to tax under the California Sales and Use Tax Law. We would not regard the transactions as transactions involving the sale or lease of tangible personal property.

Very truly yours,

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr