

Memorandum

435.0340

To: X-----

Date: July 22, 1952

From: W. W. Mangels (NBH)

Subject: X-----

This is in reply to your memorandum of May 22 concerning the replacement of the neon tubing in an existing neon sign where the replacement is done to repair the sign rather than to create a new sign.

It is our opinion that the labor of bonding the glass tubing, exhausting the air and filling with gas should be construed as fabrication labor, i.e., fabrication of repair parts, rather than as true repair labor.

Without further information we are unable to render an opinion as to whether "attaching electrical contacts" is fabrication labor or repair labor. If that labor is necessary to complete a repair part, i.e., tubing, by annexing end parts thereto which are to be connected with the sign, it would appear to be fabrication labor. On the other hand, if that labor merely consists of attaching the tubing to the sign it would appear to be exempt labor of repair.

NBH:ja