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Executive Director

July 10, 1996

Ms. C--- C---
Office Manager
M--- S---, Inc.
XXXXX W. T--- Road, -X5
--- ---, CA XXXXX

Account No. SR -- XX-XXXXXX

Dear Ms. C---:

This is in response to your letter of June 15, 1996, received in this office on July 10.

We understand that M--- S---, Inc., is in the process of moving its meteorological data information services to the Internet. Your customers pay a fee to log onto your service through their computer workstations and receive the weather data to look at.

We are in agreement with the analysis of Mr. Rick Mattson of our Ventura Branch Office. The fee in question is not subject to sales tax.

Very truly yours,

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr

cc: Mr. Glenn A. Bystrom - MIC:43
Mr. Michael L. Webber
Ventura District Administrator - AR
Mr. Rick Mattson - AR