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STATE BOARD OF EQUALIZATION

October 6, 1954

Your letter of August 2

Account No. B-X-XXXXXX

B--- Corporation  
P. O. Box XXXX  
---, California

Attention: Mr. J. F. M---

Gentlemen:

You purchased pipe from one of your suppliers for use in the construction of a steam plant at Pittsburg, California. In the field you mad a slight revision in plans and made a weld on the pipe.

The hear from the weld tends to concentrate the strength of the pipe to the heated area. You then sent the pipe to S. H. E--- whose job it was to stress relieve the pipe by reheating.

It is our opinion that the charges made to you by S. H. E--- are for work which is more like repair than fabrication. Accordingly, these are not subject to sales tax.

Yours very truly,

Bill Holden  
Assistant Counsel

BH:ja

cc: --- --- - Auditing