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**STATE BOARD OF EQUALIZATION**

December 29, 1964

To: Oakland – Auditing  
From: Tax Counsel (EHS/PRD) – Headquarters

This is in reply to your memorandum of November 19 in which you inquire whether the publication, "Cinema and Studio," is an exempt publication.

We have carefully examined the copy of the publication which you enclosed. In our opinion, this publication does not qualify as an exempt newspaper or periodical because in content and effect, it is devoted exclusively to advertising and promotion for the two theaters.

PRD: md