



STATE BOARD OF EQUALIZATION

November 10, 1955

Attention: X-----
Division Patent Counsel

Gentlemen:

Thank you for your letter of October 17. The explanation was quite clear and we agree that Dicolemine used in the Ansco method of color film processing becomes incorporated into the finished product. Accordingly, a color film laboratory may purchase Dicolemine tax free for resale.

Very truly yours,

Bill Holden
Associate Tax Counsel

BH:tl

Cc: Unit 4 – Headquarters
Los Angeles – Auditing (LJR)