

installed upon vessel.

600.0500

51.5

June 14, 1954

Gentlemen:

Upon receipt of your letter of April 1 we made a further investigation of the facts in connection with the launching ways installed by \_\_\_\_\_, upon the \_\_\_\_\_.

It has been verified that this vessel carries cargo for hire on the high seas and that the trestle or ways become a part of the vessel at the time placed thereon to handle a special cargo. It is, therefore, our opinion that, under Section 6368 of the Sales and Use Tax Law, the sale of the trestle or ways by \_\_\_\_\_, is exempt from sales tax. Accordingly, we are taking appropriate steps to refund to \_\_\_\_\_, the amount of sales tax paid upon this transaction.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc: Long Beach - Auditing (HMR)