



STATE BOARD OF EQUALIZATION

September 30, 1964

Mr. C. H. L---
Attorney at Law
XXXX West --- Street
--- ---, California XXXXX

--- - XXXXXX
A--- I---, Inc.

Dear Mr. L---:

We have again reviewed your client's petition for Redetermination in the light of the information previously submitted and arguments made in your letter of August 27, 1964.

We believe it has been established that the sale of the property by P--- - B--- E--- to A--- I---, Inc., did not occur prior to December 3, 1962. Since the property was immediately resold to B--- Division on the same date, we do not believe it was held or used in an activity requiring the holding of a seller's permit by A--- I---, Inc. Accordingly, the sale by A--- I---, Inc., is an occasional sale as defined in § 6006.5(a). We propose to recommend to the board that the determination be cancelled.

In view of our proposed recommendation, we assume the board hearing requested in your client's petition for Redetermination is no longer desired. Accordingly, this matter will be scheduled for action on the nonappearance calendar of the board and you will receive official notice thereof in due course.

Very truly yours,

Jack D. Paulson
Associate Tax Counsel

JDP:mm

cc: Mr. J--- W---
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Attached are two copies of the Report of Hearing Officer dated September 23, 1964, which has been approved. The hearing was held in Santa Ana on March 19, 1964.