

JOHN D. COSTELLO  
ATTORNEY AT LAW  
CROCKER FIRST NATIONAL BANK BUILDING  
SAN FRANCISCO

September 1, 1933.

Mr. J. H. LeFeaver,  
c/o Julia Morgan,  
Merchants Exchange Building,  
San Francisco, California.

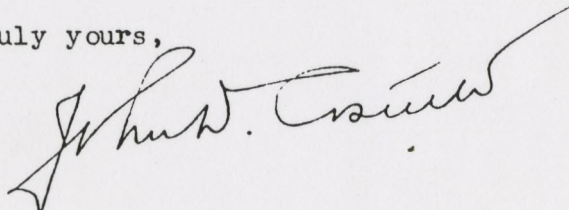
Dear Mr. LeFeaver:

If you have a copy of the sales tax act please look at Section 4 on page 6 thereof, which would seem to make it quite clear that goods contracted for prior to August first, but not delivered or paid for and not for re-sale, are taxable under the California Sales Tax Act.

It further provides that the seller may add to his bill the amount of the tax involved.

I suggest, however, that you send me, on plain paper, a complete statement of the facts giving me the history of the contract and setting forth the reasons why the full delivery of the order was not made at the time of purchase and other facts which you gave me yesterday and I will be glad to submit it to the Headquarters of the Board of Equalization in Sacramento, as well as to the Attorney General's office for a ruling in the hope that there might be some condition attaching to the transaction which might exempt it from the broad interpretation placed upon Section 4, of the Act.

Very truly yours,



JDC GP

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