



---

STATE BOARD OF EQUALIZATION

September 24, 1951

H--- P--- P--- A---, Inc.  
P. O. Box XX  
---, California

Gentlemen:

In answer to your letter of September 6 you are advised that your sales of yeast for use as a poultry feed is exempt from the State sales tax under Sales and Use Tax Ruling 47, copy enclosed.

Very truly yours,

R. G. Hamlin  
Tax Counsel

RGH:ja