



STATE BOARD OF EQUALIZATION

September 24, 1951

V--- W--- and R---, Inc.
XXXX --- ---
--- --- X, California

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Gentlemen:

This is in answer to your letter of September 6 with respect to the application of the State sales tax to your sales of a product known as B Y-21, which the pamphlet enclosed with your letter describes as "dried fermentation solubles from grain" for use in mixing with poultry and animal feeds as a source of riboflavin.

It appears that this product is added to poultry and animal feeds to provide riboflavin and other nutrients to the compounded feeds. It is, therefore, our opinion that the sale of this product constitutes a sale of an animal feed which is exempt from the tax under Sales and Use Tax Ruling 47, copy enclosed.

Very truly yours,

R. G. Hamlin
Tax Counsel

RGH:ja

cc: Burnett Sheehan