This is in reply to your inquiry concerning the question of whether Cal-Min, a product containing Montmorillonite clay, qualifies as a feed under Section 6358 and Ruling 47.

We have obtained and reviewed copies of correspondence and laboratory reports submitted to the California Department of Agriculture regarding Cal-Min by the taxpayer. We have also discussed the matter with Mr. Van T. Entwistle, Chief, Field Crops and Agricultural Chemicals, Department of Agriculture.

Benjamin H. Ershoff, Ph.D., University of S. California School of Medicine, made studies concerning the effects of Cal-Min supplementation on rats, mice, hamsters, and miniature pigs. He found that it has significant nutritionally value in each of those animals. He stated that his findings indicated that Cal-Min provides a readily utilizable source of calcium for the animal organism and, in addition, contains factors other than calcium that will promote growth and prevent osteoporosis on certain cariogenic and osteoporotic-inducing rations.

On the basis of the information submitted, the Department of Agriculture has accepted taxpayer’s claim that Cal-Min is a nutritive product and should not be classed as an inert material. In view of the foregoing, it is our opinion that Cal-Min, containing montmorillonite, qualifies as a feed under Section 6358 and Ruling 47.