To: San Jose – Dist. Prin. Aud. (JFS)  
From: Tax Counsel (GAT)  
Date: April 17, 1968

This is in regard to your memo of April 8 concerning “Hylage” forage saver.

It is our understanding that this product, containing plant protein, Hydroxypropionic Acid, and Cobalt Carbonate, is added to silage, such as alfalfa, oats, barley and high moisture grains to be used as animal feeds. It is used as an admix and keeps the feed moist and fresh.

It appears to us that Hylage forage saver is similar to other additives which are used to preserve feed and enhance its flavor and nutritive value. Accordingly, it is our opinion that the sale of Hylage for use as an additive to exempt feed for animals is exempt under Section 6358 and Ruling 47.

GAT:smk [lb]