Memorandum

To: Mr. Wm. R. Thomson

From: E. H. Stetson

Subject: Application of Tax to 13” x 17” Fiberboard Sheets

Sacramento
Date: April 18, 1950

With reference to your memo of December 15 and follow-up of March 22, we have considered the matter and have concluded that the fiberboard sheets in question are properly regarded as non-returnable containers and are, therefore, properly purchased ex tax by [A].

EHS:ph