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February 21, 1996

BURTON W. OLIVER
Executive Director

Mr. [B], Esq.
Tax Accounting Manager
[L]
XXX --- ---
P.O. Box XXXX
--- ---, California XXXXX

RE: S- -- XX-XXXXXX
Pharmacies
Sale of Contact Lenses

Dear Mr. [B]:

I am responding to your letter dated December 12, 1995 to the Legal Division. You ask for advice regarding the sale of contact lenses by pharmacies.

You apparently faxed a copy of this letter to the program staff also. We have received a copy of Program Planning Manager Dennis Fox's letter response dated January 19, 1996 and concur with his analysis. Revenue and Taxation Code section 6018 would have to be amended for registered pharmacies to be treated as consumers of ophthalmic materials furnished in the treatment of human eye conditions.

I hope the above discussion has answered your question. If you need anything further, please do not hesitate to write again.

Sincerely,

John L. Waid
Senior Staff Counsel

JLW:sr

cc: --- District Administrator - --