Memorandum

To: Ms. Victoria L. Arena
Tax Counsel

From: John L. Waid

Subject: Products Containing Aspertame

Assistant Chief Counsel Gary J. Jugum suggested that you send a copy of a previous opinion letter stating that products containing aspertame qualify as “food products”. Aspertame is the chemical compound which comprises such sugar substitutes as “NutraSweet” and “Equal”. I have been unable to locate a letter that discusses aspertame itself, but attached hereto please find a copy of a 1984 letter of Tax Counsel Charles J. Graziano regarding “Equal”, among other products. Mr. Jugum suggests that this topic would be suitable for annotation.

Please note that Annotation 245.1420 already lists the products “Sweeta” and “Sweetner” (pre-aspertame products) as exempt food products. You could perhaps add “Equal” to that list.

JLW:es

cc: Mr. John Abbott