

# Memorandum

245.0190

To: Mr. Robert Nunes

Date: June 9, 1982

From: Gary J. Jugum

Subject: Cake Decorations

This is in response to your memorandum of June 8, 1982. Candy-coated cake decorations called "silver balls" are edible and qualify as "food products" under Revenue and Taxation Code Section 6359. Sales of these items for human consumption are nontaxable.

We will annotate this memorandum in accordance with your request.

cc: Mr. Donald F. Brady  
Mr. Donald J. Hennessy -Please annotate.  
Ms. Mary C. Armstrong