November 4, 1969

Attention: X-------------------------
District Controller

Gentlemen:

Re: X-------------------------

This is in reply to your letter of October 10, 1969, in which you inquire as to which, if any, of a certain list of radiopaques qualify as “medicines” under our ruling No. 22, “Pharmacists and Prescription Medicines.”

In our opinion the following substances or preparations qualify as “medicines”:

- Barium Sulfate
- Barium Sulfate Redi-flow
- Baridol, Powder
- Baridol, Gastric, Liquid
- Baroloid
- Barosdense
- Barosperse
- Barotrust
- Basolac
- Bilevac
- Cholex
- Cholografin Meglumine
- Conray Angio solution, 80%
- Conray Angio solution, 60%
- Custokon, 30%
- Dionosil
- Esophotrast
- Ethiodol
- Gastriloid
- Gastrografin

Gastropaque
Intropaque
Lipiodol
Lipiodol
Modopaque
Micropaquette
Microtrast
Mulsopaque
Neo-Cholex
Neo-Cholex, Powder
Pantopaque
Rugar
Rengrafin
Salpix
Telepaque
Ultrapaque
Visciiodol
Borden’s X-Nog
X-Prep
It is our further opinion that any radiopaques used in the diagnosis, cure, mitigation, treatment or prevention of disease would qualify as “medicines.”

Very truly yours,

Gary J. Jugum
Assistant Tax Counsel

GJJ:ab