Mr. Robert Nunes asked that we reply direct to you concerning the question you raised in your September 3, 1976 memo.

The specific question you have is whether a soft drink and a sandwich constitutes a “meal”.

As you are aware, annotation 550.0160 concludes that such a combination does not constitute a meal. The authority given for the conclusion is the Treasure Island case. From my reading of that case, I would agree with the conclusion. However, it is our opinion the decision in the Treasure Island case as to what constitutes a meal has been modified by the Hart’s Drive-In case.

As noted in the Hart’s case, the problem of what constitutes a meal is a question of fact. In the Hart’s case it was concluded that a soft drink and a sandwich sold together constituted a meal. In view of our eating habits, I would have to agree that such a combination does constitute a meal.

Accordingly, I will delete the referenced annotation and make a CLD stating the conclusions that a soft drink and a sandwich is a meal.

GLR:lb

cc: Mr. Robert Nunes
    Mr. Donald Hennessy