

**STATE BOARD OF EQUALIZATION**

**OFFICE CORRESPONDENCE**

**110.0880**

Sacramento, California  
June 28, 1954

To: Stockton – Auditing (ETB)

From: Headquarters – Sales Tax Counsel (BH)

Re: C--- O., H--- W., E--- O. &  
E--- E. J---  
dba J---'s F--- & S--- Co.  
P. O. Box XXX  
---, California

Account No. K-XXXXX

“Kalkar Grit” contains 85% calcium carbonate and is sold as an animal feed. It is a substitute for grit and shell. Since it does provide substantial quantities of soluble calcium as a dietary supplement for the animals to which it is fed, it is an exempt animal feed.

Bill Holden

BH:ja