State of California Board of Equalization

Memorandum

245.1430

February 10, 1992

Date:

To: Ms. Shirley Johnson

Audit Evaluation and Planning Unit

From: Gary J. Jugum

Assistant Chief Counsel

Subject: Document Review for Accuracy and Consistency with

Current Statutory Law

This is in response to your memorandum of January 28, 1992.

You have asked that we review the enclosed January 1992 Notice titled "Sample Listing of Snack Foods and Candy." We have reviewed the listing, and it is our opinion that the classifications made in the listing are consistent with the changes in statutory law concerning snack foods and candy which became effective July 16, 1991.

GJJ:sr