

## STATE BOARD OF EQUALIZATION

July 24, 1940

J--- M--- & Company XXX-XXX --- Street

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California

Gentlemen: Attention of Mr. C. B. C---

Credit Manager

In reply to your letter of July 11, we advise that pursuant to the opinion of Attorney General, No. 10638, the retail sales tax does not apply to the receipts from the sale of wood for use in the processing and curing of meats, the wood being burned to produce smoke which becomes a component part of the meat product.

Very truly yours,

EHS S

**Assistant Tax Counsel** 

cc - H A Mosher