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**STATE BOARD OF EQUALIZATION**

May 9, 1950

Gentlemen:

This will advise you that your letter of April 21 is being construed as a petition for redetermination of our determination against you of April 18, 1950, in the amount of \$1,152.49.

A review of the information contained in your letters of March 29 and April 21 indicates that an adjustment may be in order with respect to sales of bulbs to you which are entirely consumed in one growing season, the products of which are resold by you.

We are referring this matter to our Audit Section for further processing. You will be advised in due course of any proposed adjustment to be made upon redetermination.

For your information we advise you that the Department of Agriculture has informed us that peat moss is classified as a soil amendment. Therefore, peat moss is not fertilizer within the meaning of the Sales and Use Tax Law and Ruling 48, copy enclosed.

Very truly yours,

R. G. HAMLIN  
Associate Tax Counsel