

550.1770

Memorandum

To: Mr. Robert Nunes

Date: August 28, 1972

From: Glenn L. Rigby

Subject: Hot Nuts

This will confirm the understanding we reached after reviewing the operations of REDACTED TEXT concerning their sales of nuts from enclosed, lighted display cases.

It is our opinion that the sale of hot nuts which are sold from enclosed display cases and that are heated through the use of ordinary light globes constitute a hot food product and is therefore subject to tax.

I will make a CLD regarding the foregoing conclusions as you suggested.

CLR:lb

cc: Mr. T. P. Putnam
Mr. Donald J. Hennessy