

Memorandum

195.0400

To: Mr. Wm. R. Thomson
Date: Sacramento
April 18, 1950

From: E. H. Stetson

Subject: Application of Tax to 13" x 17" Fiberboard Sheets

With reference to your memo of December 15 and follow-up of March 22, we have considered the matter and have concluded that the fiberboard sheets in question are properly regarded as non-returnable containers and are, therefore, properly purchased ex tax by [A].

EHS:ph