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**STATE BOARD OF EQUALIZATION**

916-445-3723

September 6, 1991

[X]

Dear [X]:

This is in response to your letter of August 30, 1991.

We can confirm that your product, Stretch Island Fruit Leather, is not subject to California sales tax. Your product is a compressed, dried, natural fruit product. Ingredients include fruit, fruit juices, and spices. Your product does not contain sugar, preservatives, artificial flavors or colors.

Your product is neither a "candy or confectionery" nor a "snack food" within the meaning of the California law. Your product is nontaxable.

Very truly yours,

Gary J. Jugum  
Assistant Chief Counsel

GJJ:sr