

Continued

for. The money is being held by the City, under the contract signed by Mr. Gifford, and the condition precedent to the refund of the money has not yet been complied with. I accordingly can see no recourse but to deny the application.

Yours very truly,

(signed) W. WALLACE RHYNHART

WBH/H

Assistant City Solicitor

1/25/32
BJW
October 29th, 1932

R. E. Lee Marshall, Esq.
City Solicitor
Baltimore, Maryland

Dear Mr. Marshall:

The Appeal Tax Court has requested your opinion regarding the application of Egerton Bros., wholesale grocers, for manufacturers' exemption for certain raw materials and machinery used in connection with a table syrup sold by them. The facts are these:

Egerton Brothers purchase molasses from Barbados and corn syrup from the middle west. Those products are mixed together in their plant and sold under the trade name of "Powell's No. 1 Syrup". The process of mixing involves the application of heat and the addition of benzoate of soda to retard the action of fermentation bacteria.

I am informed that the molasses as shipped from Barbados has a precipitation of sugar filling approximately one-half of the hoghead. The molasses is of a very dark color. The liquid is of so light a consistency that the sugar will precipitate to the bottom of the container and the molasses has a tendency to ferment, making the same unfit for use.

Mr. Stewart Egerton, of Egerton Brothers, assures me that there is no retail market for Barbados molasses in its natural form, as the same is completely