

alifornia Corporate Securities Law

<u>It's Official In CA – Don't Even Think About Your Canary</u> <u>As Food!</u>

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I deal with regulations all day long. Most of them are absolutely somniferous. However, every once in a while I come across a regulation that is so unexpected that I can't help but wake up, rub my eyes and stare in wonderment.

A few months ago, I wrote this <u>post</u> about one such regulation. That regulation prohibits the playing of contact sports in, yes in, the California State Capitol. The regulation specifically prohibits, among other things, the playing of football, soccer and even golf in the building.

Today, one of my partners sent me a copy of a regulation duly adopted by the California the <u>State Board of</u> <u>Equalization</u>. This regulation includes the following notable, if not informative, observation: "For example, cats, dogs, horses, mink, and <u>canaries</u> are not food animals." 18 CCR § 1587. Although a committed omnivore, it has never occurred to me to eat a canary (or any of the listed animals in the regulation). It must be noted, however, that not all birds are not of the same feather as far as the State Board of Equalization is concerned. Thus, the same regulation declares that beginning January 1, 1993, food animals include ostriches. Emus joined the unhappy list of food animals three years later.

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