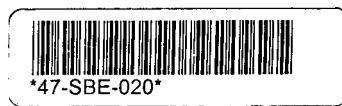


BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA



In the Matter of the Appeal of)
SIG&XI HILL GASOLINE COMPANY (Dis solved)

Appearances:

For Appellant : Robert E. Paradise, Attorney at Law
For Respondent : W. M. Walsh, Assistant Franchise Tax
Commissioner; James J. Arditto,
Franchise Tax Counsel; Crawford H.
Thomas, Assistant Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 25 of the Bank and Corporation Franchise Tax Act (Chapter 13, Statutes of 1929, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Signal Hill Gasoline Company (Dissolved) to proposed assessments of additional tax in the amounts of \$7,913.75 and \$5,734.73 for the taxable years ended December 31, 1937, and December 31, 1938, respectively.

The issues involved in this appeal are identical with those involved in the Appeal, this day decided, of Richfield Oil Company (Dissolved). Upon the basis of our decisions in that Appeal and in the Appeal of The United Oil Company (Dissolved), it must be concluded that the Commissioner did not act improperly in proposing the additional assessments in question.

O R D E R

Pursuant to the views expressed in the Opinion of the Board file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of Signal Hill Gasoline Company (Dissolved) to proposed assessments of additional tax in the amounts of \$7,913.75 and \$5,734.73 for the taxable years ended December 31, 1937, and December 31, 1938, respectively, pursuant to Chapter 13, Statutes of 1929, as amended, be and the same is hereby sustained.

Done at Sacramento, California, this 11th day of December, 1947, by the State Board of Equalization.

Wm. G. Bonelli, Chairman
Geo. R. Reilly, Member
J. H. Quinn, Member
Jerrold I. Seawell, Member

ATTEST: Dixwell L. Pierce, Secretary