



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
FINLEY J. GIBBS, TRUSTEE)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition for rehearing under Section 19061 of the Revenue and Taxation Code filed by Finley J. Gibbs in the Matter of the Appeals of Finley J. Gibbs, Trustee, from the action of the Franchise Tax Board in denying his claims for refund of personal income tax in the amounts of \$17.38, \$23.75, \$18.11 and \$18.20 for the years 1951, 1952, 1953 and 1954, respectively, for each of the following trusts:

Allison DeFrance Gibbs,	Allison J. Gibbs,	Trustor		
Candace Gibbs,	"	"	"	"
Douglas F. Gibbs,	"	"	"	"
Johnson K. Gibbs,	"	"	"	"
Reginald K. Gibbs,	"	"	"	"
Allison DeFrance Gibbs,	Esther K. Gibbs,	Trustor		
Candace Gibbs,	"	"	"	"
Douglas F. Gibbs,	"	"	"	"
Johnson K. Gibbs,	"	"	"	"
Reginald K. Gibbs,	"	"	"	"

the Board is of the opinion that none of the grounds for rehearing set forth in said petition filed August 5, 1958, constitute cause for the granting thereof and, accordingly, it is ordered that said petition be and the same is hereby denied, and that the order of the Board of July 22, 1958, be and the same is hereby affirmed.

Done at Sacramento, California, this 15th day of September, 1958, by the State Board of Equalization.

Geo. R. Reilly, Chairman

Paul R. Leake, Member

Robert E. McDavid, Member

J. H. Quinn, Member

Robert C. Kirkwood, Member

ATTEST: Ronald B. Welch, Acting Secretary