

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Mat	ter	of	the	Appeal	of		
cER	RTIF	ED	GRO	CER	S OF	CALIFO	RNIA,	LTD.	)

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 19,1962, by the Franchise Tax Board for rehearing of the above-entitled appeal, we are of the opinion that none of the grounds for rehearing set forth in the petition constitute cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of September 20, 1962, be and the same is hereby affirmed.

Done at Sacramento, California, this 19th day of December, 1962, by the State Board of Equalization.

	, Chairman
John W. Lynch	, Member
Paul R. Leake	, Member
Richard Nevins	, Member
	. Member

ATTEST: <u>Dixwell L. Pierce</u>, Secretary