

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

In	the	Mat	ter	of	the	Ar	ppeal	of	
WIL	LIAM	ΙН.	AND	ΕI	EANC	)R	BLACK		Ś

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on December 26, 1962 by William H. and Eleanor Black for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of grounds set forth in the petition or in a supplemental memorandum file on January 22, 1963, constitute cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby affirmed.

Done at Sacramento, California, this 5th day of February, 1963, by the State Board of Equalization.

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

ATTEST: Dixwell\_L. Pierce, Secretary