

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CAI IFORNIA

In	the	Μá	atter	of	the	App	peal	of	,
MAR	CELI	JS	AND	EIL	EEN	В.	STE	ARNS	)

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## ORDER LEFYING PETITION FOR REHEARING

Upon consideration of the petition filed on May 16,1963, by Marcellus and Eileen B. Stearns for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitutes 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 April 17, 1963, be and the same is hereby affirmed.

Done at Sacramento, California this 18th day of June, 1963, by the State Board of Equalization.

John W. Lynch , Chairman

Paul R. Leake , Member

Richard Nevins , Member

, Member

, Member

ATTEST: Dixwell L. Pierce, Secretary