BEFORE THE STATE BOARD OF EQUALIZATION

OF THE STATE OF CALIF REIA

In the Matter of the Appeals of)

HAROLD N. AND ZOE COOK and HARRY H. AND VEVA RUSSO

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on July 18, 1963, by Harold N. and Zoe Cook and Harry H. and Veva Russo for rehearing of their appeals from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition or in the supplemental memorandum filed on August 19, 1963, 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 June 18, 1963, be and the same is hereby affirmed.

Lone at Sacramento, California, this 19th day of September, 1963, by the State Board of Equalization.

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

ATTLST: <u>H. F. Freeman</u>, Secretary