



BEFORE THE STATE BOARD **OF** EQUALIZATION
 OF THE STATE **OF** CALIFORNIA

In the **Matter** of the Appeal of)
 LEONARD **J.** AND CLARA **HICKMAN**)

ORDER DENYING PETITION FOR REHEARING

Upon considera.tion of the petition filed February 6, 1964, by Leonard J. and Clara Hickman 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 **grant-ing** thereof and, accordingly, it is ordered that the petition **be and** the same is hereby denied, and that our order of January 7, 1964, be and the same is hereby affirmed.

Done at San Francisco , California, this **17th day**
 of March , 1964, by the **State Board of Equalization.**

Paul R. Leake, Chairman
John W. Lynch, Member
[Signature], Member
[Signature], Member
[Signature], Member

ATTEST: [Signature], **Secretary**