

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
OLEN H. AND E. SMITH)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 8, 1980, by Olen H. and E. Smith for rehearing of their appeals from the actions of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in that petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of January 8, 1980, be and the same is hereby affirmed.

of March, Done at Sacramento, California, this 4th day 1980, by the State Board of Equalization.

Hull for Chairman

Hull Monuburg, Member

Holling h Brief, Member

Leol feelly, Member

Member