

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

In the Matter of the Appeal of

JAMES R. SUTHERLIN

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed July 22, 1981, by James R. Sutherlin for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that'none of the grounds set forth in the 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 June 23, 1981, be and the same is hereby affirmed.

August Done at Sacramento, California, this 19th day of August , 1981, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Nevins and Mr. Bennett present.

Chairman

Member

Member

Member

Member