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

In the Matter of the Appeal of

DAVIDK. BARKER

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## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed April 2, 1982, by David K. Barker 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 March 3, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 18th day of May 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, and Mr. Nevins present.

William M. Bennett	, Chairman'!
George R. Reilly	, Member
Ernest J. Dronenburg, Jr.	, Member
Richard Nevins	, Member
	, Member