

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
FRED R. DAUBERGER, ET AL.)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed May 6, 1982, by Fred R. Dauberger 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 31, 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