82-SBE-144

BEFORE THE STATE BOARD OF EQUALIZATION

OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)

AVCAR LEASING, INC.)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed April 29, 1982, by the Franchise Tax Board for rehearing. of the Appeal of Avcar Leasing, Inc. 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, **itis** 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 26th day of **July** 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett, Chairman

Ernest J. Dronenburg, Jr., Member

Richard Nevins, Member

_____, Member

_____, Member