

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	M	larte	er (of	the.	Арре	al	of)
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ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed July 23, 1982, by Frank D. O'Neill 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 29, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 37th day of August 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett	, Chairman
Ernest J. Dronenburg,	Jr. , Member
Richard Nevins	, hlember
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	, Member