



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
RICHARD L. TYLER)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed August 27, 1982, by Richard L. Tyler 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 July 26, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this **21st** day of **September**, 1982, by the State Board of Equalization, with Board Members **Mr. Bennett**, **Mr. Collis**, **Mr. Dronenburg** and **Mr. Nevins** present.

William W. Bennett , Chairman
Richard Collis , Member
Arrest Dronenburg , Member
Ray D. Nevins , Member
_____ , Member