

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of }

ESTATE OF JOSEPH J. GERHART,

DECEASED, ET AL.

ORDER DENYING PETITION FOR REHEARING

Upon.consideration of the petition filed September 16, 1982, by Estate of Joseph J. Gerhart, deceased, Frances and Joseph Gerhart, and Frances Gerhart for rehearing of their appeals 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 August 18, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 14th day of October, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett	_, Chairman
Conway H. Collis	_, Member
Ernest J. Dronenburg, Jr.	- , Member
Richard Nevins	- , Member
	_ _, Member