

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Ma	tter	of	the	Appeal	of)
HE	ELM	UT	F.	FRO	OEE	BER)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 21, 1982, by Helmut F. Froeber 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 September 21, 1982, he and the same is hereby affirmed.

Done at Sacramento, California, this 17th day of November, 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