

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of       )  
  )  
WILLIAM B. AND JOAN H. THOMAS       )

ORDER DENYING PETITION FOR REHEARING  
AND PIODIFYING OPINION

Upon consideration of the petition filed March 3, 1982, by the Franchise Tax Board for rehearing of the appeal of William B. and Joan H. Thomas, 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 February 1, 1982, be and the same is hereby affirmed.

Good cause appearing therefor, it is also hereby ordered that the second sentence in the fifth paragraph on Page 2 of the original **opinion** beginning with the words: "For example, appellants' Navy pension ..." ~~be and the~~ same is hereby deleted.

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.

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