

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
GLADYS L. SPURGEON

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed November 2, 1982, by Gladys L. **Spurgeon** for rehearing of her 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 October 14, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 7th day of December, 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