



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
JAMES W. HAMM)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed April 4, 1983, by James W. Hamm 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 March 1, 1983, be and the same is hereby affirmed.

Done at Sacramento, California, this 4th day of May 1983, 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
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