

OF THE STATE BOARD OF EQUALIZATION **OF** THE STATE OF CALIFORNIA

In the Matter of the Appeals of) CAROL M.BROWN, ET AL.

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed April 13, 1983, by Carol M. Brown, et al. 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 April 5, 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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