

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
Frank D. and Else O'Neill )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed January 10, 1984, by Frank D. and Else O'Neill for rehearing of their 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 December 13, 1983, be and the same is hereby affirmed.

Done at Sacramento, California, this 31st day of January, 1984, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Dronenburg, Mr. Collis, Mr. Bennett and Mr. Harvey present.

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

\*For Kenneth Cory, per Government Code section 7.9