

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In-	the	Matte	r of	the	Appeal	of
		AND BERG	JEAN	ŒTT	EF.	

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 17, 1984, by Edward P. and Jeanette F. Freidberg 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 January17, 1984, be and the same is hereby affirmed.

Done at Sacramento, California, this 12th day of September, 1984, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Dronenburg, Mr. Collis and Mr. Bennett present.

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