## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	tl	ıe	Matte	er	of	the	e A)	ppeal	of	
Dal	Le.	М.	and	Mi	ldr	ced	E.	Nelso	on	,

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 28, 1984, by Dale M. and Mildred E. Nelson 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 January 31, 1984, be and the same is hereby affirmed.

Done at Sacramento, California, this 5th day of April, 1984, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Dronenburg, Mr. Bennett and Mr. Harvey present.

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

<sup>\*</sup>For Kenneth Cory, per Government Code section 7.9