



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
MARVIN W. AND IVA G. SIMMONS )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed August 4, 1976, by Marvin W. and Iva G. Simmons 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 July 26, 1976, be and the same is hereby affirmed.

Done at Sacramento, California, this 3rd  
day of February 1977 by the State Board of  
Equalization.

*Frederick J. ...* Chairman  
*...* Member  
*...* Member  
*...* Member  
*...* Member

ATTEST: *W. W. ...* Executive Secretary