

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed July 28, 1977, by Emmett and Alyce L. Burns, 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 June 28, 1977, be and the same is hereby affirmed.

Done at Sacramento, California, this 16th day 0 ${\bf f}$ August , 1977, by the State Board of Equalization.

Member

Member

Member

Member