

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
   )  
ELMER H. AND JOAN C. THOMASSEN )  
   )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 10, 1978, by Elmer H. and Joan C. Thomassen 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 September 27, 1978, be and the same is hereby affirmed.

Done at Sacramento, California; this 1st day of March, 1983, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Collis, Mr. Nevins and Mr. Harvey present.

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

\*For Kenneth Cory, per Government Code Section 7.9