

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of    )  
   )  
ARTHUR J. PORTH                     )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 13, 1979, by Arthur J. Porth for rehearing of his 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 9, 1979, be and the same is hereby affirmed.

Done at Sacramento, California, this 10th day of April, 1979, by the State Board of Equalization.

Shelley B. Benveniste, Chairman  
Malcolm, Member  
Lucas, Member  
[Signature], Member  
Godfrey, Member