



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In ~~the~~ Matter of the Appeal of )  
 )  
HELMUT F. AND GISELA H. FROEBER )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 23, 1979, by Helmut F. Froeber for rehearing of the appeal of Helmut F. and Gisela H. Froeber 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 25, 1979, be and **the same is** hereby affirmed.

Done at Sacramento, California, this 14th day of November , 1979, by the State Board of Equalization.

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| <u><i>J. Douglas Brown</i></u>    | , Chairman |
| <u><i>Daniel Klein</i></u>        | , Member   |
| <u><i>Robert D. Rosenberg</i></u> | , Member   |
| <u><i>George J. Quinn</i></u>     | , Member   |