

## OF THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )
ROBERT F. AND CLARA B. PYLE )

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 23, 1979, by Robert F. and Clara B. Pyle 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 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.

Member

Member

Member

Member

Member

Member