

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

In	the	Matter	of	the	Appeal	of.
MAR	Y El	LLIOTT				;

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 27, 1984, by the Franchise Tax Board for rehearing of the appeal of Mary Elliott, 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 31, 1984, be and the same is hereby affirmed.

Done at Sacramento, California, this 5th day of February, 1985, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Bennett, Mr. Nevins and Mr. Harvey present.

Ernest J. Dronenburg, Jr.	.,	Chairman
William M. Bennett	. ,	Member
Richard Nevins	.,	Member
Walter Harvey*	,	Member
	,	Member

<sup>\*</sup>For Kenneth Cory, per Government Code section 7.9