



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
THE TELEPHONE EMPLOYEES' CREDIT )  
UNION OF SOUTHERN CALIFORNIA, LTD. )

Appearances:

For Appellant: V. G. Skinner and Leo H. Shapiro,  
Attorneys at Law

For Respondent: Burl D. Lack, Chief Counsel;  
Wilbur F. Lavelle, Assistant Counsel

O P I N I O N

This appeal is made pursuant to Section 25667 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of The Telephone Employees' Credit Union of Southern California, Ltd., to a proposed assessment of additional franchise tax in the amount of \$136.64 for the income year ended November 30, 1954,

Appellant is a credit union organized on a cooperative basis. Its membership is limited to employees of telephone companies. The material facts and the issues in this matter are identical to those presented in the Appeal of Credit Union, California Teachers Association, Southern Section, this day decided. For the reasons set forth in our opinion in that appeal, we conclude that the action of the Franchise Tax Board herein must be sustained.

O R D E R

Pursuant to the views expressed in the Opinion of the Board on-file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to Section 25667 of the Revenue and Taxation Code that the action of the Franchise Tax Board on the protest of The Telephone

