



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
 )  
FRED L. AND BLANCHE M. WATERS )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on August 9, 1963, by Fred L. and Blanche M. Waters 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 constitutes cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of July 11, 1963, be and the same is hereby affirmed.

Done at Sacramento, California, this 19th day of September, 1963, by the State Board of Equalization.

- John W. Lynch , Chairman
- Paul R. Leake , Member
- Alan Cranston , Member
- Geo. R. Reilly , Member
- Richard Nevins , Member

ATTEST: H. F. Freeman , Executive Secretary