



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
JOE AND DOROTHY TESSLER )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed April 16, 1963, by Joe and Dorothy Tessler 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 **March 19, 1963, be and** the same is hereby affirmed.

Done at Sacramento, California, this 7th day of **May, 1963**, by the State Board of Equalization.

Paul R. Leake , Chairman  
Richard Nevins , Member  
Geo. R. Reilly , Member  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member

ATTEST: Dixwell L. Pierce , Secretary