



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
CHESTER J. SMIGIELSKI)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed March 2, 1982, by Chester J. Smigielski for rehearing of his 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 February 1, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 31st day of March, 1982, by the State Board of Equalization, with Board Members Mr. Reilly, Mr. Dronenburg, and Mr. Nevins present.

_____ Chairman
George R. Reilly _____, Member
Ernest J. Dronenburg, Jr. _____ Member
Richard Nevins _____ Member
_____, Member