

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

In the Matter of the Appeal of

KENNETH L. AND LUCILLE G. YOUNG

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 10, 1981, by Kenneth L. and Lucille G. Young 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 that 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 2, 1981, be and the same is hereby affirmed.

Done at Sacramento, California, this 23rd day of June 198 1, by the State Board of Equalization, with Board Member; Mr. Dronenburg, Mr. Reilly, Mr. Bennett and Mr. Nevins present.

Ernest J. Dronenburg, Jr.	. Chairman
George R. Reilly	Member
William M. Bennett	Member
Richard Nevins	Member
	Member

