

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of            )  
  )  
ALBERT I. AND RUTH KAUFMAN            )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 11, 1982, by Albert I. and Ruth Kaufman 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 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 18th day of May, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, and Mr. Nevins present.

William M. Bennett  
\_\_\_\_\_, Chairman

George R. Reilly  
\_\_\_\_\_, Member

Ernest J. Dronenburg, Jr.  
\_\_\_\_\_, Member

Richard Nevins  
\_\_\_\_\_, Member

\_\_\_\_\_, Member