

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
)
Motown Record Corporation,) 79A-58
Jobete Music Company, Inc., and) 79A-59
Multi-Media Management Corporation) 79A-60

ORDER DEFYING PETITION FOR REHEARING
AND MODIFYING OPINION

Upon consideration of the petition filed March 4, 1986, by the Franchise Tax Board for rehearing of the appeals of Motown Record Corporation, et al., 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 4, 1986, be and the same is hereby affirmed,

Good cause appearing therefor, it is also hereby ordered that the two full paragraphs on Page 3 of the original opinion, beginning with the words "The federal audit adjustments," be and the same are hereby deleted.

Done at Sacramento, California, this 6th day of May, 1986, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Collis, Mr. Bennett, Mr. Dronenburg and Mr. Harvey present.

Richard Nevins, Chairman

Conway H. Collis, Member

William M. Bennett, Member

Ernest J. Dronenburg, Jr., Member

Walter Harvey*, Member

*For Kenneth Cory, per Government Code section 7.9