



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
) **82A-233** MW
W. K. Equipment Company)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed
October 9, 1985, by W. K. Equipment Company for rehearing
of its 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 September 10,
1985, be and the same **is** hereby affirmed.

Done at Sacramento, California this 4th day of February,
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