BEFORE THE STATE BOARD OF EQUALIZATION OP THE STATE OF CALIFORNIA

In the Matter of the Appeals of)

No. 81A-1332-SW

CHARLES AND VIRGINIA H. WIESE) 81A-1333

JACK D. AND MAJORIE KAHLO) 81A-1331

JACK M. NICHOLS

ORDER DENYING PETITION FOR REHBARING

Upon consideration of the petition filed February 2, 1987, by Charles and Virgina H. Wiese, Jack D. and Majorie Kahlo, and Jack M. Nichols for rehearing of their appeals 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 denied and that our order of January 6, 1987, be and the same is hereby affirmed,

Done at Sacramento, California, this 7th day of May , 1987, by the State Roard of Equalization, with Board Members Mr. Collis, Mr. Dronenburg, Mr. Bennett, Mr. Carpenter and Ms. Baker present.

Conway H. Collis	_, Chairman
Ernest J. Dronenburg, Jr.	, Member
William M. Bennett	Member
Paul Carpenter	Member
Anne Baker*	, Member

^{*}For Gray Davis, per Government Code section 7.9