

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the matter of the Appeal of )  
 ) 82A-2172  
HOWARD ZUBKOFF AND MICHAEL )  
POTASH ASSUMERS AND/OR )  
TRANSFEREES OF RALITE LAMP )  
CORPORATION, TAXPAYER )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed May 30, 1990, by Howard Zubkoff and Michael Potash, Assumers and/or Transferees of Ralite Lamp Corporation, Taxpayer, 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 April 30, 1990, be and the same is hereby affirmed.

Done at Sacramento California this 1st day of August 1990, by the State Board of Equalization, with Board Members Mr. Collis, Mr. Dronenburg, Mr. Carpenter, and Mr. Davies present.

Conway H. Collis \_\_\_\_\_, Chairman  
Ernest J. Dronenburg, Jr.  
\_\_\_\_\_, Member  
Paul Carpenter \_\_\_\_\_, Member  
John Davies\* \_\_\_\_\_, Member  
\_\_\_\_\_, Member

\*For Gray Davis, per Government Code section 7.9