

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In The Matter of the Appeal of )  
 ) 86R-1849  
BAY CITIES SPAY-NEUTER CLINIC, INC.)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 15, 1990, by Bay Cities Spay-Neuter Clinic, Inc., 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 12, 1990, be and the same is hereby affirmed.

Done at Sacramento, California this 2nd day of May, 1991, by the State Board of Equalization, with Board Members Mr. Sherman, Mr. Bennett, and Mr. Dronenburg present.

Brad Sherman, Chairman

William M. Bennett, Member

Ernest J. Dronenburg, Jr., Member

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