

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
J. F. Shea Co., Inc. ) 87A-1007

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 1, 1990, by the Franchise Tax Board for rehearing of the appeal of J.F. Shea Co., Inc., 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 7th day of May, 1992, by the State Board of Equalization, with Board Members Mr. Sherman, Mr. Dronenburg, and Ms. Scott present.

\_\_\_\_\_, Chairman  
Ernest J. Dronenburg, Jr., Member  
Winnie Scott\*, Member  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member

\*For Gray Davis, per Government Code section 7.9