## BEFORE THE STATE BOARD OF EQUALIZATION

## OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of	)	No. 90A-0127-MC
William and Margaret Crinklaw	)	10. 501 0127 112
For Appellant:		Ronald H. Pacheco Certified Public Accountant

For Respondent:

A. Kent Summers

Counsel

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the timely filed petition of William and Margaret Crinklaw 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 23, 1992, be and the same is hereby affirmed.

Done at Sacramento, California, this 30th day of July, 1992, by the State Board of Equalization, with Board Members Mr. Sherman, Mr. Dronenburg, and Ms. Scott present.

Brad Sherman	, Chairman

Ernest J. Dronenburg, Jr. , Member

Windie Scott\* , Member

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\*For Gray Davis, per Government Code section 7.9 crinklaw.doc