## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of	)	No. 91A-1163
Richard and Diana Hirsh	)	

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on May 21, 1993, by the Franchise Tax Board for rehearing of the appeal of Richard and Diana Hirsh 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 22, 1993 be and the same is hereby affirmed.

Done at Sacramento, California, this 5th day of April, 1995, by the State Board of Equalization.

Johan Klehs	, Chairman
Ernest J. Dronenburg	g, Jr., Member
Dean F. Andal	, Member
Brad Sherman	, Member
Windie Scott*	, Member

<sup>\*</sup>For Kathleen Connell, per Government Code section 7.9. hirsh.cd-c