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

In the Matter of the Appeals of KENNETH M. AND CAROL ANN LEVIN	) Nos. 89R-0191-MC ) 90R-1155-MC
ORDER DENYING PETITION FOR REHEARING	
Upon consideration of the petition filed July 14, 1993, by the Franchise Tax Board for rehearing of the appeal of Kenneth M. and Carol Ann Levin 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 June 24, 1993, be and the same is hereby affirmed.  Done at Sacramento, California, this 2nd day of December, 1993, by the State Board of Equalization.	
	Brad Sherman , Chairman
	Ernest J. Dronenburg, Jr., Member
	Matthew K. Fong , Member
	Windie Scott* , Member
	, Member
*For Gray Davis, per Government Code Section 7.9 levin.db-A	