BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
Ralph F. Lewis) No. 94A-0340
)
)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on September 27, 1995, by the Franchise Tax Board for rehearing of the appeal of Ralph F. Lewis 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 August 31, 1995, be and the same is hereby affirmed.

Done at Sacramento, California, this 28th day of November, 1995, by the State Board of Equalization with Board Members Mr. Klehs, Mr. Andal, Mr. Dronenburg, Mr. Sherman and Ms. Connell present.

Johan Klehs	, Chairman
Dean F. Andal	, Member
Ernest J. Dronenburg, Jr., Member	
Brad Sherman	. Member

<u>Kathleen Connell</u>, Member