

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of	)	
	)	Nos. 90A-0714
THOMAS J. AND GERD PERKINS,	)	90A-1172
GORDON E. AND BETTY I. MOORE,	)	89R-0138
E. FLOYD AND M. JEAN KVAMME	)	91R-0540

ORDER DENYING PETITIONS FOR REHEARING

Upon consideration of the petitions filed May 7, 1996, by respondent, and May 13, 1996, by appellants, for rehearing of appellants' appeals from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petitions constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petitions be and the same are hereby denied and that our order of April 11, 1996, be and the same is hereby affirmed.

Done at Culver City, California, this 13th day of November, 1996, by the State Board of Equalization, with Board Members Mr. Klehs, Mr. Dronenburg, Mr. Andal, Mr. Sherman and Mr. Halverson present.

Johan Klehs, Chairman

Ernest J. Dronenburg, Jr., Member

Dean Andal, Member

Brad Sherman, Member

Rex Halverson\*, Member

\* For Kathleen Connell, per Government Code section 7.9.