BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
) No. 94A-0982
Jack and Arla Meyer)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed June 14, 1996, by the Franchise Tax Board for rehearing of the 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.

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. Dronenbur	g, Jr., Member
Dean F. Andal	, Member
Brad Sherman	, Member
Rex Halverson*	. Member

^{*} For Kathleen Connell per Government Code section 7.9.