

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
 )  
Thomas P. and Ancella P. Toldrian ) No. 91A-1176  
 )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed June 14, 1996, by Thomas P. and Ancella P. Toldrian, for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion, for the reasons stated in the Appeals of George and Leanne Roberts, et al., decided on this same date, that none of the grounds set forth in the petition constitute cause for the granting thereof. Accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of May 15, 1996, be and the same is hereby affirmed.

Done at Sacramento, California, this 10th day of October, 1996, by the State Board of Equalization, with Board Members Mr. Kleh, Mr. Dronenburg, Mr. Andal, Mr. Sherman, and Mr. Halverson present.

Johan Klehs \_\_\_\_\_, Chairman

Ernest J. Dronenburg, Jr., Member

Dean F. Andal \_\_\_\_\_, Member

\_\_\_\_\_, Member

Rex Halverson\* \_\_\_\_\_, Member

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