## BEFORE THE STATE BOARD OF EQUALIZATION

## OF THE STATE OF CALIFORNIA

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In the Matter of the Appeal of

Capitol Architectural Products Co. No. 95R-0129

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed January 3, 1997, by Capitol Architectural Products Co. for rehearing of its 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 and that our order of December 4, 1996, be and the same is hereby affirmed.

Done at San Diego, California, this 24th day of April, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Klehs, Mr. Halverson and Mr. Chiang present.

Ernest J. Dronenburg, Jr.	, Chairman
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Johan Klehs , Member

, Member

Rex Halverson\* , Member

John Chiang\*\* , Member

\*For Kathleen Connell, per Government Code section 7.9 \*\*Acting Member, 4th District

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