

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of:)	
)	
Brooks, Jr. and Danielle Walker;)	No. 93R-1349
John G. and Frances F. Bowes;)	No. 88R-1432
James J. and Eileen Ludwig;)	No. 89R-0004
B.J. and Julius Feigenbaum Trust;)	No. 89R-0609
and Kenneth C. and Joan R. Mirov)	No. 91R-0119

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed December 12, 1996, by appellants for rehearing of their appeals 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 November 22, 1996, be and the same is hereby affirmed.

Done at Sacramento, California, this 10th day of September, 1997, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Andal, Mr. Klehs, Mr. Halverson* and Mr. Chiang** present.

Ernest J. Dronenburg, Jr., Chairman

Dean F. Andal, Member

Johan Klehs, Member

Rex Halverson*, Member

John Chiang**, Member

*For Kathleen Connell, per Government Code section 7.9.

**Acting Member, 4th District.