



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
MICHAEL T. AND) No. **85R-89-SW**
PATRICIA C. GABRIK)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed March 6, 1986, by Michael T. and Patricia C. Gabrik for rehearing of their 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 February 4, 1986, be and the **same** is hereby affirmed.

Done at Sacramento, California, this 6th day of May 1986, by the State Board of Equalization, with Board Mdmbers Mr. Nevins, **Mr. Collis**, Mr. Bennett, Mr. Dronenburg and Mr. Harvey **present**.

Richard Nevins , Chairman
Conway H. Collis , Member
William M. Bennett , Member
Ernest J. Dronenburg, Jr. , Member
Walter Harvey* , Member

*For Kenneth Cory, per Government Code section 7.9