

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
PHILIP L. AND MADELEINE G. LAWTON )

No. 82A-924-KP

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 10, 1986, by Philip L. and Madeleine G. Lawton 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 denied and that our order of September 10, 1986, be and the same is hereby affirmed.

Done at Sacramento, California, this 16th day of June, 1987, by the State Board of Equalization, with Board Members Mr. Collis, Mr. Dronenburg, Mr. Bennett, Mr. Carpenter and Ms. Baker present.

Conway H. Collis, Chairman  
Ernest J. Dronenburg, Jr., Member  
William M. Bennett, Member  
Paul Carpenter, Member  
Anne Baker\*, Member

\*For Gray Davis, per Government Code section 7.9