BEFORE THE STATE BOARD OF EQUALIZATION

OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
) No. 95A-0844
ROY AND PHYLLIS WATTS)
)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed June 5, 1997, by Roy and Phyllis Watts 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 May 8, 1997 be and the same is hereby affirmed.

Done at Sacramento, California, this 1st day of August, 1997, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Klehs, Mr. Andal, Mr. Halverson and Mr. Chiang present.

Ernest J. Dronenburg, Jr. , Chairman

Johan Klehs , Member

Dean F. Andal , Member

Rex Halverson* , Member

John Chiang** , Member

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

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