

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
JOSEPH DAKS ) No. 90A-1327  
)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed January 31, 1994, by the appellant, for rehearing of his 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 January 5, 1994, be and the same is hereby affirmed.

Done at Sacramento, California, this 29th day of June, 1995, by the State Board of Equalization, with Board Members Mr. Klehs, Mr. Dronenburg, Mr. Andal, Mr. Sherman and Mr. Halverson present.

Johan Klehs \_\_\_\_\_, Chairman

Ernest J. Dronenburg, Jr. \_\_\_\_\_, Member

Dean F. Andal \_\_\_\_\_, Member

Brad Sherman \_\_\_\_\_, Member

Rex Halverson\* \_\_\_\_\_, Member

\*For Kathleen Connell, per Government Code section 7.9.  
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