

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 Culver City, California, this 26th day of August, 1997, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Klehs, Mr. Halverson and Mr. Chiang present.

Ernest J. Dronenburg, Jr. , Chairman

Johan Klehs _____, Member

_____, Member

Rex Halverson* _____, Member

John Chiang** _____, Member

*For Kathleen Connell, per Government Code section 7.9.

**Acting Member, 4th District.