



In the Matter of the Appeal of }
GEORGE E. BOSWELL }

Upon consideration of the petition filed August 25, 1982, by George E. Boswell 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 July 26, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this **21st** day of **September, 1982**, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

William W. Bennett, Chairman
 Philip C. ... , Member
 ... , Member
 ... , Member
 ... , Member