

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of CLAUDE E. ELLSWORTH

## ORDER DENYING PETITION 'FOR REHEARING

Upon consideration of the petition filed May 25, 1983, by Claude E. Ellsworth 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 May 4, 1983, be and the same is hereby affirmed.

Done at Sacramento, California, this 21st day of June, 1983, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburgand Mr. Nevins present.

William M. Bennett	,	Chairman
Conway H. Collis ,	•	Member
, Ernest J. Dronenburg, Jr.	<b>,</b>	Member
Richard Nevins.	-	Member
	- ,	Member