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CERTIFIED FOR PUBLICATION

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

FIRST APPELLATE DISTRICT

DIVISION FIVE

J. H. McKNIGHT RANCH, INC.,
Plaintiff and Respondent,

v.

FRANCHISE TAX BOARD,
Defendant and Appellant.

A098729

(San Francisco County
Super. Ct. No. 303484)

BY THE COURT:

The opinion filed July 22, 2003, is modified as follows: In the Disposition, on page 15, footnote eight is deleted.

Appellant's petition for rehearing filed August 6, 2003, is denied.

Appellant's request for depublication filed August 6, 2003, is denied.

This modification effects no change in the judgment.

Date _____, P.J.