

CERTIFIED FOR PUBLICATION

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT

DIVISION ONE

TAIHEIYO CEMENT U.S.A., INC.,

Plaintiff and Appellant,

v.

FRANCHISE TAX BOARD,

Defendant and Respondent.

B226067

(Los Angeles County
Super. Ct. No. BC422623)

ORDER MODIFYING OPINION
AND DENYING REHEARING
[NO CHANGE IN JUDGMENT]

THE COURT:

It is ordered that the opinion filed herein on March 13, 2012, and certified for publication be modified as follows:

1. On page 2, the phrase “as well as the legislative history indicating that qualified property was parenthetically referred to as Internal Revenue Code section 1245 property,” in the last sentence of the third full paragraph is deleted.
2. On page 4, the phrase “as well as the legislative history indicating that qualified property was parenthetically referred to as Internal Revenue Code section 1245 property,” in the last sentence of the second full paragraph is deleted.

3. On page 6, the word “qualified” in the last sentence of the first paragraph is deleted and “section 24356.7” is inserted in its place.
4. On page 15, the words “the qualified” in the second full sentence of the first paragraph are deleted and “section 24356.7” is inserted in their place.
5. On page 15, the word “qualified” in the last sentence of the first paragraph is deleted and “section 24356.7” is inserted in its place.
6. On page 15, the second full paragraph, beginning “Further, our review” is deleted.

This modification does not constitute a change in the judgment.

Appellant’s petition for rehearing is denied.

MALLANO, P. J.

ROTHSCHILD, J.

CHANEY, J.