

Filed 7/6/04

**CERTIFIED FOR PUBLICATION**

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT

DIVISION TWO

GENERAL MOTORS CORPORATION  
et al.,

Plaintiffs and Appellants,

v.

FRANCHISE TAX BOARD,

Defendant and Appellant.

B165665

(Los Angeles County  
Super. Ct. No. BC269404)

**ORDER MODIFYING OPINION**

**[CHANGE IN JUDGMENT]**

THE COURT:

It is ordered that the opinion filed herein on June 30, 2004, be modified as follows:  
Page: 26: Add a second sentence under "Disposition" to read as follows: Each party to  
bear its own costs on appeal.

This modification effects a change in judgment.