

**UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT**

No. **11-1069**

PPL CORPORATION AND SUBSIDIARIES

v.

COMMISSIONER OF INTERNAL REVENUE,  
Appellant

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Appeal from Decision of the  
United States Tax Court  
Tax Court Docket No. 07-25393  
Tax Court Judge: Honorable James S. Halpern

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Present: AMBRO, CHAGARES and GARTH, Circuit Judges

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**ORDER**

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By Opinion and Judgment entered December 22, 2011, this Court held that the United Kingdom windfall tax is not creditable foreign tax under Internal Revenue Code §901 and reversed the decision of the Tax Court.

By order dated October 29, 2012, the Supreme Court of the United States granted PPL Corporation's petition for writ of certiorari. On May 20, 2014, the Supreme Court issued its opinion reversing the judgment of this Court.

Accordingly, it is hereby ORDERED that the judgment of the Tax Court is hereby affirmed.

By the Court,

/s/ Thomas L. Ambro, Circuit Judge

Dated: August 21, 2014

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