Doc. 9030237053

## FOR PUBLICATION

## UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

ALTERA CORPORATION & SUBSIDIARIES,

Petitioner-Appellee,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellant.

Nos. 16-70496 16-70497

Tax Ct. Nos. 6253-12 9963-12

**ORDER** 

Filed August 7, 2018

Before: Sidney R. Thomas, Chief Judge, and Susan P. Graber and Kathleen M. O'Malley \* Circuit Judges.

## **ORDER**

The Opinions filed July 24, 2018, are hereby withdrawn to allow time for the reconstituted panel to confer on this appeal.

<sup>\*</sup> The Honorable Kathleen M. O'Malley, United States Circuit Judge for the U.S. Court of Appeals for the Federal Circuit, sitting by designation.