

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The Opinions filed July 24, 2018, are hereby withdrawn to allow time for the reconstituted panel to confer on this appeal.

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