

**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.

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**ORDER**

The Opinions filed July 24, 2018, are hereby withdrawn to allow time for the reconstituted panel to confer on this appeal.

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