

FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

NOV 10 2022

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

SEAVIEW TRADING, LLC, AGK  
INVESTMENTS, LLC, TAX MATTERS  
PARTNER,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

No. 20-72416

Tax Ct. No. 1837-11

**ORDER**

**MURGUIA**, Chief Judge:

Upon the vote of a majority of nonrecused active judges, it is ordered that this case be reheard en banc pursuant to Federal Rule of Appellate Procedure 35(a) and Circuit Rule 35-3. The three-judge panel opinion is vacated.