



Pat Smith Quoted in Both Tax Notes and the Daily Tax Report On Possible Next Steps in Altera Case

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Tax Notes and Bloomberg BNA's Daily Tax Report

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Ivins attorney Pat Smith was quoted in articles in both *Tax Notes* and Bloomberg BNA's *Daily Tax Report* on possible next steps in the Ninth Circuit *Altera* case, including a petition for rehearing, and the effect on these next steps of the recent appointment of a new Ninth Circuit judge, Judge Susan Graber, to replace Judge Stephen Reinhardt on the panel for this case, as a result of Judge Reinhardt's death between the time of the oral argument in the case and the time when the opinion was issued.

Intel Subsidiary Altera Cost-Sharing Case Probably Won't End Here. Daily Tax Report.

Patrick J. Smith, a partner at Ivins, Phillips & Barker, Chartered, who disagreed with the Ninth Circuit's ruling said, "the Tax Court has to feel disappointed after they clearly treated this decision as a very important decision."

Altera is likely to pursue further legal remedy, Smith told Bloomberg Tax.

Smith said filing for rehearing en banc is probably the best choice for *Altera* because two judges with opposing views on this issue aren't enough for a panel rehearing.

Smith added that Judge Reinhardt's participation on the panel prior to his death could peak the [Supreme] Court's interest.

"Judge Reinhardt had a reputation as being a judge whose opinions the Supreme Court tended to look at carefully," Smith said.



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Ninth Circuit Names Replacement Judge in Altera Case. Tax Notes.

Patrick J. Smith of Ivins, Phillips & Barker Chtd. said that Graber's appointment could give *Altera* an advantage if it sought a rehearing, saying the chances "are higher here than in the normal case where there has been no change in the composition of the panel."