

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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No. 11-1832

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HISTORIC BOARDWALK HALL, LLC,  
NEW JERSEY SPORTS AND EXPOSITION AUTHORITY,  
TAX MATTERS PARTNER

v.

COMMISSIONER OF INTERNAL REVENUE,

Appellant

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On Appeal from the United States Tax Court  
(No. 11273-07)

Judge: Hon. Joseph Robert Goeke

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SUR PETITION FOR REHEARING  
WITH SUGGESTION FOR REHEARING *EN BANC*

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Present: McKEE, Chief Judge, SLOVITER, SCIRICA, RENDELL,  
AMBRO, FUENTES, SMITH, FISHER, CHAGARES, JORDAN,  
HARDIMAN, GREENAWAY, JR., and VANASKIE, Circuit Judges

The petition for rehearing filed by appellee in the above-entitled case having been submitted to the judges who participated in the decision of this Court and to all the other available circuit judges of the circuit in regular active service, and no judge who concurred in the decision having asked for rehearing, and a majority of the circuit judges of the circuit in regular service not having voted for rehearing, the petition for rehearing by the panel and the Court en banc, is DENIED.

BY THE COURT:

/s/ Kent A. Jordan

Circuit Judge

Dated: October 22, 2012

tyw/cc: Robert S. Fink, Esq.  
Kevin M. Flynn, Esq.  
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