CLD-175 **NOT PRECEDENTIAL**

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 26-1723

IN RE: FUHAI LI,
Petitioner

On a Petition for Writ of Mandamus to the
United States Tax Court
(Related to Tax Ct. No. 12133-23)

Submitted Pursuant to Rule 21, Fed. R. App. P.
July 30, 2026
Before: BIBAS, PHIPPS, and NYGAARD, *Circuit Judges*

(Opinion filed: August 18, 2026)

OPINION*

PER CURIAM

Fuhai Li filed a pro se petition for a writ of mandamus asking us to direct the United States Tax Court to rule on his motion for summary judgment. Thereafter, on May 29, 2026, the Tax Court denied Li's motion for summary judgment. In view of that decision, this mandamus petition no longer presents a live controversy. Therefore, we

* This disposition is not an opinion of the full Court and pursuant to I.O.P. 5.7 does not constitute binding precedent.

will dismiss it as moot. *See Blanciak v. Allegheny Ludlum Corp.*, 77 F.3d 690, 698–99 (3d Cir. 1996).