

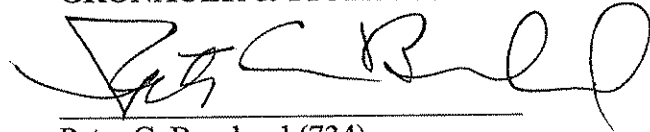


1 Respondent/Cross-Appellant hereby notifies the Court that he does not oppose the FTB's  
2 Motion to Extend Time to File Appellant's Reply Brief.

3 DATED this 4 day of February, 2010.  
4

5 **HUTCHISON & STEFFEN, LLC**  
6 Mark A. Hutchison, Esq. (4639)  
7 10080 Alta Drive  
8 Suite 200  
9 Las Vegas, Nevada 89145

10 **KAEMPFER CROWELL RENSHAW**  
11 **GRONAUER & FIORENTINO**

12 

13 Peter C. Bernhard (734)  
14 8345 W. Sunset Road, Suite 250  
15 Las Vegas, Nevada 89113  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**KAEMPFER CROWELL RENSHAW**  
**GRONAUER & FIORENTINO**  
8345 WEST SUNSET RD., SUITE 250  
Las Vegas, NV 89169  
Telephone: (702) 792-7000  
Facsimile: (702) 796-7181

CERTIFICATE OF SERVICE

Pursuant to NRAP 25, I certify that I am an employee of KAEMPFER CROWELL RENSCHAW GRONAUER & FIORENTINO and that on this 4<sup>th</sup> day of February, 2010, I caused the above and foregoing document entitled NOTICE OF NON-OPPOSITION TO FTB'S MOTION TO EXTEND TIME TO FILE APPELLANT'S REPLY BRIEF to be served as follows:

- [X] by placing same to be deposited for mailing in the United States, in a sealed envelope upon which postage was prepaid in Las Vegas Nevada; and/or
[ ] Pursuant to EDCR 7.26, to be sent via facsimile; and/or
[ ] to be hand-delivered;

to the attorney(s) listed below at the address and/or facsimile number indicated below:

James A. Bradshaw, Esq.
McDonald Carano Wilson LLP
100 West Liberty Street
10th Floor
Reno NV 89501

Patricia Lundvall, Esq.
McDonald Carano Wilson LLP
2300 West Sahara Avenue, Suite 1000
Las Vegas, Nevada 89102

Robert L. Eisenberg
Lemons, Grundy & Eisenberg
6005 Plumas Street, Suite 300
Reno, NV 89519

Michelle [Signature]
An employee of KAEMPFER CROWELL RENSCHAW
GRONAUER & FIORENTINO

KAEMPFER CROWELL RENSCHAW
GRONAUER & FIORENTINO
8345 WEST SUNSET RD., SUITE 250
Las Vegas, NV 89169
Telephone: (702) 792-7000
Facsimile: (702) 796-7181