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Respond to:
Reno Office

March 23, 2009

Via U.S. Mail

Tracie K. Lindeman, Clerk of the Court
Supreme Court of the State of Nevada
201 S. Carson Street
Carson City, NV 89701

FILED

MAR 24 2009

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY S. Young
DEPUTY CLERK

**Re: *Gilbert P. Hyatt v. California Franchise Tax Board,
Supreme Court Case No. 53264***

Dear Ms. Lindeman:

In response to your Notice to Confirm as Counsel, dated March 17, 2009, please be advised that the following attorneys from the law firm of McDonald Carano Wilson LLP are counsel for Appellant/Cross-Respondent, Franchise Tax Board of the State of California:

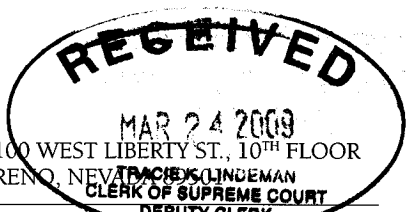
James W. Bradshaw
Pat Lundvall
Carla B. Higginbotham

Best Regards,

CARLA B. HIGGINBOTHAM

CBH/ker

- cc: Peter Bernhard, Esq. (via facsimile only)
- Mark Hutchison, Esq. (via facsimile only)
- Michael K. Wall, Esq. (via facsimile only)
- Don Kula, Esq. (via facsimile only)



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