Attorneys at Law

PETER C. BERNHARD E-mail: peter.bcmhard@bullivant.com

NO.53264

March 20, 2009

FILED

MAY 2 8 2009

TRACIE K. LINDEMAN

OF SUPREME COURT

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

#### Re: Gilbert P. Hyatt v. Franchise Tax Board Case No. A382999

Dear Ms. Lindeman:

In response to your Notice to Confirm as Counsel, dated March 17, 2009, please be advised that the following firms and attorneys are counsel for Respondent/Cross-Appellant Gilbert P. Hyatt:

> Hutchison & Steffen, LLC, and Mark A. Hutchison and Michael K. Wall Bullivant Houser Bailey and Peter C. Bernhard Perkins Coie and Don Kula

The following firms and attorneys are counsel for Appellant/Cross-Respondent Franchise Tax Board of the State of California:

Lemons Grundy & Eisenberg and Robert L. Eisenberg McDonald Carano Wilson LLP and James W. Bradshaw, Pat Lundvall and Carla B. Higginbotham.

MAY 282009 TRACIE K. LINDEMAN CLERK OF SUPREME COURT DEPUTY CLERK

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09-13340

Ms. Tracie Lindeman, Clerk of the Court March 20, 2009 Page 2.

Your Notice to Confirm as Counsel included Pyatt Silvestri & Hanlon and Carrie McCrea Hanlon. Please be advised that this firm was listed in error in an earlier submission, and this firm and Ms. Hanlon are not involved in this case and do not represent either of the parties.

Sincerely yours,

Peter C. Bernhard

PCB/mmd

cc: Donald J. Kula, Esq. Mark A. Hutchison, Esq. James Bradshaw, Esq. Pat Lundvall, Esq. Carla Higginbotham, Esq. Robert Eisenberg, Esq. Carrie McCrea Hanlon, Esq.

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2	I certify that I am an employee of HUTCHISON & STEFFEN, LLC. and that on this 28th
3	day of May, 2009, I caused the above and foregoing facsimile dated May 28, 2009, to be served as
4	day of May, 2009, I caused the above and foregoing facsinine dated May 28, 2009, to be served as
5	follows:
6	[X] by placing same to be deposited for mailing via U.S Mail, in a sealed envelope upon which was prepaid in Las Vegas, Nevada; and/or
8	[X] pursuant to EDCR 7.26, to be sent via facsimile; and/or
9	[X] to be hand-delivered;
10	to the attorney(s) listed below at the address and/or facsimile number indicated below:
11	
12	<u>via facsimile: 873-9966</u> Pat Lundvall
13	Carla Higginbotham MC DONALD CARANO WILSON, LLP
14	2300 West Sahara Avenue, Suite 1000
15	Las Vegas, NV 89102
16	<u>via facsimile 775-788-2020</u>
17	James A. Bradshaw MC DONALD CARANO WILSON, LLP.
18	100 West Liberty Street, 10 <sup>th</sup> Floor Reno, NV 89501
19	
20	via facsimile 775/786-9716 Robert L. Eisenberg
21	LEMONS GRUNDY & EISENBERG
22	6005 Plumas Street, Suite 300 Reno, NV 89519
23	Attorneys for Defendant
23	Franchise Tax Board of the
	State of California
25	
26	71 x Committeeth
27	An employee of Hutchson & Steffen, LLC.
28	

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A PROFESSIONAL LLC PECCOLE PROFESSIONAL PARK 10080 WEST ALTA DRIVE, SUITE 200 LAS VEGAS, NEVADA 89145 (702) 385-2500 (877) HSNVLAW Fax (702)385-2086 hsnvlaw.com

### FACSIMILE TRANSMITTAL

**DATE:** May 28, 2009

TO: Clerk of Supreme Court Attn: Sandy Young

**FAX NO.:** 775-684-1601

FROM: Michael K. Wall

**OUR FILE #** 0315-001

RE: <u>Gilbert P. Hyatt v. Franchise Tax Board</u> Docket No. 53264

#### SPECIAL INSTRUCTIONS:

Per our telephone conversation, attached please find a copy of a letter sent by Peter Bernhard to you in response to your order of March 17, 2009, regarding confirmation of counsel. Please note that Pyatt Silvestri & Hanlon and Carrie McCrea Hanlon are not and never have been counsel in this matter either in district court or on appeal to this court. Should you have any questions, please call.

NUMBER OF PAGES (including cover page): 16

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