

**Bullivant | Houser | Bailey PC**

Attorneys at Law

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

No. 53264

March 20, 2009

**FILED**

**MAY 28 2009**

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

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

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

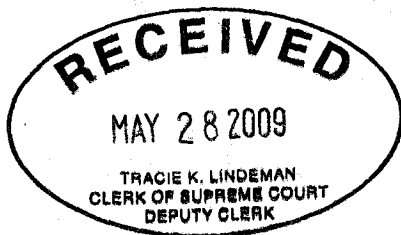
Dear Ms. Lindeman:

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.



3883 Howard Hughes Parkway, Suite 550, Las Vegas, NV 89169 • 702.669.3600 Fax 702.650.2995

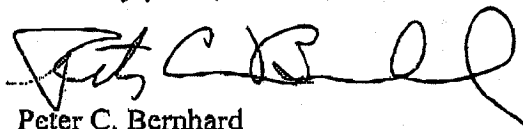
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09-13340

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.



**HB Bullivant | Houser | Bailey PC**

Attorneys at Law

**FAX**

**From:** Peter Bernhard **Date:** March 20, 2009

**C/M #:** 24670/00001 **Reference:** Hyatt v. FTB

**Number of pages being transmitted including the cover page:** 3

	<u>Fax No.</u>	<u>Telephone No.</u>
<b>To:</b> Carrie McCrea Hanlon	477-0088	

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Attorneys at Law

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# FAX

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**FAX**

**From:** Peter C. Bernhard      **Date:** March 20, 2009  
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<b>To:</b> Jeff Silvestri	873-9966	

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# FAX

**From:** Peter C. Bernhard      **Date:** March 20, 2009  
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**To:** Jeff Silvestri      Fax No. 873-9966      Telephone No.

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**FAX**

**From:** Peter Bernhard      **Date:** March 20, 2009  
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**To:** Robert L. Eisenberg      Fax No. 775-786-9716      Telephone No.

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TIME USE 00'27  
PAGES SENT 3  
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Attorneys at Law

**FAX**

From: Peter Bernhard Date: March 20, 2009

C/M #: 24670/00001 Reference: Hyatt v. FTB

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To: Robert L. Eisenberg

Fax No.

Telephone No.

775-786-9716

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**Bullivant Houser Bailey PC**

Attorneys at Law

**FAX**

**From:** Peter Bernhard **Date:** March 20, 2009

**C/M #:** 24670/00001 **Reference:** Hyatt v. FTB

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**To:** James Bradshaw

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Attorneys at Law | Seattle Vancouver Portland Sacramento San Francisco Irvine Las Vegas | [www.bullivant.com](http://www.bullivant.com)

03/20/2009 12:58 FAX 7026502995

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TX/RX NO	0748
RECIPIENT ADDRESS	17757892020#2440
DESTINATION ID	
ST. TIME	03/20 12:57
TIME USE	01'07
PAGES SENT	3
RESULT	OK

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Attorneys at Law

# FAX

**From:** Peter Bernhard      **Date:** March 20, 2009  
**C/M #:** 24670/00001      **Reference:** Hyatt v. FTB

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	<u>Fax No.</u>	<u>Telephone No.</u>
<b>To:</b> James Bradshaw	775-788-2020	

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**Bullivant | Houser | Bailey PC**  
Attorneys at Law

# FAX

**From:** Peter Bernhard      **Date:** March 20, 2009  
**C/M #:** 24670/00001      **Reference:** Hyatt v. FTB

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	<u>Fax No.</u>	<u>Telephone No.</u>
<b>To:</b> Pat Lundvall	775-788-2020	

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TIME USE 01'08  
PAGES SENT 3  
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Attorneys at Law

**FAX**

**From:** Peter Bernhard. **Date:** March 20, 2009

**C/M #:** 24670/00001 **Reference:** Hyatt v. FTB

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**CERTIFICATE OF SERVICE**

I certify that I am an employee of HUTCHISON & STEFFEN, LLC. and that on this 28th day of May, 2009, I caused the above and foregoing facsimile dated May 28, 2009, to be served as follows:

- 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
- 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:

**via facsimile: 873-9966**

Pat Lundvall  
Carla Higginbotham  
MC DONALD CARANO WILSON, LLP  
2300 West Sahara Avenue, Suite 1000  
Las Vegas, NV 89102

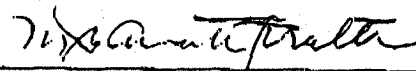
**via facsimile 775-788-2020**

James A. Bradshaw  
MC DONALD CARANO WILSON, LLP.  
100 West Liberty Street, 10<sup>th</sup> Floor  
Reno, NV 89501

**via facsimile 775/786-9716**

Robert L. Eisenberg  
LEMONS GRUNDY & EISENBERG  
6005 Plumas Street, Suite 300  
Reno, NV 89519

Attorneys for Defendant  
Franchise Tax Board of the  
State of California

  
An employee of Hutchison & Steffen, LLC.

**HUTCHISON & STEFFEN**

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:** Gilbert P. Hyatt v. Franchise Tax Board  
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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