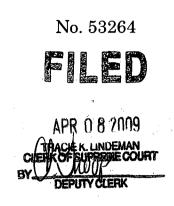
IN THE SUPREME COURT OF THE STATE OF NEVADA

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA, Appellant/Cross-Respondent, vs. GILBERT P. HYATT, Respondent/Cross-Appellant.



ORDER GRANTING MOTION FOR STAY WITHOUT BOND

This is an appeal and cross-appeal from a final judgment. Appellant sought a stay in the district court. The court determined that a stay was warranted but that a bond to secure the judgment should be required. Appellant now seeks a stay from this court, without the requirement that it post a bond. Respondent opposes the motion. Appellant also asks for leave to file a reply, which respondent opposes. Having reviewed the motion to file a reply and the opposition, we grant the motion and direct the clerk of this court to file the reply provisionally received on March 27, 2009.

We have considered appellant's motion for a stay, the opposition, and the reply, and we agree that a stay is warranted. NRAP 8(c); see also Fritz Hansen A/S v. Dist. Ct., 116 Nev. 650, 6 P.3d 982 (2000). We further conclude that a bond is not required, as appellant's ability to pay the judgment is plain and a bond would therefore be an unnecessary expense. Nelson v. Heer, 121 Nev. 832, 122 P.3d 1252 (2005).

SUPREME COURT OF NEVADA Accordingly, we grant appellant's motion and stay the district court's judgment, pending resolution of this appeal.

It is so ORDERED.

Greleit C.J. Hardesty

inu J. Cherry J.

Gibbons

 cc: Hon. Jessie Elizabeth Walsh, District Judge Lemons Grundy & Eisenberg McDonald Carano Wilson LLP/Las Vegas Pyatt Silvestri & Hanlon Bullivant Houser Bailey Hutchison & Steffen, LLC Perkins Coie Eighth District Court Clerk

SUPREME COURT OF NEVADA

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