

1 IN THE SUPREME COURT OF THE STATE OF NEVADA

2
3 FRANCHISE TAX BOARD)
4 OF THE STATE OF CALIFORNIA,)
5 Appellant/Cross-Respondent,)
6 vs.)
7 GILBERT P. HYATT,)
8 Respondent/Cross-Appellant.)

No. 53264

FILED

JUL 20 2009

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY *D. Malone*
DEPUTY CLERK

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10 **NOTICE OF CONCURRENCE**

11 In addition to serving as local counsel for the Multistate Tax Commission and the
12 Amici States, the Solicitor General by this appearance, on Nevada's behalf, wishes to
13 and does expressly adopt and urge the arguments made in Section IV of the Amici
14 States' brief; and Point Three of the Multistate Tax Commission brief, to the extent they
15 describe the impropriety of a punitive damages award. The award of punitive damages
16 against States in other States' fora is contrary to law and good policy, as set forth in the
17 briefs.

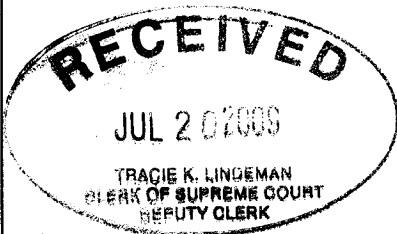
18 Respectfully submitted this 20th day of July 2009.

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CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of this Notice of Appearance were served on the following counsel of record this 20th day of July, 2009, by first class mail, postage pre-paid to the addresses show below:

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