IN THE SUPREME COURT OF THE STATE OF NEVADA

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FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA,

Appellant,

٧.

GILBERT P. HYATT,

Respondent

Supreme Court Case No. 53264

District Court Case No.: A382999

Notice of Appeal Filed March 4, 2009

MOTION FIRST PHISALLY FILE OR RESPONDENT'S ANSWERING BRIEF Tracie K. Lindeman

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Attorneys for Respondent

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Respondent/Cross-Appellant Gilbert P. Hyatt ("Hyatt"), by and through his attorneys of record, respectfully moves this Court for an order extending the due date for filing Respondent's Answering Brief. This Motion is based on NRAP 26(b), the points and authorities attached hereto, and all other papers and pleadings on file herein.¹

POINTS AND AUTHORITIES

I. INTRODUCTION

Appellant's 118-page Opening Brief was submitted on July 20, 2009, and accepted for filing as a brief in excess of thirty (30) pages on August 7, 2009. Respondent filed a motion on August 6, 2009, requesting additional time and extended pages, in the event the Court permitted Appellant's extended brief to be filed. On August 21, 2009, this Court granted Respondent's motion in part, giving Respondent 90 days from August 7, 2009 (November 5, 2009), as the due date for Respondent's Answering Brief and allowing Respondent's Answering Brief to be 20 pages longer than Appellant's Opening Brief.

In this motion, Respondent requests that this Court grant an additional 45 days for Respondent's Answering Brief to be served and filed, or through December 21, 2009. Respondent requests this additional time for several reasons: (i) as Respondent prepares his brief, addressing the Appellant's Opening Brief and the *amici* briefs (those briefs totaling 25 pages and 22 pages, respectively), as well as his own cross-appeal, he simply needs additional time to present his arguments as cogently as possible, especially in light of the overlap among the briefs of the Respondent and the two *amici*; and (ii) Respondent requires additional time to

¹ Respondent Gilbert P. Hyatt has also filed a cross-appeal, so he is a respondent and a cross-appellant, and appellant Franchise Tax Board is an appellant and a cross-respondent. Because FTB has been denominated the appellant in this matter, this Motion, for simplicity, references Hyatt as "Respondent" and FTB as "Appellant", rather than using the respondent/cross-appellant and appellant/cross-respondent designations.

address his objections to the Appellant's 93-volume Appendix and to prepare his own Respondent's Appendix, to avoid duplication and otherwise comply with NRAP 30(b)(4).

II. **LEGAL DISCUSSION**

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Pursuant to NRAP 26(b), "[t]he court for good cause shown may upon motion enlarge the time prescribed by these rules or by its order for doing any act, or may permit an act to be done after the expiration of such time...." Respondent submits that good cause exists to extend the due date for Respondent's Answering Brief, as requested in this motion.

Given the number of issues raised by Appellant's Opening Brief, the voluminous record, and the magnitude of the jury damage award, Respondent respectfully submits that additional time is appropriate for Respondent's brief. Specifically, Appellant is challenging in some fashion many if not all of the pretrial dispositive motions that were denied by the district court, many of the pretrial motions in limine ruled on by the court, and the sufficiency of the evidence as to all seven tort claims tried to a jury during a three-and-a-half-month trial. In essence, Appellant is appealing virtually every aspect of the case that was adjudicated in the district court. While Appellant sets forth certain issues and devotes many pages to them in its brief, Appellant also raises many other issues in only a few paragraphs or less, almost as an aside. But all of these issues must be fully rebutted by Respondent. In addition, Appellant has included in its Appendix many items that were not offered or admitted at trial, or that were withdrawn by Appellant at trial. Sorting through these takes considerable time to determine whether Appellant asserts that these should have been admitted or simply includes them to support its version of facts that were not presented to the jury. To do this in a complete but efficient manner, Respondent requires additional time. Responding to Appellant's amici briefs, and incorporating the response as part of the Answering Brief to Appellant's Opening Brief, again as efficiently as possible, takes additional time. It is simply taking Respondent's counsel longer to

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address and synthesize all the issues raised by Appellant and its *amici* than was anticipated in August upon first receiving Appellant's Opening Brief and the *amici* briefs.

Respondent has been working diligently on the Answering Brief and believes that the additional 45 days requested in this motion are necessary and will be beneficial in terms of the presentation of Respondent's arguments as clearly and concisely as possible.

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III. **CONCLUSION**

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For the foregoing reasons, Hyatt respectfully requests that the Court grant his Motion to Extend Time for Respondent's Answering Brief and order that Respondent's Answering Brief be due forty-five (45) days after its current due date, moving the due date from November 5, 2009, to December 21, 2009.

DATED: October 1, 2009

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CERTIFICATE OF COMPLIANCE

I hereby certify that I have read this MOTION TO EXTEND TIME FOR

RESPONDENT'S ANSWERING BRIEF, and to the best of my knowledge, information, and belief, it is not frivolous or interposed for any improper purpose. I further certify that this brief complies with all applicable Nevada Rules of Appellate Procedure, and in particular NRAP 28(e), which requires every assertion in the brief regarding matters in the record to be supported by a reference to the page of the transcript or appendix where the matter relied on is to be found. I understand that I may be subject to sanctions in the event that the accompanying brief is not in conformity with the requirements of the Nevada Rules of Appellate Procedure.

DATED: October 1, 2009.

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CERTIFICATE OF SERVICE

2 3 Pursuant to NRAP 25, I certify that I am an employee of KAEMPFER CROWELL RENSHAW GRONAUER & FIORENTINO and that on this Laday of October, 2009, I 4 5 caused the above and foregoing document entitled MOTION TO EXTEND TIME FOR 6 **RESPONDENT'S ANSWERING BRIEF** to be served by the method(s) indicated below: 7 via U.S. mail, postage prepaid; 8 \mathbf{X} via Federal Express; 9 via hand-delivery; 10 via Facsimile; 11 to the attorney(s) listed below at the address indicated: 12 James A. Bradshaw, Esq. 13 McDonald Carano Wilson LLP 100 West Liberty Street 14 10th Floor 15 Reno NV 89501 16 Pat Lundvall, Esq. McDonald Carano Wilson LLP 17 2300 West Sahara Avenue, Suite 1000 Las Vegas, Nevada 89102 18 19 Robert L. Eisenberg Lemons, Grundy & Eisenberg 20 6005 Plumas Street, Suite 300 Reno, NV 89519 21

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