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**Respond to:
Las Vegas Office**

September 11, 2009

No. 53264

VIA U.S. MAIL AND FACSIMILE

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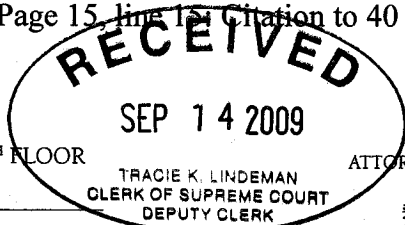
TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY S. Young
DEPUTY CLERK

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

Dear Pete:

In reviewing our Opening Brief, I learned that there were some mistakes, largely typographical, concerning factual citations in the brief. Although FTB intends to file an errata with the Nevada Supreme Court to correct these errors, I wanted to bring them to your attention as soon possible and provide you with the correct citations. The following is a list of the errors along with the corrections.

1. Page 7, line 26: Citation to 66 AA 16388 should be 66 AA 16388; 93 AA 23209-10.
2. Page 8, lines 4-5: Citation to 77 AA 17465, 17481; 71 AA 17507; 72 AA 17790, 17793, 1784; 77 AA 19048-60, 19068-71 should be 63 AA 15659, 15742; 77 AA 19048, 19068-71.
3. Page 9, line 15-16: Citation to 51 AA 12750(136) - 12755(156) should be 47 AA 11724(136) - 11735(179).
4. Page 12, line 15: Citation to 63 AA 16227 should be 63AA 16222-27.
5. Page 15, line 15: Citation to 40 AA 9880(27) should be 40 AA 9880(52).



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6. Page 15, line 20: Citation to 52 AA 12892(21) - 12893(22) should be 40 AA 9915(192-193), 9965(2) - 9966(6); 52 AA 12921(137) - 12922(138).
7. Page 19, line 13: Citation to 44 AA 10943(65) should be 44 AA 10943(165).
8. Page 19, line 21: Citation to 43 AA 1064 should be 43 AA 10654.
9. Page 19, line 22: Citation to 43 AA 10729(14) - 778(212) should be 44 AA 10754(114) - 778(212), 10814(3) - 868(220), 10903(2) - 948(185).
10. Page 21, line 7: Citation to 27 AA 6507 - 08 should be 27 AA 6509 - 10.
11. Page 25, footnote 19: Citation to 12 AA 298 - 99 should be 12 AA 2998 - 99.
12. Page 28, line 23: Citation to 93 AA 23037-41 should be 93 AA 23042-43.
13. Page 29, line 21: Citation to 3 AA 649-50 (50-51) should be 3 AA 649(46)-650(51).
14. Page 30, lines 8-9: Citation to 5 AA 1187 should be 5 AA 1189-90.
15. Page 44, footnote 44: Citation 52 AA 12820 (24-25) should appear in footnote 43.
16. Page 45, footnote 46: Citation 43 AA 10601(97) should be 43 AA 10601(197).
17. Page 52, line 18: Citation to 45 AA 11190(35) - 11203(36) should be 45 AA 11190(35) - 11203(86).
18. Page 56, line 22: Citation to 44 AA 10823(40) - 10825(40) should be 44 AA 10823(40) - 10825(48).
19. Page 59, line 2-3: Citation to 43 AA 11294(66), (69) should be 92 AA 22939-45.
20. Page 91, line 7-8: Citation to 17 AA 4160 should be 18 AA 4251.

In addition, there are several citations in FTB's Opening Brief to "54 AA 13401." This document was a notice that was sent by FTB to Mr. Hyatt with the 1992 Notice of Proposed Assessments. The particular citations to this document, which are found at pages 5, lines 19 & 23, page 71, line 5, and page 74, line 6 should have cited to Plaintiff's Trial Exhibit 112 which was the Privacy Notice sent to Mr. Hyatt with FTB's initial contact letter in 1993. After a review of Appellant's Appendix, it appears that this exhibit was inadvertently omitted. Please advise if you intend to include Plaintiff's Trial Exhibit 112 in Respondent's Appendix. If you do not, FTB



will file a Supplemental Appendix submitting this document along with FTB's Errata to the Opening Brief. Thank you for your prompt response.

Sincerely,


PAT LUNDVALL

cc: Clerk, Nevada Supreme Court (via U.S. Mail and facsimile)
Mark Hutchison (via facsimile only)
Don Kula (via facsimile only)