

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.

No. 53264

FILED

MAR 12 2010


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

ORDER REGARDING SECOND SUPPLEMENT TO
NOTICE OF APPEAL

Appellant/cross-respondent Franchise Tax Board has filed a second supplement to its notice of appeal to include, within its appeal, a challenge to a recent district court order awarding respondent/cross-appellant Gilbert Hyatt costs. This order is independently appealable as a special order after final judgment, NRAP 3A(b)(2), and Franchise Tax Board timely filed its second supplemental notice of appeal; thus, the issue is properly before this court. As briefing has already commenced in this appeal, we conclude that the parties shall file separate supplemental briefs addressing solely the award of costs issues. Franchise Tax Board shall have 75 days from the date of this order to file and serve its supplemental opening brief. Hyatt shall have 30 days from the date the supplemental opening brief is served to file and serve his supplemental answering brief. Franchise Tax Board shall have 30 days from the date the supplemental answering brief is served to file and serve a supplemental reply brief. The supplemental briefs shall be limited to the

issues involving the award of costs; any briefing outside the award of costs issues will be disregarded.

It is so ORDERED.

, C.J.

cc: Lemons, Grundy & Eisenberg
McDonald Carano Wilson LLP/Las Vegas
McDonald Carano Wilson LLP/Reno
Hutchison & Steffen, LLC
Kaempfer Crowell Renshaw Gronauer & Fiorentino
Perkins Coie
Attorney General/Carson City
Multistate Tax Commission
Utah Attorney General's Office