## IN THE SUPREME COURT OF THE STATE OF NEVADA

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA,

Appellant/Cross-Respondent

GILBERT P. HAYTT,

Respondent/Cross-Appellant.

DEC 0 9 2010

In sola

FILED

Case No. 53264

## **NOTICE OF SUBMISSION OF FTB'S EMBEDDED SUPPLEMENTAL BRIEFS REGARDING COSTS**

Please take notice that pursuant to NRAP 28(e) and 30(f)(2), and for the convenience of the Court in reviewing the large and unwieldy record in this case, Appellant/Cross-Respondent Franchise Tax Board of the State of California ("FTB") hereby submits its embedded Supplemental Opening and Reply Briefs Regarding Costs in electronic form. As noted in FTB's Reply Brief in the main appeal, FTB has provided these embedded briefs in order to assist the Court in verifying every factual and legal citation in its briefs. See Appellants' Reply Brief at 3 n.12. We also believe these embedded briefs will save an enormous amount of time for the Court and its staff in reviewing legal authorities and appendix pages cited in the briefs. The appendices filed by the parties on the cost issue consist of 28 volumes (approximately 7,000 pages), and there are hundreds of legal authorities cited in the briefs. By using the embedded briefs, these cited materials can be obtained and viewed directly from the briefs, without the necessity of going to other sources outside the briefs (such as Westlaw or the separate appendix discs that the parties submitted with their briefs).

In order to assist the Court in using these embedded briefs, FTB provides the following explanation and instructions:

onic brief (or "e-brief") is a PDF file that contains a legal brief as well as 27 naterial in the brief, such as case law, appendix pages, prior briefs, all of the referenced 28 TRACIE K. LINDEMAN CLERK OF SUPREME COURT DEPUTY CLERK

1

۱,

1

2

3

4

5

6

7

8

9

10

18

19

20

21

22

23

24

25

26

v.

1

2

3

4

statutes, etc. Each citation has been hyperlinked, and clicking on a link will bring you to a different page in the document that contains the referenced material.<sup>1</sup>

The e-briefs have been loaded onto the DVD-ROM disc submitted herewith. Place the disc into your computer, go to "My Computer," double-click on your DVD drive (usually drive D), and drag and drop the PDF files to your Desktop. (You can also move them to "My Documents" or any other location that you prefer.)

Once the e-briefs have been transferred to your computer, simply double-click on one of the files to open it. If you receive a message that "this file appears to use a new format that this version of Acrobat does not support," just click OK to disregard the message.

To use the e-brief, scroll through the pages to read the brief as you would any other document. When you get to a citation to the appendix or to a legal authority, it will be underlined in blue as an embedded hyperlink. If you want to review the document cited in the brief, simply click on the blue citation and it will jump you forward in the document to the referenced legal authority or appendix page. To return back to the page in the brief that you were viewing prior to clicking on the hyperlink, click the back arrow button on the toolbar (which will be either green or blue, depending on the version of Acrobat that you have.) $^{2}$ 

19 Sometimes, if you have scrolled a few pages into the legal authority or the document you are reviewing at the appendix location, you will need to click on the back 20 21 arrow button a few extra times to return to the actual brief page from which you started.

22 23

18

- 24
- 25

26

27

<sup>2</sup> If you do not have the back arrow button at all on your toolbar, you may need to add the "Page Navigation" toolbar. To do this, right-click anywhere on an empty part of Acrobat's toolbar and make sure "Page Navigation" is checked. If at this point you still do not have the back arrow button, right-click again on your toolbar, choose "More Tools," scroll down until you find the "Previous View" and "Next View" options, and checkmark both of them. Click **OK**, and you should now see the back arrow button.

28

<sup>&</sup>lt;sup>1</sup> In order to open the e-briefs, you must have Adobe Acrobat. If you do not already have a copy of Acrobat, go to www.adobe.com and find the "Get Adobe Reader" button. Follow the instructions to download and install the program.

FTB respectfully submits these embedded briefs and instructions for the convenience of the Court and in the interest of providing an efficient and accurate method for the Court to review the extensive record in this case.

DATED: December 9, 2010.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

MCDONALD-CARANO-WILSON 100 WEST LIBERTY STREFT, 10" FLOOR • RENO, NEVADA 89501 ROL BOX 2670 • RENO, NEVADA 89501 PHONE 775-788-2000 • FAX 775-788-2020 By:

3761)

MEGAN STARICH (NSBN 11284) 2300 West Sahara Avenue, Suite 1000 Las Vegas, NV 89102 Telephone No. (702) 873-4100 Facsimile No. (702) 873-9966

ROBERT L. EISENBERG (NSBN 0950) LEMONS, GRUNDY, & EISENBERG 6005 Plumas Street, Suite 300 Reno, Nevada 89519 Telephone No.: (775) 786-6868 Facsimile No. (775) 786-9716

Attorneys for Defendant Franchise Tax Board of the State of California

## **CERTIFICATE OF SERVICE**

Pursuant to NRAP 25, I hereby certify, under penalty of perjury, that I am an employee of McDonald Carano Wilson LLP and that on this date I caused to be delivered in the United States mail, enclosed in a sealed envelope, upon which first class postage was fully prepaid and affixed thereto, a true copy of the Notice of Submission of FTB's Embedded Supplemental Briefs Regarding Costs, addressed to the individual listed below at his last known business address as follows:

Peter C. Bernhard, Esq. Kaempfer Crowell Renshaw Gronauer Fiorentino 8345 West Sunset Road, Suite 250 Las Vegas, NV 89113 Attorneys for Gilbert P. Hyatt

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

MCDONALD-CARANO-WILSON 100 WEST LIBERTY STREET, 10"1 FLOOR • RENO, NEVADA 89501 PLONE 775-788-2000 • FAX 775-788-2020 PHONE 775-788-2000 • FAX 775-788-2020

Donald J. Kula, Esq. Perkins Coie 1888 Century Park East, Suite 1700 Los Angeles, CA 90067-1727 Attorneys for Gilbert P. Hyatt

C. Wayne Howle Solicitor General, State of Nevada Local Counsel 100 North Carson Street Carson City, NV 89701 Mark A. Hutchison, Esq. Hutchison & Steffen Peccole Professional Park 10080 West Alta Drive, Suite 200 Las Vegas, NV 89145 Attorneys for Gilbert P. Hyatt

Bruce J. Fort, Counsel Multistate Tax Commission 444 N. Capitol Street, N.W., Suite 425 Washington, D.C. 20001-8699

Clark L. Snelson Utah Assistant Attorney General 160 East 300 South 5<sup>th</sup> Floor Salt Lake City, UT 84114

DATED: December 9, 2010

An Employee of McDonald Carano Wilson LLP