

1 IN THE SUPREME COURT OF THE STATE OF NEVADA

2 FRANCHISE TAX BOARD OF THE  
3 STATE OF CALIFORNIA,

Case No. 53264

4 Appellant/Cross-Respondent

**FILED**

5 v.

JAN 20 2011

6 GILBERT P. HAYTT,

TRACIE K. LINDEMAN  
CLERK OF SUPREME COURT  
BY *[Signature]*

7 Respondent/Cross-Appellant.

8 **FTB'S NOTICE OF SUBMISSION OF RESPONDENT'S EMBEDDED BRIEFS**

9  
10 Please take notice that pursuant to NRAP 28(e) and 30(f)(2), and for the  
11 convenience of the Court in reviewing the large and unwieldy record in this case,  
12 Appellant/Cross-Respondent Franchise Tax Board of the State of California ("FTB"), in  
13 addition to its own embedded briefs in this appeal previously submitted, hereby submits  
14 Respondent's embedded Answering and Opening Cross-Appeal Brief, Reply Cross-  
15 Appeal Brief, and Supplemental Answering Brief Regarding Costs in electronic form.  
16 As noted in FTB's Reply Brief in the main appeal, FTB has provided these embedded  
17 briefs in order to assist the Court in verifying every factual and legal citation in the  
18 parties' briefs. See Appellants' Reply Brief at 3 n.12. We also believe these embedded  
19 briefs will save an enormous amount of time for the Court and its staff in reviewing legal  
20 authorities and appendix pages cited in the briefs.<sup>1</sup> The appendices filed by the parties in  
21 this case consist of a total of 263 volumes (approximately 65,000 pages), and there are  
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23  
24 <sup>1</sup> Indeed, many of the citations in Hyatt's briefs do not actually direct the Court to  
25 any appendix filed in this appeal, making it difficult to verify his citations to the record.  
26 For example, Hyatt provides citations again and again to "RT" followed by a date and  
27 page number, yet he provides no appendix citations (either to his own or to FTB's) for  
28 these cites. See e.g., Respondent's Answering Brief at 11, n.15-18. Hyatt explains in his  
Answering Brief that "RT" refers to "Reporters Transcript from the trial conducted in the  
District Court." *Id.* at 10, n.12. However, Hyatt has made finding these cited pages quite  
difficult because he has not provided the Court with copies of these transcripts in his  
appendix as directed by NRAP 30. In order to provide the Court with an efficient way to  
check the accuracy of these citations, FTB has provided links to the locations in its  
appendix that contain the trial transcript excerpts to which Hyatt has cited.

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1 hundreds of legal authorities cited in the briefs. By using the embedded briefs, these  
2 cited materials can be obtained and viewed directly from the briefs, without the necessity  
3 of going to other sources outside the briefs (such as Westlaw or the separate appendix  
4 discs that the parties submitted with their briefs).

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

7 An electronic brief (or “e-brief”) is a PDF file that contains a legal brief as well as  
8 all of the referenced material in the brief, such as case law, appendix pages, prior briefs,  
9 statutes, etc. Each citation has been hyperlinked, and clicking on a link will bring you to  
10 a different page in the document that contains the referenced material.<sup>2</sup>

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

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

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

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26  
27 <sup>2</sup> In order to open the e-briefs, you must have Adobe Acrobat. If you do not  
28 already have a copy of Acrobat, go to [www.adobe.com](http://www.adobe.com) and find the “Get Adobe Reader”  
button. Follow the instructions to download and install the program.

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Acrobat that you have.)<sup>3</sup>

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 arrow button a few extra times to return to the actual brief page from which you started.

FTB respectfully submits Respondent's 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: January 20, 2011.

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<sup>3</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.

  
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1 **CERTIFICATE OF SERVICE**

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

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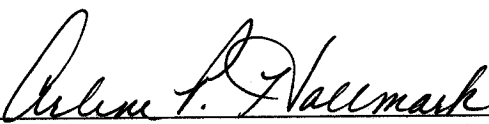
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25  
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