

**KAEMPFER CROWELL RENSHAW
GRONAUER & FIORENTINO**
8345 WEST SUNSET RD., SUITE 250
Las Vegas, NV 89113
Telephone: (702) 792-7000
Facsimile: (702) 796-7181

1 Please take notice that pursuant to NRCP 28(e) and 30(f)(2), and for the convenience of
2 the Court in reviewing the large record in the case, Respondent/Cross-Appellant Gilbert P. Hyatt
3 (“Hyatt”) hereby submits his embedded Answering Brief and Opening Cross Appeal Brief, his
4 embedded Reply Brief on Cross-Appeal, and his embedded Answering Brief on Cost Appeal in
5 electronic form.

6
7 In order to assist the Court in using the embedded briefs, the following explanation and
8 instructions are provided:

9 Enclosed herewith are ten (10) copies of a DVD disk for use by the Court and its staff.
10 Additional copies of the DVD disk will be supplied upon request.

11 The FTB Notice of Submission of Respondent’s Embedded Briefs in its footnote 1
12 complains about Hyatt’s citations to the Reporter’s Transcript in his briefs. That complaint is
13 nonsensical given that the appellant (FTB) was required to, and did, include the Reporter’s
14 Transcript in its appendix and Hyatt’s briefs cite to that transcript so the correct transcript
15 testimony can easily be found. Further, the embedded briefs submitted herewith link to those
16 pages from FTB’s appendix. Therefore, Hyatt’s embedded briefs, discussed below, make his
17 citation method, including the Reporter’s Transcript references, easy to use, user friendly, and
18 very flexible.
19

20 An electronic brief (or “e-brief”) is a PDF file that contains a legal brief by itself. The
21 referenced material, such as case law, appendix pages (included in the Record on appeal),
22 statutes, and other authorities are presented as individual PDF files organized in a logical
23 folder/file structure separate from the e-brief. Each citation in the e-brief has been linked
24 (hyperlinked) to the location in the document that is cited. Citations that are underlined in blue
25 in the embedded brief are embedded hyperlinked citations. Clicking on an embedded
26
27
28

1 hyperlinked citation (source) will display the cited (destination) material on the screen.¹ The
2 cited document, as with the embedded brief, can be navigated through with the conventional
3 Windows navigational tools; e.g., with the “page up” and “page down” keys on the keyboard,
4 with the arrow keys on the keyboard, and with the Windows “Find” tool.

5 The e-briefs and the referenced material are stored on the DVD disc in “PDF” file
6 format.²

7
8 The folder/file structure for all of the folders/files on the DVD disk is organized in a
9 clear outline-type presentation to show the location of the embedded e-briefs and the individual
10 reference materials. The reference materials for each e-brief are stored individually in the
11 folder/file structure, rather than combined all together in a single composite file. Windows
12 “Explorer” can be used to show this folder/file structure containing the e-briefs and the
13 individual reference materials.³ Each e-brief can be scrolled through to read the brief and the
14 cites in the brief can be accessed by clicking on the hyperlinked cites in the e-brief. This
15 folder/file structure can also be used as a research tool as the various individual files (e-briefs
16 and reference materials) are placed in well identified folders in an outline-type format and can
17 be opened individually by double-clicking on the file name.

18
19
20
21 ¹ The linking tool in Adobe Acrobat is used for this purpose. For best results, Version X of Adobe Acrobat should
22 be used. A suitable Adobe Acrobat Reader can be obtained for free from the internet. Go to www.adobe.com,
23 click on “Downloads”, and find the “Get Adobe Reader” button. Follow the instructions to download and install
24 the program. This will be the “Acrobat Reader,” version X. These instructions assume that “Acrobat Reader”
25 version X is being used. Other versions of the program may operate slightly differently. Hyatt’s attorneys are
26 available to assist and answer any questions that arise.

27 ² To access the e-briefs and the embedded materials, place the DVD disk into a computer DVD drive. A DVD
28 screen should open within a minute. If the DVD drive does not automatically open a screen with folders and PDF
documents, click on “My Computer” and double-click on the DVD drive (usually drive D or E). The DVD screen
should open, displaying the folders containing the embedded briefs and reference materials in a logical folder
structure.

³ Windows “Explorer” can be opened by right-clicking on the “Start” button, which is usually located at the lower
left corner of the Windows screen, and then left-clicking on “Explore”.

1 The hyperlinked features of the embedded briefs can be operated from the DVD disk or
2 the folder/file structure can be copied from the DVD disk to the computer hard drive and
3 operated from the hard drive. The hyperlinked features will operate faster from the hard drive.
4 However, when copied to a computer hard drive, the folder/file structure must be preserved for
5 the hyperlinking to operate properly. For example, new folders or files should not be inserted
6 within the folder/file structure and the names of folders or files in this folder/file structure
7 should not be changed. The folder structure is as follows:
8

- 9 1. Folder 01: Embedded Hyatt Briefs
- 10 2. Folder 02: Appendices, Exhibits, and Citations
 - 11 a. Folder 02A: FTB's Appendix, Opening Brief
 - 12 b. Folder 02B: Hyatt's Appendix, Answering & Cross Appeal Brief
 - 13 c. Folder 02C: Hyatt's Appendix, Answering Brief
 - 14 d. Folder 02D: FTB's Appendix, Supp. Opening Brief Regarding
 - 15 Costs
 - 16 e. Folder 02E: Hyatt's Appendix, Supp. Answering Brief Regarding
 - 17 Costs
 - 18 f. Folder 02F: Hyatt's Appendix, Supp. Answering Brief Regarding
 - 19 Costs
 - 20 g. Folder 02G: FTB's Citations, Reply Cross-Appeal Brief
 - 21 h. Folder 02H: Hyatt's Citations, Reply Cross-Appeal Brief
 - 22 i. Folder 02I: Briefs Referenced In Hyatt's Briefs

23 To review a particular e-brief, click on the corresponding PDF icon in "Folder 1:
24 Embedded Hyatt Briefs". The pages of the e-brief can then be scrolled through to read the brief
25 on the screen.
26
27
28

1 Hyatt's embedding structure, with individual PDF files carefully organized in an
2 informative folder structure, provides many advantages over the other embedding method which
3 packs together all of the cited documents with the embedded brief in a single enormous (e.g.,
4 over one 1,000 megabyte) PDF file. For example, with Hyatt's embedding structure, 2, or 3, or
5 4, or many more linked pages from different documents can be opened and positioned on the
6 screen at the same time. This permits the user to arrange different non-overlapping pages on the
7 screen for simultaneously viewing of different pages (including the source page and multiple
8 destination pages), or to find a page of interest instantaneously by arranging different pages
9 overlapping on the screen and by clicking on the one of interest to come to the surface
10 (including the source page and multiple destination pages), or by combinations of these two
11 methods. Any one of these pages can be removed from the screen at any time by clicking on the
12 "X" in the upper right corner of the screen associated with the page to be removed. Thus,
13 multiple pages can be added to the screen, viewed on the screen, and removed from the screen at
14 will.

17 The various briefs are duplicated in "Folder 02I: Briefs Referenced In Hyatt's Briefs",
18 which permits different pages of different briefs to be introduced onto the screen, together with
19 destination pages, to permit the above described multiple page display format to be used with
20 different briefs as well as with different cited documents.

22 Hyatt's embedding structure allows different documents to be brought to the screen by
23 different methods. The first method is, of course, to click on a blue-underlined cite in an
24 embedded brief. A second method is to return to the folder structure shown with "Explorer" or
25 with the DVD disk, find and double-click on a PDF file of interest (which will then open), and
26 position the page of interest on the screen with any other pages that had previously been opened
27 and positioned on the screen. This feature is not available with the other embedding method
28

1 which packs together all of the cited documents with the embedded brief in a single enormous
2 PDF file.

3 The tool-bar at the bottom of the screen will keep track of all of the files that are open on
4 the screen. These files can be selectively closed, as an alternative to the above discussed “X”ing
5 out, by right-clicking on the file name in the tool-bar at the bottom of the screen and then
6 clicking on “Close” in the resulting pull-down menu. If the open files are of a quantity that they
7 fill up the tool-bar, they will be combined in a common location in the tool-bar, which can be
8 opened to display the files contained therein by clicking on it.

9 The various documents will remain on the screen in the selected positions until they are
10 removed by being closed through the tool-bar at the bottom of the screen or by being closed
11 through “X”ing out on the page screen, as discussed above. The user can change screens (e.g.,
12 from an overlaid page screen to an “Explorer” screen, and back to the overlaid page screen) at
13 will and can add documents, delete documents, and move documents around on the screen at
14 will. The user is not limited to merely going back and forth between an embedded brief and
15 one-at-a-time cited documents as with the other embedding method that has all of the cited
16 documents packed together with the embedded brief in a single enormous PDF file.

17 The “Folder 1” (source) files and Folder 2 (destination) files can be searched using the
18 Acrobat search tools.

19 Any part of the “Folder 1” (source) files and Folder 2 (destination) files can be excerpted
20 using the Acrobat copy and paste tools, by selecting the material to be excerpted and then
21 copying and pasting the selected material.⁴

22 Hyatt respectfully submits these embedded briefs and instructions for the convenience of
23 the Court, to allow a more efficient process for reviewing the briefs and the record on the
24

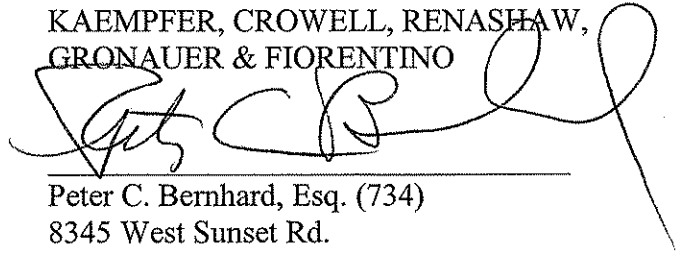
25
26
27
28 ⁴ The excerpts are usually good quality but are not perfect (the excerpts may have typographical-type errors caused by imperfect OCR conversion to text) and thus need to be proof read if a perfect copy is needed.

1 appeal, the supplemental appeal regarding costs, and the cross-appeal regarding economic
2 damages.

3 Dated this 3 day of February, 2011.
4

5 HUTCHISON & STEFFEN, LTD.
6 Mark A. Hutchison, Esq. (4639)
7 10080 Alta Drive
8 Suite 200
9 Las Vegas, Nevada 89145

10 KAEMPFER, CROWELL, RENASHAW,
11 GRONAUER & FIORENTINO



12 Peter C. Bernhard, Esq. (734)
13 8345 West Sunset Rd.
14 Suite 250
15 Las Vegas, Nevada 89113
16 (702) 792-7000

17 PERKINS COIE LLP
18 Donald J. Kula, California Bar No. 144342
19 1888 Century Park East, Suite 1700
20 Los Angeles, CA 90067-1721
21 (310) 788-9900

22 *Attorneys for Respondent Gilbert P. Hyatt*
23
24
25
26
27
28

KAEMPFER CROWELL RENSHAW
GRONAUER & FIORENTINO
8345 WEST SUNSET RD., SUITE 250
Las Vegas, NV 89113
Telephone: (702) 792-7000
Facsimile: (702) 796-7181

**KAEMPFER CROWELL RENSHAW
GRONAUER & FIORENTINO**
8345 WEST SUNSET RD., SUITE 250
Las Vegas, NV 89113
Telephone: (702) 792-7000
Facsimile: (702) 796-7181

CERTIFICATE OF SERVICE

Pursuant to NRAP 25, I certify that I am an employee of **KAEMPFER CROWELL RENSHAW GRONAUER & FIORENTINO** and that on this ___ day of February, 2011, I caused the above and foregoing document entitled **NOTICE OF SUBMISSION OF HYATT'S EMBEDDED (i) ANSWERING BRIEF AND OPENING CROSS APPEAL BRIEF; (ii) REPLY BRIEF ON CROSS APPEAL; AND (iii) ANSWERING BRIEF ON COST APPEAL** to be served as follows:

- by placing same to be deposited for federal express mailing in the United States, in a sealed package upon which postage was prepaid in Las Vegas Nevada; and/or
- Pursuant to EDCR 7.26, to be sent via facsimile; and/or
- to be hand-delivered;

to the attorney(s) listed below at the address and/or facsimile number indicated below:

James A. Bradshaw, Esq.
McDonald Carano Wilson LLP
100 West Liberty Street
10th Floor
Reno NV 89501

Patricia Lundvall, Esq.
McDonald Carano Wilson LLP
2300 West Sahara Avenue, Suite 1000
Las Vegas, Nevada 89102

Robert L. Eisenberg
Lemons, Grundy & Eisenberg
6005 Plumas Street, Suite 300
Reno, NV 89519

Nevada Supreme Court
Clerk of Courts
201 South Carson Street
Suite 250
Carson City, NV 89701

KAEMPFER CROWELL RENSHAW
GRONAUER & FIORENTINO
8345 WEST SUNSET RD., SUITE 250
Las Vegas, NV 89113
Telephone: (702) 792-7000
Facsimile: (702) 796-7181

- 1 Bruce J. Fort, Counsel
Multistate Tax Commission
- 2 444 N. Capitol Street, N.W., Suite 425
- 3 Washington, DC 20001-8699

- 4 Clark L. Snelson
Utah Assistant Attorney General
- 5 160 East 300 South 5th Floor
- 6 Salt Lake City, UT 84114

- 7 C. Wayne Howle
Solicitor General, State of Nevada
- 8 Local Counsel
- 9 100 North Carson Street
Carson City, NV 89701


An employee of **KAEMPFER CROWELL**
RENSHAW GRONAUER & FIORENTINO

- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28