IN THE SUPREME COURT OF NEVADA

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA,	Case No. 53264
Appellant/Cross-Respondent, vs.	Electronically Filed Apr 17 2012 09:11 a.m.
GILBERT P. HYATT,	Tracie K. Lindeman Clerk of Supreme Court
Respondent/Cross-Appellant.	

NOTICE OF APPEARANCE

Please take notice that DANIEL F. POLSENBERG of the law firm of Lewis and Roca LLP, enters his appearance in the above-captioned case as attorney for respondent/cross-appellant GILBERT P. HYATT. NRAP 46(a)(2).

DATED this 16th day of April, 2012.

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BY: s/Daniel F. Polsenberg

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that this document was filed electronically with the Nevada Supreme Court on the 16th day of April, 2012, Electronic service of the foregoing NOTICE OF APPEARANCE shall be made in accordance with the Master Service List as follows:

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I further certify that I served a copy of this document by mailing a true and correct copy thereof, postage prepaid, at Las Vegas, Nevada, addressed as follows:

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