

IN THE SUPREME COURT OF THE STATE OF NEVADA

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FRANCHISE TAX BOARD OF THE  
STATE OF CALIFORNIA,

Case No. 53264

No. 53264  
Appellant/Cross-Respondent,

Electronically Filed  
Oct 06 2014 09:06 a.m.  
Tracie K. Lindeman  
Clerk of Supreme Court

vs.

GILBERT P. HYATT,

Respondent/Cross-Appellant.  
\_\_\_\_\_ /

**MOTION FOR PERMISSION TO FILE PETITION FOR  
REHEARING IN EXCESS OF WORD LIMIT**

Pursuant to NRAP 40(b)(3), appellant Franchise Tax Board (FTB) moves for permission to file a petition for rehearing in excess of 4,667 words. The proposed petition, which is being submitted with this motion, contains 8,132 words. NRAP 40(b)(3) allows the court to grant permission for an oversized petition for rehearing. This case is sufficiently extraordinary and compelling to justify the additional length.


This is an appeal from a judgment on a jury verdict against FTB in an amount in excess of \$490 million. The briefs filed by the parties (not counting amici briefs) totalled more than 400 pages. The appendices contained more than 35,000 pages. The court's opinion, which reversed in part and affirmed in part, was an extraordinary 68 pages in length, discussing numerous issues.

FTB's proposed rehearing petition raises significant issues relating to matters we believe the court overlooked or misapprehended in the opinion.

Considering the complexity of this appeal, these issues need to be explained thoroughly, to provide the court with sufficient information with which to decide the rehearing petition. FTB's attorneys have edited the petition several times, and we have attempted to limit the length of the petition without harming its ability to provide the court with enough information. We respectfully contend that the petition cannot be shortened any more, without negatively impacting its value to the court.

Accordingly, we request the court to grant permission for FTB to file a petition for rehearing containing 8,132 words.

Dated: Oct. 3, 2014

  
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Attorneys for Appellant  
Franchise Tax Board of the State of  
California

1 **CERTIFICATE OF MAILING**

2 I certify that I am an employee of Lemons, Grundy & Eisenberg and that on this date  
3 Appellant's motion for permission to file petition for rehearing in excess of word limit was filed  
4 electronically with the Clerk of the Nevada Supreme Court, and therefore electronic service was  
5 made in accordance with the master list as follows:

6 Peter Bernhard  
7 Mark Hutchison  
8 Pat Lundvall  
9 Michael Wall  
10 Daniel Polsenberg

11 I further certify that on this date I served a copy, postage prepaid, by U.S. Mail to:

12 Donald J. Kula  
13 Perkins Coie  
14 1888 Century Park East, Suite 1700  
15 Los Angeles, California 90067-1721

16 DATED: October 3, 2014

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18 *Margie Neri*  
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