## IN THE SUPREME COURT OF THE STATE OF NEVADA

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA,
Appellant/Cross-Respondent,
vs.
GILBERT P. HYATT,
Respondent/Cross-Appellant.

No. 53264

FILED

NOV 2 5 2014

CLERK OF SUPPLIES COURT

DEPUTY CLERK

## ORDER DENYING PETITIONS FOR REHEARING

Having considered the parties' petitions for rehearing and the answers thereto, we deny both petitions. NRAP 40(c).

It is so ORDERED.1

Gibbons

- welest.

 ${\bf Hardesty}$ 

Douglas ,

Pickering

Control

Parraguirre

Cherry

<sup>1</sup>The Honorable Nancy M. Saitta, Justice, voluntarily recused herself from participation in the decision of this matter.

J.

J.

J.

J.

cc: McDonald Carano Wilson LLP/Reno
Lemons, Grundy & Eisenberg
Lewis Roca Rothgerber LLP/Las Vegas
Perkins Coie
Hutchison & Steffen, LLC
Kaempfer Crowell/Las Vegas
Attorney General/Carson City
Utah Attorney General's Office
Eighth District Court Clerk