Supreme Court of the United States Office of the Clerk Washington, DC 20543-0001

April 19, 2016

Clerk

Supreme Court of Nevada Supreme Court Building 201 S. Carson Street, Suite 201 Carson City, NV 89701-4780

> Re: Franchise Tax Board of California v. Gilbert P. Hyatt No. 14-1175 (Your No. 53264)

Scott S. Harris Clerk of the Court (202) 479-3011

FILED APR 2 5 2016

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Dear Clerk:

The enclosed opinion of this Court was announced today in the above stated case.

The judgment or mandate of this Court will not issue for at least twenty-five days pursuant to Rule 45. Should a petition for rehearing be filed timely, the judgment or mandate will be further stayed pending this Court's action on the petition for rehearing.

Sincerely,

Scott S. Harris, Clerk

by

Denise McNerney Merits Case Clerk (202) 479-3032

