

**IN THE SUPREME COURT OF THE STATE OF NEVADA**

**Case No. 53264**

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA

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Elizabeth A. Brown  
Clerk of Supreme Court

Appellant/Cross-Respondent,

v.

GILBERT P. HYATT,

Respondent/Cross-Appellant

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APPEAL FROM JUDGMENT – EIGHTH JUDICIAL DISTRICT COURT  
STATE OF NEVADA, CLARK COUNTY  
HONORABLE JESSIE WALSH, DISTRICT JUDGE

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**APPELLANT’S MOTION FOR AN EXTENSION OF TIME TO FILE  
SUPPLEMENTAL REPLY BRIEF**

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Franchise Tax Board of the State of California*

Pursuant to NRAP 26(b)(1), appellant/cross-respondent Franchise Tax Board of the State of California (“FTB”) respectfully moves the Court to extend the deadline for the filing of FTB’s Supplemental Reply Brief. On August 29, 2016, the Court entered an order that extended the time for Respondent Gilbert Hyatt’s (“Hyatt”) to file his Supplemental Answering Brief. *See* Order Granting Motion, Doc. No. 16-26867 (the “Order”). The Order set FTB’s deadline for filing and serving a Supplemental Reply Brief as 15 days from the date Hyatt filed and served his Supplemental Answering Brief. *See id.* Hyatt filed and served his brief on October 25, setting FTB’s deadline as November 9.

Pursuant to NRAP 26(b), FTB now asks the Court to extend the November 9 deadline to and including December 2, at which time the parties’ supplemental briefing shall be complete. This is FTB’s first request regarding the Supplemental Reply Brief, although both parties requested previous extensions regarding FTB’s Supplemental Opening Brief and Hyatt’s Supplemental Answering Brief.

NRAP 26(b) allows the court to extend the time prescribed by its Order upon a showing of good cause. FTB respectfully submits that good cause exists here to extend the deadlines. Hyatt’s Supplemental Answering Brief is 47 pages and makes numerous representations regarding the 17-year procedural history of this case that FTB must address. Hyatt also challenges FTB’s preservation of certain arguments. FTB submits that to adequately respond to Hyatt’s contentions with

appropriate record citations, case law and other legal authority will take longer than the 15 days that the Order grants FTB.

Because of the intervening Thanksgiving holiday and a two-day hearing in another matter prior thereto that FTB's counsel must prepare for and attend, FTB respectfully requests that the Court extend the deadline for FTB's Supplemental Reply Brief to and including December 2, 2016.

Dated this 31st day of October, 2016.

McDONALD CARANO WILSON LLP

By: /s/  
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**CERTIFICATE OF SERVICE**

Pursuant to NRCP 5(b), I certify that I am an employee of McDonald Carano Wilson LLP and on the 31st day of October, 2016, I certify that I electronically filed the foregoing with the Clerk of the Court by using the ECF system which served the following parties electronically:

Peter Bernhard  
Mark Hutchinson  
Michael Wall  
Daniel Polsenberg  
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I further certify that on this date I served a copy, postage prepaid, by U.S.

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