

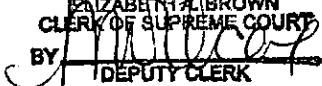
IN THE SUPREME COURT OF THE STATE OF NEVADA

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

No. 53264

FILED

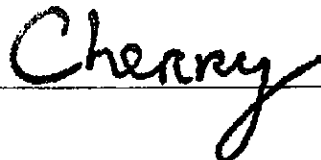
JAN 12 2017

ELIZABETH A. BROWN  
CLERK OF SUPREME COURT  
BY  DEPUTY CLERK

ORDER GRANTING MOTION

Appellant/cross-respondent Franchise Tax Board of the State of California has filed a request that this court take judicial notice of certain publicly available documents from the ongoing companion case to this appeal in respondent/cross-appellant Gilbert Hyatt's administrative appeal against the FTB. Hyatt disputes the FTB's characterization of the import of the documents but supports the request for judicial notice. Although this court will not generally take judicial notice of records in another and different case, an exception exists where there is a "close relationship" between the cases. *Occhiuto v. Occhiuto*, 97 Nev. 143, 145, 625 P.2d 568, 569 (1981); see also *Mack v. Estate of Mack*, 125 Nev. 80, 91-92, 206 P.3d 98, 106 (2009) (discussing when this court will take judicial notice of judicial records in other cases). Cause appearing, the motion is granted.

It is so ORDERED.

 C.J.

cc: McDonald Carano Wilson LLP/Reno  
Lewis Roca Rothgerber Christie LLP/Las Vegas