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 OCT 3 0 2017 ELIZABETH A. BROWN CLERK OF SUPREME COURT BY S. Young DEPUTY CLERK OF

ORDER DIRECTING ANSWER TO PETITION FOR REHEARING

Appellant has petitioned this court for rehearing of the opinion entered by this court on September 14, 2017. Having reviewed the petition, it appears that an answer will assist the court in resolving the issues presented. Accordingly, respondent shall have 15 days from the date of this order within which to file and serve an answer to the petition. *See* NRAP 40.

It is so ORDERED.

Cherry . C.J.

cc: McDonald Carano LLP/Reno Lewis Roca Rothgerber Christie LLP/Las Vegas Lemons, Grundy & Eisenberg Hutchison & Steffen, LLC Kaempfer Crowell/Las Vegas Perkins Coie, LLP

SUPREME COURT OF NEVADA