IN THE SUPREME COURT FOR STATE OF NEVADA

DEJA VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a *Deja Vu Showgirls*, LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a *Little Darlings*, K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*, OLYMPUS GARDEN, INC., d/b/a *Olympic Garden*, SHAC, L.L.C. d/b/a *Sapphire*, THE POWER COMPANY, INC., d/b/a *Crazy Horse Too Gentlemen's Club*, D. WESTWOOD, INC., d/b/a *Treasures*, and D.I. FOOD & BEVERAGE OF LAS VEGAS, LLC, d/b/a *Scores*,

Appellants,

vs.

NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, in her Official Capacity Only,

Respondents.

Supreme Court Case No. 59752

District Court Case No. A558970

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<u>APPELLANTS' APPENDIX</u>
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[1] Because the case below (A554970) and "Case 1" (A533273) were coordinated (Order of August, 4, 2010, App.Apx. 1699-1702) and later consolidated (Order of April 6, 2011, App.Apx. 2638-2640) the relevant documents for both actions are included in an abundance of caution.

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REQT
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DISTRICT COURT

CLARK COUNTY, NEVADA

DEJA VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a *Deja Vu Showgirls*, LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a *Little Darlings*, K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*, OLYMPUS GARDEN, INC., d/b/a *Olympic Garden*, SHAC, L.L.C. d/b/a *Sapphire*, THE POWER COMPANY, INC., d/b/a *Crazy Horse Too Gentlemen's Club*, D. WESTWOOD, INC., d/b/a *Treasures*, and D.I. FOOD & BEVERAGE OF LAS VEGAS, LLC, d/b/a *Scores*	**CASE NO. A533273** **DEPT. NO. IX**
Plaintiffs,	
v.	
NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, in her official capacity only,	
Defendants.	

PLAINTIFFS' FIRST REQUEST FOR THE PRODUCTION OF DOCUMENTS AND THINGS TO DEFENDANTS

The above-captioned Plaintiffs, by and through counsel and pursuant to Nev.R.Civ.P Rules 26 and 34, request Plaintiff the Nevada Department of Taxation to produce the documents and things on the date, time and place specified herein, and to permit Plaintiffs, its agents, or its attorney to inspect and copy said materials.

You are requested to produce the materials specified below for inspection and copying at Sullivan Brown, LLC, 332 South Jones Boulevard, Las Vegas, Nevada 89107 on or before *April 29, 2009.*

Definitions and Instructions

A. This Request for Production of Documents and Things shall be deemed to be continuing in nature, calling for the prompt production by the listed Plaintiff of any and all documents which come into its actual or constructive possession, trust, care or control at any time in the future, as well as any and all documents now in the actual or constructive possession, trust, care or control of said Plaintiff. The specificity of any request shall not be construed as reducing the scope of any more generalized request.

B. As used in these requests for production of documents and things, the phrase "Chapter 368A" or the "Live Entertainment Tax" shall refer to Chapter 368A of the Nevada Revised Statutes as referred in Plaintiffs' complaint.

C. As used in these requests for production of documents and things, the phrase "Ten Percent LET" shall refer to the tax imposed by N.R.S. § 368A.200(1)(a).

D. As used in these requests for production of documents and things, the phrase "Five Percent LET" shall refer to the tax imposed by N.R.S. § 368A.200(1)(b).

E. As used in these requests for production of documents and things, the term "Department" shall refer to the Nevada Department of Taxation.

F. As used in these requests for production of documents and things, the term "Commission" shall refer to the Nevada Gaming Commission.

G. As used in these requests, the term "Board" shall refer to the State Gaming Control Board.

H. As used in these requests, the term "regulation" shall refer to any regulation promulgated or adopted by either the Department of Taxation or the Commission.

I. As used in these requests, the term "business entity" shall have the meaning ascribed to it in NRS § 368A.050.

J. As used in these requests for production of documents and things, the term "document" means any writing, letter, opinion, printing, memorandum, report, compilation, survey, summary, evaluation, correspondence, list, directive, study, contract, agreement, chart, graph, index, data sheet, data processing card or tape, note, entry, telegrams, telefax, advertisement, brochure, circular, tape, record, receipt, invoice, bulletin, paper, book, pamphlet, account, photograph, magazine or newspaper article, records of meetings, conference records, telephone records, records of conversation or any other form of communication, journal, and any other written, typewritten, handwritten, or other graphic matter, any electronic or other recording of any kind or nature, any mechanical or electronic sound or video recordings or transcripts thereof, however produced or reproduced, and all copies or facsimiles of documents by whatever means made.

K. As used in these requests for production of documents and things, the phrase "person or persons" shall refer to individuals and not the collective knowledge of any group of persons.

L. As used in these requests for production of documents and things, the phrase "relating to" includes referring to, pertaining to, showing, describing, analyzing, containing, having, discussing, or concerning, in any manner or fashion whatsoever.

M. As used in these requests for production of documents and things, the term "you" (or "your") shall refer collectively to the above-captioned defendants.

N. If you object to any request for production of documents and things herein on the basis of a claim of privilege, please:

1. Identify each such document with sufficient particularity as to the author(s)' address(es) or recipient(s)' address(es), and the contents thereof so as to allow the court sufficient information to be able to rule upon any claim of privilege;
2. Identify all persons in possession of each document;
3. State the nature of the privilege(s) asserted; and
4. State in detail the factual basis for the claim(s) of privilege.

O. In each case where you are asked to identify a person in an objection, state with respect to each person:

1. His or her name;
2. His or her current last known address and telephone number;
3. His or her occupation, employer and business address at the date of the referenced event or transaction; and

4. His or her present occupation, employer and business address and telephone number.

DOCUMENTS TO BE PRODUCED

Plaintiffs requests that you produce and make available for inspection and copying, separately in response to each numbered paragraph, the following documents:

1. Any and all documents related to any payments of the ten percent LET.

RESPONSE:

2. Any and all documents related to any payments of the five percent LET.

RESPONSE:

3. Any and all Live Entertainment Tax Returns or similar documents submitted to the Department relating to the payment or anticipated payment of the Ten Percent LET.

RESPONSE:

4. Any and all Live Entertainment Tax Returns or similar documents submitted to the Department relating to the payment or anticipated payment of the Five Percent LET.

RESPONSE:

5. Any and all Live Entertainment Tax Reports or similar documents submitted to the Board or Commission relating to the payment or the anticipated payment of the Ten Percent LET.

RESPONSE:

6. Any and all Live Entertainment Tax Reports or similar documents submitted to the Board or Commission relating to the payment or the anticipated payment of Five Percent LET.

RESPONSE:

7. Any and all Live Entertainment Tax Returns, Live Entertainment Tax Reports, or similar documents relating to any payments of the Live Entertainment Tax.

RESPONSE:

8. Any and all documents listing, memorializing, summarizing, analyzing, or otherwise describing amounts collected pursuant to the Live Entertainment Tax, including but not limited to documents that identify the payees of the Live Entertainment Tax.

RESPONSE:

9. Any and all documents relating to projections of revenue to be generated by, or amounts to be collected pursuant to, the Live Entertainment Tax.

RESPONSE:

10. Any and all documents relating to projections of revenue generated by, or amounts to be collected pursuant to, any proposed live adult entertainment tax. The phrase "live adult entertainment" shall have the meaning ascribed to it by Senate Bill 247 of the year 2005.

RESPONSE:

11. Any and all documents relating to the purpose(s) of introducing, drafting, considering, revising, adopting, and/or amending the Live Entertainment Tax.

RESPONSE:

12. Any and all document relating to the introduction, drafting, consideration, revisions, amendments to, and enactment of the Live Entertainment Tax.

RESPONSE:

13. Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature, it committees, subcommittees, employees, analysts, or the like relating to the purpose of introducing, drafting, considering, revising, adopting, and/or amending the Live Entertainment Tax.

RESPONSE:

14. Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature, its committees, subcommittees, employees, analysts, or the like relating to the introduction, drafting, considering, revising, adopting and/or amending the Live Entertainment Tax.

RESPONSE:

15. Any and all transcripts, audio or video recording, minutes, or other records of any sessions, meetings or hearings of the Nevada Legislature, or its committees or subcommittees relating to the introduction, consideration and enactment of the Live Entertainment Tax.

RESPONSE:

16. Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature or its committees or subcommittees relating to the purpose of introducing, drafting, considering, revising, adopting, and/or amending any tax or proposed tax on "live adult entertainment."

RESPONSE:

17. Any and all documents that constitute the legislative history of the Live Entertainment Tax or any amendments thereto.

RESPONSE:

18. Any and all transcripts, audio or video recording, minutes, or other records of any sessions, meetings or hearings of the Nevada Legislature, or its committees or subcommittees

relating to the introduction, consideration and enactment of any tax or proposed tax on "live adult entertainment," including but not limited to Senate Bill 247 of 2005.

RESPONSE:

19. Any and all documents relating to how or whether any provision of Senate Bill 247 or any other proposed tax on "live adult entertainment" were incorporated into the Live Entertainment Tax.

RESPONSE:

20. Any and all documents either submitted to or in any way either considered and/or relied upon by the Department, its employees, or agents relating to the purpose of introducing, drafting, considering, revising, adopting, and/or amending of any rules relating to, or promulgated under, the Live Entertainment Tax.

RESPONSE:

21. Any and all documents either submitted to or in any way either considered and/or relied upon by the Department, its employees, or agents relating to the introduction, drafting, consideration, revision, amendments to, and/or promulgation of any rules relating to, or promulgated under, the Live Entertainment Tax.

RESPONSE:

22. Any and all transcripts, audio or video recording, or other records of any sessions, meetings or hearings of the Department, its employee, or agents relating to the purpose of introducing, drafting, considering, revising, adopting, and/or amending of any rules which created or clarified any exceptions or exemptions to the application of the Live Entertainment Tax.

RESPONSE:

23. Any and all documents relating to any request by or on behalf of any business entity or class of business entities, contending that, taking the opposition that, or inquiring whether, the business entity or class of business entities is/are exempted from the Live Entertainment Tax.

RESPONSE:

24. Any and all documents relating to the procedures by which the Department determines whether a business entity is subject to the Live Entertainment Tax.

RESPONSE:

25. Any and all documents relating to any challenge by any business entity to the applicability of the Live Entertainment Tax or of amounts owned by way of the Live Entertainment Tax.

RESPONSE:

26. Any and all documents relating to the administration of the Live Entertainment Tax or the providing of advice relating to the Live Entertainment tax by any person operating under the title "live entertainment tax examiner."

RESPONSE:

Dated: March 26, 2009

Respectfully Submitted,

BRADLEY J. SHAFER
Michigan Bar No. P36604
Shafer & Associates, P.C.
3800 Capital City Blvd., Suite 2
Lansing, Michigan 48906-2110
Telephone: (517) 886-6560
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bjshafer@acd.net
Attorneys for Plaintiffs
Admitted Pro Hac Vice

Exhibit 3

INTG
CATHERINE CORTEZ MASTO
Attorney General
Blake A. Doerr, #9001
Deputy Attorney General
David J. Pope, #8617
Sr. Deputy Attorney General
555 E. Washington Avenue, Suite 3900
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bdoerr@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls, LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings, K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club, OLYMPUS GARDEN, INC., d/b/a Olympic Garden, SHAC, L.L.C., d/b/a Sapphire, THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club, D. WESTWOOD, INC., d/b/a Treasures, and D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores

Plaintiffs,

vs.

NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, in her official capacity only,

Defendants.

Case No. A533273
Dept No. IX

NEVADA DEPARTMENT OF TAXATION'S RESPONSES TO PLAINTIFFS' FIRST SET OF INTERROGATORIES TO DEFENDANTS

TO: Plaintiffs; and

TO: Shafer & Associates, P.C., attorney of record for Plaintiffs:

Attorney General's Office
555 E. Washington, Suite 3900
Las Vegas, NV 89101

Defendants, NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS and MICHELLE JACOBS by and through its attorney Catherine Cortez Masto, Attorney General, and Blake Doerr, Deputy Attorney General, hereby responds to Plaintiff's First Set of Interrogatories and states as follows:

It should be noted that Responding Party has not fully completed discovery in this action and has not completed preparation for trial. All of the responses contained herein are based only upon such information and documents which are presently available and specifically known to Responding Party. As discovery proceeds, witnesses, facts and evidence may be discovered which are not set forth herein, but which may be responsive to an interrogatory. Therefore, the following responses are given without prejudice to Responding Party's right to supplement the responses upon any subsequently discovered facts or witnesses which it may later recall.

Responding Party further assumes no obligation to voluntarily supplement these responses to reflect witnesses, facts and evidence following the filing of these responses other than provided by Nevada Rule of Civil Procedure 26(e). In addition, because some responses may have been ascertained by its attorneys and investigators, Responding Party may not have personal knowledge of the information from which these responses are derived.

GENERAL OBJECTIONS

1. Responding Party objects to the instructions and directions that accompany the Interrogatories to the extent that such instructions and directions tend to impose a discovery obligation beyond that required by applicable rules of civil procedure, and Responding Party refuses to comply with such instructions and directions to the extent that they attempt to impose a discovery obligation beyond that required by applicable rules of civil procedure.

2. Responding Party objects to the instructions and directions that accompany the Interrogatories to the extent that such instructions and directions call for a response that involves information that compromises attorney work product and/or information that is protected by the attorney/client privilege and/or statutes requiring confidentiality.

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3. Responding Party objects to the Interrogatories to the extent that they utilize the terms "all", "each", or "any" concerning various subjects or events on the grounds that the Interrogatories are overly broad, unduly burdensome, onerous, and request information that is not relevant or which is not likely to lead to the discovery of admissible evidence.

Without waiving any of the foregoing objections, and reserving the right to supplement each and every one of its Responses as discovery continues, Responding Party responds as follows:

INTERROGATORY NUMBER 1

For each separate tax year from 2003 to present, please identify each and every person or business entity that paid the Live Entertainment Tax during that tax year; whether the entity is subject to the Five Percent LET or the Ten Percent LET; and specify the amount of Live Entertainment Tax paid for such year. In the event that a single entity is subject to both the Five Percent LET and the Ten Percent LET or made payments to both the Department and the Commission, identify each such payment separately.

RESPONSE TO INTERROGATORY NUMBER 1

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, improperly seeks attorney work product information, requests confidential and/or privileged information pursuant to NRS 40.025 and NRS 368A.180, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome. Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, see Exhibit "A" to Response to Plaintiffs' First Request for Production, filed concurrently herewith. Discovery is continuing.

INTERROGATORY NUMBER 2

Identify each and every person or business entity subject that paid taxes under the original version of the Live Entertainment Tax enacted in 2003 but due to any changes in the

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Live Entertainment Tax, changes or adoption of Live Entertainment Tax Regulations, or due to any Department or Commission policy, was not required to pay the Live Entertainment Tax in any subsequent year. For each person or business entity so identified, also specify the change(s) in law, regulation, or policy that resulted in the person or entity no longer being subject to the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 2

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and/or privileged pursuant to NRS 49.025 and NRS 368A.180, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, see Exhibit "A" to Response to Plaintiffs' First Request for Production, filed concurrently herewith. Discovery is continuing.

INTERROGATORY NUMBER 3

Identify each and every person or business entity not subject to the original version of the Live Entertainment Tax, but due to any change(s) in the changes or adoption of Live Entertainment Tax Regulations, or due to any Department or Commission policy, became subject to the Live Entertainment Tax in any subsequent year. For each person or business entity so identified, also specify the change(s) in law, regulation, or policy that resulted in the person or business entity becoming subject to the Live Entertainment Tax.

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RESPONSE TO INTERROGATORY NUMBER 3

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and/or privileged pursuant to NRS 40.025 and NRS 368A.180, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source, and information already in the custody and control of the Plaintiffs.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, see Exhibit "A" to Response to Plaintiffs' First Request for Production which contains discoverable information related to the LET tax, filed concurrently herewith. Discovery is continuing.

INTERROGATORY NUMBER 4

Identify the person or persons most knowledgeable of the introduction, drafting, consideration of, revising, adopting and /or amending the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 4

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the

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Las Vegas, NV 89101

right to supplement or amend this response, this Responding Party asserts as follows:

Dino DiCianno
Executive Director
Department of Taxation

As to the non-objectionable portion of this Interrogatory, see public access Legislative History documents at:

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554.

Discovery is continuing.

INTERROGATORY NUMBER 5

Identify the person or persons most knowledgeable of the introduction, drafting, consideration of, revising, adopting and /or amending any and all regulations relating to, or promulgated under, the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 5

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

Dino DiCianno
Executive Director
Department of Taxation

As to the non-objectionable portion of this Interrogatory, See public access to Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

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http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also regulation workshop recordings, attached to Responses to Plaintiffs' Request for Production, Exhibit "AAA".

Discovery is continuing.

INTERROGATORY NUMBER 6

Identify the person or persons most knowledgeable of the persons and entities who/which have paid the Live Entertainment Tax since the initial adoption of that statute.

RESPONSE TO INTERROGATORY NUMBER 6

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and / or privileged pursuant to NRS 40.025 and NRS 368A.180, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source, and information already in the custody and control of the Plaintiffs.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, and subject to the prohibitions of NRS 40.025 and NRS 368A.180:

Michelle Jacobs
Tax Examiner II
Department of Taxation

Discovery is continuing.

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INTERROGATORY NUMBER 7

Identify the person or persons most knowledgeable about the persons or business entities meant to be taxed by the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 7

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, and subject to the prohibitions of NRS 40.025 and NRS 368A.180: this Responding Party asserts as follows:

Dino DiCianno
Executive Director
Department of Taxation

As to the non-objectionable portion of this Interrogatory, entities who provide "live entertainment" is defined by NRS 368A.090. *See* Answer to Interrogatory 5. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 8

Identify the person or persons most knowledgeable of the purposes for each and every one of the exceptions to the definition of "live entertainment" set forth in NRS 368A.090.

Should you conclude that the person most knowledgeable differs depending on the legislative act, list the person most knowledgeable regarding each legislative act.

RESPONSE TO INTERROGATORY NUMBER 8

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, subject to the prohibitions of NRS 40.025 and NRS 368A.180:

Michelle Jacobs
Tax Examiner II
Department of Taxation

See all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 9

Identify the person or persons most knowledgeable of the purposes for any and all legislative changes to the exceptions to the definition of "live entertainment" set forth in NRS 368A.090.

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RESPONSE TO INTERROGATORY NUMBER 9

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows

As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

The definition for "live entertainment" is contained in NRS 368A.090. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 10

Identify the person or persons most knowledgeable of the purposes for each and every one of the exceptions to the application of the Live Entertainment Tax set forth in NRS 368A.200. Should you conclude that the person most knowledgeable differs depending on the legislative act, list the person most knowledgeable regarding each legislative act.

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RESPONSE TO INTERROGATORY NUMBER 10

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, and subject to the prohibitions of NRS 40.025 and NRS 368A.180:

Michelle Jacobs
Tax Examiner II
Department of Taxation

The entities who provide "live entertainment" are defined in NRS 368A.090. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 11

Identify the person or persons most knowledgeable of the purposes for each and every one of the exceptions to the application of the Live Entertainment Tax or to the definition of "live entertainment" created by any regulation or policy of the Department. Do not duplicate responses to previous interrogatories. In the event that different persons are most knowledgeable regarding different changes, list such individuals separately together with any

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changes with regard to which the person is most knowledgeable.

RESPONSE TO INTERROGATORY NUMBER 11

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, duplicative, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows

As to the non-objectionable portion of this Interrogatory, and subject to the prohibitions of NRS 40.025 and NRS 368A.180:

Michelle Jacobs
Tax Examiner II
Department of Taxation

The entities who provide "live entertainment" are defined in NRS 368A.090. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 12

Identify the person or persons most knowledgeable of the purposes for each and every one of the exceptions to the application of the Live Entertainment Tax or to the definition of "live entertainment" created by any regulation or policy of the Commission. In the event

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different persons are most knowledgeable regarding different changes, list such individuals separately, together with the changes with regard to which the person is most knowledgeable.

RESPONSE TO INTERROGATORY NUMBER 12

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, duplicative, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows

As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

The entities who provide "live entertainment" are defined in NRS 368A.090. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 13

Identify the person or persons most knowledgeable regarding the steps by which the proposed "5% across the board" tax on live entertainment was modified to, instead, tax

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certain live entertainment at the rate of 10%, as provided by NRS 368A.200(1).

RESPONSE TO INTERROGATORY NUMBER 13

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, duplicative, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

See all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 14

Identify the person or persons most knowledgeable regarding the purpose(s) of modifying the proposed "5% across the board" tax on live entertainment to, instead, tax certain live entertainment at the rate of 10%, as provided by NRS 368A.200(1).

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Las Vegas, NV 89101

RESPONSE TO INTERROGATORY NUMBER 14

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, duplicative, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

See all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 15

Identify each and every person or business entity that became subject to the Live Entertainment Tax as a result of NRS 368A.200 being amended" (1) to change the seating or capacity or occupancy requirement (presently NRS 368A.200(5)(d) and (e) from 300 to 200: or (2) to change the language to refer to "maximum occupancy" rather that "maximum seating capacity."

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Las Vegas, NV 89101

RESPONSE TO INTERROGATORY NUMBER 15

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and privileged pursuant to NRS 49.025 and NRS 368A.180, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source, and information that is already in the custody and control of the Plaintiffs.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, *See* **Exhibit "B"**.

Discovery is continuing.

INTERROGATORY NUMBER 16

Identify the person or persons most knowledgeable regarding the purpose(s) of changing the maximum seating capacity/maximum occupancy specified by (present) NRS 368A.200(5)(d) and (e) from 300 to 200.

RESPONSE TO INTERROGATORY NUMBER 16

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

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Las Vegas, NV 89101

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

See all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

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INTERROGATORY NUMBER 17

Identify the person or persons most knowledgeable regarding the effect(s) of changing the maximum seating capacity/maximum occupancy specified by NRS 368A.200(5)(d) and (e) from 300 to 200.

RESPONSE TO INTERROGATORY NUMBER 17

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, duplicative, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, asks for an expert opinion, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

See all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 18

Identify the person or persons most knowledgeable regarding the purpose(s) of changing the language of (presently) NRS 368A.200(5)(d) and (e) from referring to "maximum seating capacity" to "maximum occupancy."

RESPONSE TO INTERROGATORY NUMBER 18

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, duplicative, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is not reasonably calculated to lead to the discovery of admissible evidence, presumes facts not in evidence, presents an incomplete hypothetical, and is overly burdensome as it would require expensive review of public records which are obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

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As to the non-objectionable portion of this Interrogatory:

Dino DiCianno
Executive Director
Department of Taxation

See all public access Legislative History documents at:

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 19

Identify any and all persons, business entities, or classes, who/which have requested to be exempt from the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 19

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and privileged pursuant to NRS 368A.180 and NRS 49.025, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source, and information which is already in the custody and control of the Plaintiffs.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows: The information requested is confidential and non-discoverable pursuant to NRS 40.025 and NRS 368A.180.

Discovery is continuing.

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INTERROGATORY NUMBER 20

For each business entity or class of business entities identified in the preceding interrogatory, indicate whether such entity is currently subject to taxation via presently effective version of the Live Entertainment Tax. If the business entity or class of business entities is not subject to the Live Entertainment Tax, identify the change in the Live Entertainment Tax, regulations, and/or administration responsible for the business entity or class of business entities not being presently subject to taxation.

RESPONSE TO INTERROGATORY NUMBER 20

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and privileged pursuant to NRS 368A.180 and NRS 49.025, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source, and information which is already in the possession of Plaintiffs.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows: See NRS 368A.090. *See also* Exhibit "AAA" to Response to Plaintiffs' Requests for Production and response to Interrogatory 19 above.

INTERROGATORY NUMBER 21

Identify each and every governmental interest meant to be served by the enactment or operation of the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 21

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and privileged pursuant to NRS 368A.180 and NRS 49.025, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, the purpose of the Live Entertainment Tax is to generate revenue for the state. *See* NRS Chapter 368A, NAC Chapter 368A, *see also* all public access legislative history documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

INTERROGATORY NUMBER 22

Identify each and every governmental interest meant to be served by the enactment of each and every one of the exceptions and exemptions to the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 22

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests information which is confidential and privileged pursuant to NRS 368A.180, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally

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seeks information that is obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, the purpose of the Live Entertainment Tax is to generate revenue for the state. *See* NRS Chapter 368A, NAC Chapter 368A, *see also* all public access legislative history documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

Discovery is continuing.

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INTERROGATORY NUMBER 23

Identify each and every person from the State of Nevada whose job responsibilities include administering the collection and payment of the Live Entertainment Tax.

RESPONSE TO INTERROGATORY NUMBER 23

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests employee information which is confidential and privileged, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records. The Interrogatory additionally seeks information that is obtainable from another more convenient, less burdensome and less expensive source.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, this Responding Party asserts as follows:

As to the non-objectionable portion of this Interrogatory, all employees of the

Department of Taxation may have some responsibility for the administration of the collection and payment of the LET.

Discovery is continuing.

INTERROGATORY NUMBER 24

Identify all persons associated with the department, commission, or Board who hold or act under the title "live entertainment tax examiner." Also, identify the person or persons responsible for overseeing the activities of the live entertainment tax examiners.

RESPONSE TO INTERROGATORY NUMBER 24

This Responding Party hereby objects to this interrogatory on grounds including, but not limited to, that the interrogatory is compound, overly broad, vague and ambiguous, calls for speculation, improperly seeks attorney work product information, requests employee information which is confidential and privileged, asks for information which is not reasonably calculated to lead to the discovery of admissible evidence, and is overly burdensome as it would require expensive review of records.

Without waiving said objections, and while reserving same, and while reserving the right to supplement or amend this response, no such title exists in the Department of Taxation, and all employees of the Department of Taxation may have some responsibility for the administration of the collection and payment of the LET.

DATED THIS 14th day of August, 2009.

CATHERINE CORTEZ MASTO
Attorney General

By: ______________________
Blake A. Doerr, #9001
Deputy Attorney General
David J. Pope, #8617
Sr. Deputy Attorney General
555 E. Washington Avenue, Suite 3900
Las Vegas, Nevada 89101
Attorneys for Nevada Department of Taxation

Attorney General's Office
555 E. Washington, Suite 3900
Las Vegas, NV 89101

VERIFICATION

STATE OF NEVADA)
) SS
COUNTY OF CLARK)

Dino DiCianno, Executive Director of the Department of Taxation, being first duly sworn, upon oath, deposes and says that he has read the foregoing and knows the contents thereof; that the same is true of his own knowledge, except as to those matters stated thereon upon information and belief; and as to those matters he believes them to be true.

Dated 8/13/09

Dino DiCianno, Executive Director

RUTH E. JONES
NOTARY PUBLIC
STATE OF NEVADA
No. 96-4325-1 My Appt. Exp. Aug. 17, 2012

SUBSCRIBED AND SWORN to before me this 13th day of August, 2009

NOTARY PUBLIC in and for said County and State.

CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of August, 2009, the foregoing NEVADA DEPARTMENT OF TAXATION'S RESPONSES TO PLAINTIFF'S FIRST SET OF INTERROGATORIES TO DEFENDANTS was served on the foregoing party by Federal Express, addressed to:

Federal Express Airbill #8601 4135 5818

Bradley J. Shafer
SHAFER & ASSOCIATES, P.C.
3800 Capital City Blvd., Suite #2
Lansing, Michigan 48906-2110
Fax: 517-886-6565

Dated this 14th day of August, 2009

An Employee of the State of Nevada

Attorney General's Office
555 E. Washington, Suite 3900
Las Vegas, NV 89101

Exhibit 4a

RSPN
CATHERINE CORTEZ MASTO
Attorney General
Blake A. Doerr, #9001
Deputy Attorney General
David J. Pope, #8617
Sr. Deputy Attorney General
555 E. Washington Avenue, Suite 3900
Las Vegas, Nevada 89101
Ph. (702) 486-3095
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bdoerr@ag.nv.gov
Attorneys for Nevada Department of Taxation

RECEIVED
AUG 17 2009
BY:

Attorney General's Office
555 E. Washington, Suite 3900
Las Vegas, NV 89101

DISTRICT COURT

CLARK COUNTY, NEVADA

DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls, LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings, K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club, OLYMPUS GARDEN, INC., d/b/a Olympic Garden, SHAC, L.L.C., d/b/a Sapphire, THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club, D. WESTWOOD, INC., d/b/a Treasures, and D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores

Plaintiffs,

vs.

NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, in her official capacity only,

Defendants.

Case No. A533273
Dept No. IX

NEVADA DEPARTMENT OF TAXATION'S RESPONSES TO PLAINTIFFS' FIRST REQUEST FOR PRODUCTION OF DOCUMENTS AND THINGS TO DEFENDANTS

TO: Plaintiffs; and

TO: Shafer & Associates, P.C., attorneys of record for Plaintiffs:

Defendants, NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS and MICHELLE JACOBS by and through its attorney Catherine Cortez Masto, Attorney General, and Blake Doerr, Deputy Attorney General, hereby responds to Plaintiff's First Request for Production of Documents and Things and states as follows:

It should be noted that this Responding Party has not fully completed discovery in this action and has not completed preparation for trial. All the responses contained herein are based only upon such information and documents which are presently available and specifically known to Responding Party. As discovery proceeds, witnesses, facts and evidence may be discovered which are not set forth herein, but which may have been responsive to a request for documents. Therefore, the following responses are given without prejudice to Responding Party's right to produce evidence of any subsequently discovered facts or witnesses which it may later recall.

Responding Party further assumes no obligation to voluntarily supplement or amend these responses to reflect witnesses, facts and evidence following the filing of these responses other than provided by Nevada Rule of Civil Procedure 26(e). In addition, because of some responses may have been ascertained by its attorneys and investigators, Responding Party may not have personal knowledge of the information from which these responses are derived.

GENERAL OBJECTIONS

1. Responding Party objects to the instructions and directions that accompany the Requests for Production of Documents to the extent that such instructions and directions tend to impose a discovery obligation beyond that required by applicable rules of civil procedure, and Responding Party refuses to comply with such instructions and directions to the extent

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that they attempt to impose a discovery obligation beyond that required by applicable rules of civil procedure.

2. Responding Party has redacted privileged and /or confidential information on the attached production of documents in order to comply with the requirements of NRS 49.025 and/or 638A.180 and/or any other applicable statute or regulation.

3. Responding Party objects to the instructions and directions that accompany the Requests for Production to the extent that such instructions and directions call for a response that involves information and documents that compromise attorney work product and/or information documents that are protected by the attorney/client privilege and/or statutes requiring confidentiality.

4. Responding Party objects to the Requests for Production to the extent that they utilize the terms "all", "each", or "any" concerning various requests for documents on the grounds that the requests for production are overly broad, unduly burdensome, onerous, and request information and documents that are confidential, privileged and/or not relevant or which is not reasonably calculated to lead to the discovery of admissible evidence.

Without waiving any of the foregoing objections, and reserving the right to supplement each and every one of its Responses as discovery continues, Responding Party responds as follows:

REQUEST NUMBER 1

Any and all documents related to any payments of the ten percent LET.

RESPONSE TO REQUEST NUMBER 1

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of certain documents already in the custody and control of the Plaintiffs, and seeks

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production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, please refer to **Exhibits "A – KK"**, attached hereto.

REQUEST NUMBER 2

Any and all documents related to any payments of the five percent LET.

RESPONSE TO REQUEST NUMBER 2

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of certain documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, please refer to **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 3

Any and all Live Entertainment Tax Returns of similar documents submitted to the Department relating to the payment or anticipated payment of the Ten Percent LET.

RESPONSE TO REQUEST NUMBER 3

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

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With respect to the non-objectionable portion of the request, please refer to **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 4

Any and all Live Entertainment Tax Returns or similar documents submitted to the department relating to the payment or anticipated payment of the Five Percent LET.

RESPONSE TO REQUEST NUMBER 4

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, please refer to **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 5

Any and all Live Entertainment Tax Reports or similar documents submitted to the Board or Commission relating to the payment or the anticipated payment of the Ten Percent LET.

RESPONSE TO REQUEST NUMBER 5

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. In addition, the requested documents are not in the custody and control of the Department. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

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Las Vegas, NV 89101

With respect to the non-objectionable portion of the request, please refer to **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 6

Any and all Live Entertainment Tax Reports or similar documents submitted to the Board or Commission relating to the payment or the anticipated payment of the Five Percent LET.

RESPONSE TO REQUEST NUMBER 6

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. In addition, the requested documents are not in the custody and control of the Department. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, please refer to **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 7

Any and all Live Entertainment Tax Returns, Live Entertainment Tax Reports, or similar documents relating to any payments of the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 7

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. In addition, requested documents may not be in the custody and control of the Department. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of

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admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See also* Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 8

Any and all documents listing, memorializing, summarizing, analyzing, or otherwise describing amounts collected pursuant to the Live Entertainment Tax, including but not limited to documents that identify the payees of the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 8

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See also* Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 9

Any and all documents relating to projections of revenue to be generated by, or amount to be collected pursuant to, the Live Entertainment Tax.

///

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Las Vegas, NV 89101

RESPONSE TO REQUEST NUMBER 9

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See also* Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 10

Any and all documents relating to projections of revenue generated by, or amount to be collected pursuant to any proposed live adult entertainment tax. The phrase "live adult entertainment" shall have the meaning ascribed to it by Senate Bill 247 of the year 2005.

RESPONSE TO REQUEST NUMBER 10

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the

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Department of Taxation's website at http://tax.state.nv.us/index.htm. *See also* Exhibits "**A – KK**", attached hereto. Discovery is continuing.

REQUEST NUMBER 11

Any and all documents relating to the purpose(s) of introducing, drafting, considering, revising, adopting and/or amending the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 11

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits "**A – KK**", attached hereto. Discovery is continuing.

REQUEST NUMBER 12

Any and all documents relating to the introduction, drafting, consideration, revisions,

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amendments to, and enactment of the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 12

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* all public access Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 13

Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature, its committees, subcommittees, employees, analysts, or the like relating to the purpose of introducing, drafting considering, revising, adopting, and/or amending the Live Entertainment Tax.

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RESPONSE TO REQUEST NUMBER 13

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.130. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 14

Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature, its committees, subcommittees, employees, analysts, or the like relating to the introduction, drafting considering, revising, adopting, and/or amending the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 14

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Las Vegas, NV 89101

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 15

Any and all transcripts, audio or video recording, minutes or other records of any sessions, meetings or hearings of the Nevada Legislature, or its committees or subcommittees relating to the introduction, consideration and enactment of the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 15

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This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the Request, *see* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 16

Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature or its committees relating to the purpose of introducing, drafting, considering, revising, adopting and/or amending any tax or proposed tax on "live adult entertainment."

RESPONSE TO REQUEST NUMBER 16

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party

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and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5),

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 17

Any and all documents that constitute the legislative history of the Live Entertainment tax or any amendments thereto.

RESPONSE TO REQUEST NUMBER 17

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of

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admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

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REQUEST NUMBER 18

Any and all transcripts, audio or video recording, minutes, or other records of any sessions, meetings or hearings of the Nevada Legislature, or its committees or subcommittees relating to the introduction, consideration and enactment of any tax or proposed tax on "live adult entertainment", including but not limited to Senate Bill 247 of 2005.

RESPONSE TO REQUEST NUMBER 18

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad as to time, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request regarding the statutes at issue here, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 19

Any and all documents relating to how or whether any provisions of Senate Bill 247 or any other proposed tax on "live adult entertainment" were incorporated into the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 19

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180 The Request is also duplicative, overbroad, vague, ambiguous, unduly burdensome, and seeks information not in the custody or control of this Responding Party and/or may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

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With respect to the non-objectionable portion of the request, Senate Bill 247 was not an enrolled bill. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 20

Any and all documents either submitted to or in any way either considered and/or relied upon by the Department, its employees or agents relating to the purposed of introducing, drafting, considering, revising, adopting, and/or amending of any rules relating to, or promulgated under, the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 20

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the

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Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Regulation workshop recordings, **Exhibit "JJ"** and **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 21

Any and all documents either submitted to or in any way either considered and/or relied upon by the Department, its employees or agents relating to the introduction, drafting, consideration, revision, amendments to, and/or promulgation of any rules relating to or promulgated under, the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 21

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the

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Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Regulation workshop recordings, **Exhibit "JJ"** and **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 22

Any and all transcripts, audio or video recording or other records of any sessions, meetings or hearings of the Department, its employees, or agents relating to the purpose of introducing, drafting, considering, revising, adopting, and/or amending of any rules which created or clarified any exceptions or exemptions to the application of the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 22

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the

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Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Regulation workshop recordings, **Exhibit "JJ"** and **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 23

Any and all documents relating to any request by or on behalf of any business entity or class of business entities, contending that, taking the opposition that, or inquiring whether, the business entity or class of business entities is/are exempted from the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 23

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, see the Regulation workshop recordings, **Exhibit "JJ"** and **Exhibit "K"** as well as Exhibits **"A – KK"**, attached hereto. Discovery is continuing.

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REQUEST NUMBER 24

Any and all documents relating to the procedures by which the Department determines whether a business entity is subject to the Live Entertainment Tax.

RESPONSE TO REQUEST NUMBER 24

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request, with respect to documents which were prepared by the Department, those documents are available to the public on the Department of Taxation's website at http://tax.state.nv.us/index.htm. *See* public access documents, histories, journals and minutes and Legislative History documents at:

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1232 (SB4);

http://www.leg.state.nv.us/19thSpecial/Reports/history.cfm?ID=1234 (SB5).

http://www.leg.state.nv.us/73rd/Reports/history.cfm?ID=1877 (SB247);

http://www.leg.state.nv.us/73rd/Reports/history.cfm?DocumentType=1&BillNo=554 (AB 544).

See also Regulation workshop recordings, **Exhibit "JJ"** and **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 25

Any and all documents relating to any challenge by any business entity to the applicability of the Live Entertainment Tax of amounts owed by way of the Live Entertainment Tax.

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RESPONSE TO REQUEST NUMBER 25

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180. The Request is also duplicative, overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

With respect to the non-objectionable portion of the request: *See* **Exhibits "A – KK"**, attached hereto. Discovery is continuing.

REQUEST NUMBER 26

Any and all documents relating to the administration of the Live Entertainment Tax or the providing of advice relating to the Live Entertainment Tax by any person operating under the title "live entertainment tax examiner."

RESPONSE TO REQUEST NUMBER 26

This Responding Party objects to this Request for Production of documents as it seeks information which is privileged and / or confidential pursuant to NRS 49.025 and NRS 368A.180 The Request is also overbroad, vague, ambiguous, and unduly burdensome, seeks information that may be duplicative of documents already in the custody and control of the Plaintiffs, and seeks production of documents not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the above, Responding Party hereby responds as follows:

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No person operates under the title "live entertainment tax examiner." *See* **Exhibits "A – KK"**, attached hereto.

Discovery is continuing.

DATED THIS 14th day of August, 2009.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
Blake A. Doerr, #9001
Deputy Attorney General
David J. Pope, #8617
Sr. Deputy Attorney General
555 E. Washington Avenue, Suite 3900
Las Vegas, Nevada 89101
Attorneys for Nevada Department of Taxation

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CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of August, 2009, the foregoing NEVADA DEPARTMENT OF TAXATION'S RESPONSES TO PLAINTIFF'S FIRST REQUEST FOR PRODUCTION OF DOCUMENTS AND THINGS TO DEFENDANTS was served on the foregoing party by Federal Express, addressed to:

Federal Express Airbill #8601 4135 5818

Bradley J. Shafer
SHAFER & ASSOCIATES, P.C.
3800 Capital City Blvd., Suite #2
Lansing, Michigan 48906-2110
Fax: 517-886-6565

Dated this 14th day of August, 2009

Selma Sun
An Employee of the State of Nevada

PRODUCTION OF DOCUMENTS

Exhibit	Description	Bates Range
A	Memorandum - Analysis of Revenue Impact	DV000001 - 000003
B	Live Entertainment Tax by number of seats- 2004	DV000004 - 000006
C	Department of Taxation Update Request	DV000007 - 000010
D	Live Entertainment Tax information and press releases (various dated and undated documents)	DV000011 - 000019
E	LET Updates, Southern Nevada, 7/19/04	DV000020 - 000021
F	Live Entertainment Tax- Seating Capacity 300-7400, January - December 2004	DV000022 - 000023
G	LET by venue (DV000028- blank page)	DV000024 - 000032
H	LET by category and venue	DV000033 - 000037
I	10% LET- Gentleman's Clubs	DV000038 - 000041
J	LET account summary (bates number DV000048 was changed to DV000041A)	DV000041A- 000047
K	Various Correspondence to and from taxpayers- December 10, 2003, December 12, 2003, May 17, 2005, April 2, 2007, January 3, 2008,	DV000049 - 000058
L	LET Tax received 2004 - 2008	DV000059 - 000115
M	LET Tax received fiscal year 2007	DV000116 - 000117
N	Monthly deposit report, prepared April 17 2009	DV000118 - 000126
O	General Fund Revenues, fiscal year 2005 - 2008, forecast 2009 -2011	DV000127 - 000128
P	SB 247 Bill History	DV000129 - 000132
Q	Department of Taxation - "What You Need to Know About Nevada's Live Entertainment Tax" 10/21/03, 7/6/05 and 8/15/05 and PowerPoint presentation	DV000132 - 000193
R	Seating capacity information by district	DV000194 - 000196
S	LET tax information for LCB	DV000197 - 000200
T	Memorandum regarding LET tax- 5/21/04	DV000201 - 000205
U	LET tax seating capacity 300 - 7400, January - September 2004	DV000206 - 000207
V	AB 281 information regarding LET	DV000208 - 000209A
W	Draft Regulations for discussions 8/25/03	DV000210 - 000218
X	Changes effective July 2005	DV000219 - 000220
Y	Public Notice September 5, 2003, proposed regulations	DV000221 - 000272
Z	Memorandum and adopted regulations, December 7, 2003	DV000273 - 000344
AA	Regulation, LCB File No. R105-05, February 23, 2006	DV000345 - 000392
BB	Minutes of Senate Committee on Taxation June 5, 2005. (DV000418 -19-blank pages)	DV000393 - 000472
CC	LET PowerPoint presentation	DV000473 - 000483
DD	Public Notice September 26, 2003, proposed regulations	DV000484 - 000538
EE	Public Notice October 23,2003 for meeting dated October 30, 2003	DV000539 - 000627

PRODUCTION OF DOCUMENTS

FF	Public Notice October 24, 2003, proposed regulations	DV000628 - 000707
GG	Notice of Public Meeting and Transcript of Public Meeting November 25, 2003	DV000708 - 000751
HH	Nevada Tax Commission Meeting and Proposed Regulations- Posted November 19, 2003	DV000752 - 000833
II	LET reports	DV000834 - 000849
JJ	LET workshop- Compact Disc	DV000850 - 000850A
KK	Legislative History	DV000851 - 001192

Privilege log

Exhibit	Description	Bates Range	Privilege/Redaction
A	Memorandum - Analysis of Revenue Impact	DV000003	NRS368A.180(2)(C)
E	LET Updates, Southern Nevada, 7/19/04	DV000021	NRS368A.180(2)(C)
G	LET by venue (DV000028- blank page)	DV000025 - 26	NRS368A.180(2)(C)
H	LET by category and venue	DV000034 - 37	NRS368A.180(2)(C)
I	10% LET- Gentleman's Clubs	DV000039, 000041	NRS368A.180(2)(C)
J	LET account summary	DV000042- 000047	NRS368A.180(2)(C)
K	Various Correspondence to and from taxpayers- December 10, 2003, December 12, 2003, May 17, 2005, April 2, 2007, January 3, 2008,	DV000050 - 000058	NRS368A.180(2)(C)
L	LET Tax received 2004 - 2008	DV000060 - 000115	NRS 49.025 NRS368A.180(2)(C)
M	LET Tax received fiscal year 2007	DV 000117	NRS368A.180(2)(C)
N	Monthly deposit report, prepared April 17 2009	DV000119 -120, DV000122- 126	NRS368A.180(2)(C)
R	Seating capacity information by district	DV000195 - 000196	NRS368A.180(2)(C)
S	LET tax information for LCB	DV000198 - 000200	NRS 49.025 NRS368A.180(2)(C)
T	Memorandum regarding LET tax- 5/21/04	DV000203 - 000205	NRS368A.180(2)(C
Y	Public Notice September 5, 2003, proposed regulations	DV000230, DV000236, DV000238, 239, DV000242, DV000245- 247, DV000251- 252	NRS 49.095, NRS 49.105, NRS368A.180(2)(C)
DD	Public Notice September 26, 2003,proposed regulations	DV000499-503, DV000522, DV000524,	NRS368A.180(2)(C)

Privilege log

EE	Public Notice October 23,2003 for meeting dated October 30, 2003	DV000553, DV000554, DV000556, DV000557-558, DV000567, DV000573-574, DV000575-576, DV000581, DV000584-585, DV000587, DV000604, DV000551-552,	NRS 49.095, NRS 49.105, NRS368A.180(2)(C)
FF	Public Notice October 24, 2003, proposed regulations	DV000636, DV000643, DV000660-662, DV000667-671, DV000674, DV000675-676, DV000679-680, DV000677,	NRS 49.095, NRS 49.105, NRS368A.180(2)(C)
II	LET reports	DV000835 - 849	NRS368A.180(2)(C)

EXHIBIT A

EXHIBIT A

DV000001

KENNY C. GUINN
Governor
BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission
CHARLES E. CHINNOCK
Executive Director

DEPARTMENT OF TAXATION

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MEMORANDUM

Date: March 14, 2005

To: Chuck Chinnock

From: Marian Henderson

CC: Lynne Knack

Subject: Request for analysis of revenue impact from making changes in the LET

A request was made to analyze the fiscal impact of making changes to the Live Entertainment Tax (LET). Two scenarios were to be explored. A summary of the analysis of the scenarios is as follows:

1) <u>Eliminate the 300 seats threshold</u>: This change would cause the inclusion of many of the smaller venues which are now exempt from the tax. Businesses that would now be subject to the tax would specifically include bars, nightclubs and gentlemen's clubs with a seating capacity of fewer than 300 patrons. The fiscal impact is difficult to estimate, as not all bars and nightclubs provide live entertainment, nor do they charge a cover charge for admission. We also are not able to determine whether the live entertainment is provided on a regular, periodic or one time basis. Approximately 150 businesses which fall under the 300 seat threshold responded to our initial request for information which was sent to all potential taxpayers, including approximately 20 gentlemen's clubs. Since the gentlemen's clubs remit a much higher per-capita dollar amount of tax, two separate financial analyses were conducted. Using the seating capacities and per-capita tax collected by the existing taxpayers, we estimate that approximately $1,614,600 in tax annually may be generated by the bars and nightclubs. In addition, using the same per-capita analysis of the existing gentlemen's clubs which currently have a seating capacity of fewer than 300 patrons, we estimate that an additional $4,197,900 may be generated. The estimated total additional revenue from lowering the seating threshold is approximately $5,812,500. This would be an increase of approximately 56% over the current revenue received.

2) <u>Eliminate the 300 seats threshold and the 10% tax on food, beverage and merchandise</u>: Approximately two-thirds of the existing tax which is collected is from the 10% tax on food, beverage and merchandise. For the first seven months of fiscal year 2005, $2,053,788 in tax was collected on food, beverage and merchandise of the total tax paid of $3,128,041. By eliminating this tax, approximately $3,520,800 would be lost annually. Using the same per-capita figures from the first example, the estimated additional revenue from bars and nightclubs which seat fewer than 300 patrons would be approximately $603,900. The estimated additional revenue from gentlemen's clubs would be approximately $3,470,840. The net estimated total additional revenue from eliminating the seating threshold and the 10% tax on food, beverage and merchandise is approximately $553,900, or an increase of about 4% over the current revenue being received.

DV000002

The following is a breakdown from calendar year 2004 of Live Entertainment Tax revenue which was received from all taxpayers:

- [redacted] from one time or annual events
- [redacted] from sporting events
- [redacted] from nightclubs
- [redacted] from promoters
- [redacted] from performing arts centers
- [redacted] from raceways
- [redacted] from gentlemen's clubs
- Total tax received $8,913,795

For the first seven months of fiscal year 2005, $4,306,370 has been collected to date. The economic forum projection for this fiscal year is $8,700,000.

EXHIBIT B

EXHIBIT B

DV000004

LIVE ENTERTAINMENT TAX
NUMBER OF PAYMENTS

Month	<7500 Seats	>7500 Seats	Total
January 2004	15	9	24
February 2004	17	11	28
March 2004	16	7	23
April 2004	15	7	22
May 2004	18	6	24
June 2004	24	5	29
July 2004	14	4	18
August 2004	17	5	22
TOTAL	136	54	190

DV000005

LIVE ENTERTAINMENT TAX PAYMENTS

Month	<7500 Seats	>7500 Seats	Total
January 2004	461,252	136,996	598,247
February 2004	583,850	83,592	667,442
March 2004	596,305	301,431	897,736
April 2004	538,718	264,224	802,942
May 2004	605,196	309,735	914,931
June 2004	443,083	21,487	464,569
July 2004			-
August 2004			-
TOTAL	3,228,404	1,117,464	4,345,868

DV000006

EXHIBIT E

EXHIBIT E

DV000020

LET UPDATES--SOUTHERN NEVADA
7/19/2004

LET #	BUSINESS NAME	ADDRESS	PERMIT #	NOTES
[redacted]	[redacted]	[redacted] Las Vegas, NV [redacted]	[redacted]	Staff field visit left registration info—>300, add to active LET list.
[redacted]	[redacted]	[redacted] LV	[redacted]	Staff field visit found no such business—remove from active LET list
[redacted]	[redacted]	[redacted] LV	[redacted]	Staff field visit found business has been closed for some time. Remove from active LET list.
[redacted]	[redacted]	[redacted] LV	[redacted]	Staff field visit found [redacted] Remove from active LET list.
[redacted]	[redacted]	[redacted] LV	[redacted]	Staff field visit found business closed shortly after 9/11. Remove from active LET list
[redacted]	[redacted]	[redacted] LV	[redacted]	Staff field visit found [redacted] Please move to Gaming list and refer to GAMING.
[redacted]	[redacted]	[redacted], LV [redacted]	[redacted]	Staff visit to provide LET info. Please add to active LET >300 and assign LET #
[redacted]	[redacted]	[redacted], NLV	[redacted]	Staff visit found facility <300. Remove from active LET list.
[redacted]	[redacted]	[redacted], Las Vegas, [redacted]	[redacted]	Per staff followup, they are responsible party until final sale [redacted]. Please add to active [redacted] and assign LET #.
[redacted]	[redacted]	[redacted], NV [redacted]	[redacted]	LET info mailed to T/P-[redacted] (>300) Add to active LET and assign LET #.

TBA = To be Assigned

EXHIBIT F

EXHIBIT F

DV000022

		Live Entertainment Tax Seating Capacity of 300 to 7400			
Period	# of LET Accounts	Total Admission Charges	Total Food Drink & Merchandise	Total Taxable Amount	Total Tax Reported 10% rate
Jan-04	199	1,155,844.82	3,456,675.41	4,612,520.23	461,252.02
Feb-04	151	1,408,008.33	4,348,609.16	5,756,617.49	575,661.75
Mar-04	128	1,814,059.06	4,212,743.85	6,026,802.91	602,680.29
Apr-04	118	1,133,609.11	4,253,568.28	5,387,177.39	538,717.86
May-04	120	1,656,832.83	4,395,134.50	6,051,967.33	605,196.73
Jun-04	117	1,064,727.42	3,453,988.41	4,518,715.83	451,871.58
Jul-04	107	2,323,980.96	3,800,347.87	6,126,638.83	612,633.55
Aug-04	119	2,102,785.04	3,151,998.10	5,254,803.14	525,480.31
Sep-04	114	717,959.38	649,553.74	1,367,513.12	136,751.31
Oct-04	116	1,721,429.73	4,037,909.33	5,759,339.06	575,998.64
Nov-04	115	1,561,624.52	3,219,273.38	4,780,897.90	478,160.59
Dec-04	116	1,754,999.05	2,580,863.53	4,335,862.58	433,920.01
Totals		18,415,860.25	41,560,665.56	59,978,855.81	5,998,324.65

DV000023

EXHIBIT G

EXHIBIT G

DV000024

LET #	Business Name	ADMISSION AMOUNT	FOOD & MERCHANDISE SOLD	TOTAL TAXABLE AMOUNT
[redacted]	[redacted]	122,247.00	-	122,247.00
[redacted]	[redacted]	3,979.00	-	3,979.00
[redacted]	[redacted]	17,906.00	0.00	17,906.00
[redacted]	[redacted]	2,880.00	0.00	2,880.00
[redacted]	[redacted]	21,195.00	0.00	21,195.00
[redacted]	[redacted]	573,411.00		573,411.00
[redacted]	[redacted]	18,752.15		18,752.15
[redacted]	[redacted]	15,730.00	474,695.40	490,425.40
[redacted]	[redacted]	12,647.00	487,823.10	500,470.10
[redacted]	[redacted]	13,265.00	492,517.80	505,782.80
[redacted]	[redacted]	15,233.00	529,719.50	544,952.50
[redacted]	[redacted]	14,183.00	496,151.00	510,334.00
[redacted]	[redacted]	9,650.00	432,180.40	441,830.40
[redacted]	[redacted]	31,767.83	185,423.08	217,190.91
[redacted]	[redacted]	22,994.02	137,942.44	160,936.46
[redacted]	[redacted]	29,733.94	189,873.76	219,607.70
[redacted]	[redacted]	20,730.36	185,488.13	206,218.49
[redacted]	[redacted]	19,380.22	128,412.56	147,792.78
[redacted]	[redacted]	55,712.97	237,968.51	293,681.48
[redacted]	[redacted]	154,572.15	10,946.31	165,518.46
[redacted]	[redacted]	281,180.79	32,054.43	313,235.22
[redacted]	[redacted]	160,563.46	15,815.07	176,378.53
[redacted]	[redacted]	3,929.00	2,425.00	6,354.00
[redacted]	[redacted]	3,110.00	1,705.00	4,815.00
[redacted]	[redacted]	2,020.00	3,256.00	5,276.00
[redacted]	[redacted]	3,519.00	6,736.00	10,255.00
[redacted]	[redacted]	2,605.00	3,993.00	6,598.00
[redacted]	[redacted]	1,525.00	2,207.00	3,732.00
[redacted]	[redacted]	55,017.28	6,195.75	61,213.03
[redacted]	[redacted]	21,035.47	0.00	21,035.47
[redacted]	[redacted]	113,068.19	13,934.47	127,002.66
[redacted]	[redacted]	268,150.00	509,562.34	777,712.34
[redacted]	[redacted]	268,927.27	537,602.76	806,530.03
[redacted]	[redacted]	295,909.09	621,480.21	917,389.30
[redacted]	[redacted]	284,827.27	676,508.66	961,335.93
[redacted]	[redacted]	276,972.73	587,636.18	864,608.91
[redacted]	[redacted]	187,918.18	440,145.30	628,063.48
[redacted]	[redacted]	6,196.00	0.00	6,196.00
[redacted]	[redacted]	207,209.00	0.00	207,209.00
[redacted]	[redacted]	6,728.16	-	6,728.16
[redacted]	[redacted]	3,015.00		3,015.00
[redacted]	[redacted]	6,810.50	0.00	6,810.50
[redacted]	[redacted]		-	-
[redacted]	[redacted]	6,400.00		6,400.00
[redacted]	[redacted]	-	2,324.00	2,324.00
[redacted]	[redacted]	-	1,717.30	1,717.30
[redacted]	[redacted]			0.00
[redacted]	[redacted]	29,984.50	-	29,984.50
[redacted]	[redacted]	8,595.50	0.00	8,595.50

DV000025

[redacted]	294,979.00	356,704.00	651,683.00
[redacted]	280,635.00	354,837.00	635,472.00
[redacted]	274,574.00	381,417.00	655,991.00
[redacted]	210,777.00	315,830.00	526,607.00
[redacted]	266,128.00	383,843.00	649,971.00
[redacted]	213,553.00	323,205.00	536,758.00
[redacted]	4,554.00	-	4,554.00
[redacted]	5,052.45	0.00	5,052.45
[redacted]	22,066.10	0.00	22,066.10
[redacted]	25,729.20	0.00	25,729.20
[redacted]	62,957.50	483,947.44	546,904.94
[redacted]	60,312.20	506,700.98	567,013.18
[redacted]	69,264.00	607,146.81	676,410.81
[redacted]	71,224.50	603,296.71	674,521.21
[redacted]	64,830.50	524,124.64	588,955.14
[redacted]	51,015.50	54,226.51	105,242.01
[redacted]	-	60,848.66	60,848.66
[redacted]	149,952.44	3,977.29	153,929.73
[redacted]	121,536.20	10,708.69	132,244.89
[redacted]	30,736.00	860,049.00	890,785.00
[redacted]	31,553.00	975,302.00	1,006,855.00
[redacted]	46,207.00	1,094,385.00	1,140,592.00
[redacted]	52,618.00	1,263,807.00	1,316,425.00
[redacted]	50,578.50	1,143,570.00	1,194,148.50
[redacted]	44,047.00	992,920.93	1,036,967.93
[redacted]	11,290.91	120,180.43	131,471.34
[redacted]	9,718.18	100,886.38	110,604.56
[redacted]	9,609.09	100,901.70	110,510.79
[redacted]	10,845.45	101,585.53	112,430.98
[redacted]	10,900.00	99,421.49	110,321.49
[redacted]	4,364.65	-	4,364.65
[redacted]	788.00	0.00	788.00
[redacted]	29,858.00	0.00	29,858.00
[redacted]	8,488.18	0.00	8,488.18
[redacted]	56,941.00	7,183.00	64,124.00
[redacted]	151,190.00	291,602.85	442,792.85
[redacted]	156,400.00	321,523.95	477,923.95
[redacted]	85,113.00	178,248.68	263,361.68
[redacted]	564,924.00	113,318.30	678,242.30
[redacted]	402,722.00	37,429.99	440,151.99
[redacted]	660,903.86	71,802.80	732,706.66
[redacted]	412,863.44	78,262.98	491,126.42
[redacted]	520,125.73	52,227.02	572,352.75
[redacted]	565,690.33	39,758.59	605,448.92
[redacted]	883,728.37	68,260.34	951,988.71
			-
			-
			-
TOTAL	10,742,530.31	20,537,882.15	31,280,412.46

DV000026

Average taxable sales per business =	$ 1,203,092.79
Average taxable sales per tax return =	$ 332,770.35
Average taxable sales per month =	$ 4,468,830.35
Average admission charge per business=	$ 413,174.24
Average admission charge per tax return=	$ 114,282.24
Average admission charge per month=	$ 1,534,647.19
Ave per capita on admission charge only=	20.13
Average food/drinks per business=	$ 789,918.54
Average food/drinks per tax return=	$ 218,488.11
Average food/drinks per month=	$ 2,933,983.16
Average per capita tax paid=	$ 623.27
Number of businesses under 300 seats=	150
Number of men's clubs under 300 seats=	22
Ave tax reported per men's club =	$ 578,224.22
Per capita tax per men's club=	1,049.49
Per capita X 20 clubs X 200 seats each=	$ 4,197,958.60

$3,000,000

Ave per capita X new bus. X 100 seats ea=	941,850.00
Annualized new bus=	1,614,600.00

DV000027

DV000028

TAX	Total taxable per Business
12,224.70	
397.90	
1,790.60	
288.00	
2,119.50	168,207.00
57,341.10	573,411.00
1,875.22	18,752.15
49,042.54	
50,047.01	
50,578.28	
54,495.25	
51,033.40	
44,183.04	2,993,795.20
21,719.09	
16,093.65	
21,960.77	
20,621.85	
14,779.28	
29,368.15	1,245,427.82
16,551.85	
31,323.52	
17,637.85	655,132.21
635.40	
481.50	
527.60	
1,025.50	
659.80	
373.20	37,030.00
6,121.30	
2,103.55	
12,700.27	209,251.16
77,771.23	
80,653.00	
91,738.93	
96,133.59	
86,460.89	
62,806.35	4,955,639.99
619.60	6,196.00
20,720.90	207,209.00
672.82	
301.50	
681.05	16,553.66
-	
640.00	6,400.00
232.40	
171.73	
0.00	4,041.30
2,998.45	
859.55	38,580.00

DV000029

65,168.30	
63,547.20	
65,599.10	
52,660.70	
64,997.10	
53,675.80	3,656,482.00
455.40	
505.25	
2,206.61	
2,572.92	57,401.75
54,690.49	
56,701.32	
67,641.08	
67,452.12	
58,895.51	
10,524.20	3,159,047.29
6,084.87	60,848.66
15,392.97	
13,224.49	286,174.62
89,078.50	
100,685.50	
114,059.20	
131,642.50	
119,414.85	
103,696.79	6,585,773.43
13,147.13	
11,060.46	
11,051.08	
11,243.10	
11,032.15	575,339.16
436.47	
78.80	
2,985.80	
848.82	43,498.83
6,412.40	64,124.00
44,279.29	
47,792.40	
26,336.17	1,184,078.48
67,824.23	
44,016.20	
73,270.67	
49,112.64	
57,235.28	
60,544.89	
95,198.87	4,472,017.75
0.00	
0.00	
0.00	

3,128,041.25	**31,280,412.46**

DV000030

Sales per capita		Average	Gentlemen's clubs - Admissions only		All venues - adr
$	1.52		189.46		17.99
$	1.54		2,512.23		
$	1.68		1,640.73		61.84
$	2.13		542.29		56.79
$	5.26		256.00		15.76
$	7.36		65.54		
$	7.58				
$	8.58		867.71	"=Average"	4.78
$	9.58				
$	11.33				
$	15.30				
$	31.75				104.56
$	41.97				
$	47.29				
$	50.39				20.13
$	65.37				
$	81.62				
$	89.60				
$	138.07				
$	138.31				
$	138.43				
$	140.71				
$	164.54	$ 62.79			
$	287.10				
$	304.10				
$	331.14				
$	424.32				
$	446.89				
$	451.87				
$	560.82				
$	571.63				
$	604.28				
$	676.75				
$	694.02				
$	698.61				
$	781.29				
$	810.02				
$	841.36				
$	891.68				
$	963.60				
$	966.30				
$	996.93	$ 647.51			
$	1,007.86				
$	1,037.16				
$	1,038.01				

DV000031

$	1,141.73		
$	1,151.23		
$	1,174.81		
$	1,187.28		
$	1,195.34		
$	1,197.97		
$	1,234.46		
$	1,257.58		
$	1,279.23		
$	1,280.21		
$	1,317.74		
$	1,372.40		
$	1,403.22		
$	1,456.17		
$	1,525.93		
$	1,635.29		
$	1,729.85		
$	1,937.84		
$	2,093.45		
$	2,719.97	$	1,407.60
$	623.27		

DV000032

EXHIBIT H

EXHIBIT H

DV000033

KENNY C. GUINN
Governor
BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission
CHARLES E. CHINNOCK
Executive Director

DEPARTMENT OF TAXATION

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MEMORANDUM

Date: March 18, 2005

To: Chuck Chinnock

From: Marian Henderson

CC: Lynne Knack

Subject: Live Entertainment Tax (LET) breakdown by venue

In response to your request for additional information on the types of businesses that would be included if the 300 seat threshold were reduced or eliminated, the businesses break down by the following categories. The list is not exhaustive, and does not include approximately 100 businesses which are not required to be registered with the Department due to their seating capacity or failure to provide live entertainment at this time.
* indicates exempt entities

CATEGORY	NAME OF BUSINESS/EVENT	CATEGORY	NAME OF BUSINESS/EVENT
ANNUAL EVENTS	[redacted]	PROMOTERS	[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
SPORTING EVENTS	[redacted]		[redacted]
	[redacted]		[redacted]
NIGHTCLUBS/BARS	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]
	[redacted]		[redacted]

DV000034

	[redacted]		[redacted]
RACEWAYS	[redacted]	GENTLEMEN'S CLUBS	[redacted]
BROTHELS	[redacted]		[redacted]
HOTELS	[redacted]		[redacted]

DV000035

BARS	[redacted]

CLUBS	[redacted]
GOLF COURSES	[redacted]
PERFORMING ARTS CENTERS	[redacted]

BARS	
	[redacted]

ARTS CENTERS	
	[redacted]

DV000037

EXHIBIT I

EXHIBIT I

DV000038

Live Entertainment Tax Reported to Date - Gentleman's Clubs
10% LET tax rate on Admission Charges, Food, Drinks and Merchandise Sales

Reporting Period	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Jan-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ -	$ [redacted]	$ [redacted]	$ [redacted]		
Feb-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]		
Mar-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]		
Apr-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ [redacted]	$ [redacted]		
May-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ [redacted]	$ [redacted]		
Jun-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ [redacted]	$ [redacted]		
Jul-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ [redacted]			
Aug-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ [redacted]			
Sep-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ -	$ [redacted]			
Oct-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]					
Nov-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]					
Dec-04	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]	$ [redacted]						
Tax Totals	$615,479.22	$ 1,091,634.94	$939,486.39	$738,141.85	$ 1,205,268.99	$ 127,349.38	$16,535.38	$472,121.81	$ 38,298.00		

note: T[redacted]

Club's with <300 seats	Seating Capacity
[redacted]	[redacted]

DV000039

Total
LET Reported
$ 447,654.87
$ 452,703.81
$ 581,322.43
$ 470,643.46
$ 505,291.95
$ 393,590.65
$ 456,724.68
$ 410,486.69
$ 424,961.86
$ 425,963.66
$ 359,787.62
$ 274,886.18
$ 5,204,017.96

DV000040

Total seating capacity [redacted]

2284 [redacted]

DV000041

EXHIBIT J

EXHIBIT J

DV00041A

LET--SOUTHERN ACCOUNTS SUMMARIZED

LET #	BUSINESS NAME	LOC.	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	SUBJECT TO LET 7500+	NOTES
1 [redacted]	[redacted]	LV	1					per request for information
2 [redacted]	[redacted]	LV		1				per [redacted] participatory sport
3 [redacted]	[redacted]	LV		1				per [redacted] weddings/parties no admissio
4 [redacted]	[redacted]	LV		1				per [redacted] party planning only, no admission
5 [redacted]	[redacted]	HEN	1					[redacted]-closed.
6 [redacted]	[redacted]	LV				1		per request for information
7 [redacted]	[redacted]	LV		1				per [redacted], participatory tournaments only
8 [redacted]	[redacted]	HEN		1				per [redacted], catering/parties only no admir
9 [redacted]	[redacted]	LV						
10 [redacted]	[redacted]	LV						
11 [redacted]	[redacted]	LV		1				per [redacted], no admissions ever charg
12 [redacted]	[redacted]	LV		1				OT event [redacted]
13 [redacted]	[redacted]	LV						field visit to verify
14 [redacted]	[redacted]	LV		1				web-based business only
15 [redacted]	[redacted]	LV		1				[redacted] insurance provider-[redacted]
16 [redacted]	[redacted]	LV		1				per [redacted], catering weddings/parties only <300
-- [redacted]	[redacted]							
17 [redacted]	[redacted]	LV		1				out of business, revoked with SOS
18 [redacted]	[redacted]	LV		1				per [redacted] tournaments participatory no adm
19 [redacted]	[redacted]	LV		1				under construction per [redacted]
20 [redacted]	[redacted]	LV	1					[redacted]
21 [redacted]	[redacted]	HEN	1					slots in restaurant per [redacted]
-- [redacted]	[redacted]							
22 [redacted]	[redacted]	LV		1				non-profit 501c3
23 [redacted]	[redacted]	LV	1					
24 [redacted]	[redacted]	LV						NEED FIELD VISIT VERIFICATION
-- [redacted]	[redacted]							
-- [redacted]	[redacted]							
25 [redacted]	[redacted]	LV		1				NEED FIELD VISIT TO CHECK SCHEDULES
26 [redacted]	[redacted]	LV	1					per staff field visit
27 [redacted]	[redacted]	LV				1		in compliance
28 [redacted]	[redacted]	LV		1				[redacted]
29 [redacted]	[redacted]	LV		1				[redacted]
30 [redacted]	[redacted]	LV			1			NEED FIELD VISIT VERIFICATION
31 [redacted]	[redacted]	LV						NEED FIELD VISIT VERIFICATION
-- [redacted]	[redacted]							
32 [redacted]	[redacted]	LV						NEED FIELD VISIT VERIFICATION

	LET #	BUSINESS NAME	LOC.	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	SUBJECT TO LET 7500+	NOTES
33	[redacted]	[redacted]	LV			1			per Wayne McCoy field visit
34	[redacted]	[redacted]	LV			1			field visit verfied by Pat Wildmon
35	[redacted]	[redacted]	LV		1				all events non-profit, tax exempt, [redacted]
36	[redacted]	[redacted]	LV				1		per [redacted] depends on size of venue for evei
37	[redacted]	[redacted]	LV		1				per [redacted] telemarketing fundraiser group only
38	[redacted]	[redacted]	LV				1		in compliance
39	[redacted]	[redacted]	LV				1		in compliance, field visit verified by Pat Wildmon
40	[redacted]	[redacted]	LV	1					per returned survey and conversation w/owner
41	[redacted]	[redacted]	LV						**CAN'T FIND INFO ON BUSINESS**
–	[redacted]	[redacted]							
42	[redacted]	[redacted]	LV		1				no info, phone, signature on request, says final, 1
43	[redacted]	[redacted]	LV			1			per [redacted] field visit
–	[redacted]	[redacted]							
44	[redacted]	[redacted]	LV			1			per LV field visit/Pat Wildmon
45	[redacted]	[redacted]	LV		1				out of business per LV field visit/Pat Wildmon
–	[redacted]	[redacted]							
46	[redacted]	[redacted]	LV		1				no admission ever charged
47	[redacted]	[redacted]	LV		1				non-profit, solicit sponsorships [redacted]
–	[redacted]	[redacted]							
48	[redacted]	[redacted]	LV	1					promoter-[redacted]
49	[redacted]	[redacted]	LV		1				lounge max cap. 75--no live, only piped in music
50	[redacted]	[redacted]	LV		1				banquets only pe[redacted] no admissions
51	[redacted]	[redacted]	LV						can't verify, **NEED FIELD VISIT**
52	[redacted]	[redacted]	LV		1				not in business per LV field visit/Pat Wildmon
–	[redacted]	[redacted]							
53	[redacted]	[redacted]	LV		1				[redacted] participatory
54	[redacted]	[redacted]	LV	1					gaming per Tony Zeppieri & web, [redacted]
55	[redacted]	[redacted]	LV			1			per [redacted], not big enough
56	[redacted]	[redacted]	LV	1					Per [redacted] promoter venues in casinos
57	[redacted]	[redacted]	LV		1				per [redacted] banquets only--no admissions
58	[redacted]	[redacted]	LV		1				returned mail, no ACES, no listings, can't locate
59	[redacted]	[redacted]	LV		1				per [redacted] weddings/parties--no admissions
60	[redacted]	[redacted]	HEN		1				non-profit, no admission ever charged
61	[redacted]	[redacted]	HEN		1				pe[redacted] no adm ever charged, have i
62	[redacted]	[redacted]	LV		1				out of business, phone out of service
–	[redacted]	[redacted]							
63	[redacted]	[redacted]	LV						
64	[redacted]	[redacted]	LV		1				[redacted] no live entertainment
65	[redacted]	[redacted]	LV				1		[redacted]--IN COMPLIANCE
66	[redacted]	[redacted]	LV		1				phones NIC [redacted]

LET #	BUSINESS NAME	LOC.	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	SUBJECT TO LET 7500+	NOTES
67	[redacted]	LV		1				mail order business
68	[redacted]	LV				1		in compliance
69	[redacted]	LV						can't verify, NEED FIELD VERIFICATION
70	[redacted]	LV		1				venues always <300, work with non-profits only
71	[redacted]	LV		1				[redacted], exemp
72	[redacted]	LV		1				per [redacted] weddings/parties only--no admissions
73	[redacted]	LV			1			per Tony Zeppieri field visit
74	[redacted]	LV	1					called club and verified gaming
75	[redacted]	LV	1					per Tony Zeppieri field visit
76	[redacted]	LV		1				[redacted]-3/31/03 close out per ACES
–	[redacted]							
77	[redacted]	LV		1				per [redacted], no adm charge, not active nc
78	[redacted]	LV		1				participatory only, [redacted] seat restaurant
–	[redacted]							
79	[redacted]	LV		1				[redacted], participatory sport
80	[redacted]	LV		1				[redacted] seating capacity, non-profit
81	[redacted]	LV		1				no entertainment [redacted]--business conv only
82	[redacted]	LV					1	in compliance
83	[redacted]	LV		1				per [redacted], public course, no adm
84	[redacted]	LV		1				501c3, do not own a facility, per [redacted]
85	[redacted]	LV		1				per [redacted] weddings/parties only no adm
86	[redacted]	LV		1				returned mail, phone NIS, [redacted]
87	[redacted]	LV			1			per Patti Taylor field visit
88	[redacted]	LV		1				2/29/04 close out per ACES
89	[redacted]	LV	1					nightclub [redacted]
90	[redacted]	LV			1			per Pat Wildmon field visit
91	[redacted]	LV				1		per [redacted] are promoters and need LET info
92	[redacted]	LV		1				per [redacted], weddings/parties only--no adm.
93	[redacted]	LV						
94	[redacted]							
95	[redacted]	LV		1				[redacted] show promoter
–	[redacted]							
96	[redacted]	LV		1				per SOS, non-profit corp revoked, no other info
97	[redacted]	LV						
98	[redacted]	LV	1					per staff field visit and website
99	[redacted]	LV		1				per [redacted] seating [redacted] max, no adm eve
100	[redacted]	LV		1				can't verify, no ACES, bus address [redacted]
–	[redacted]							
101	[redacted]	LV		1				per response to [redacted] can't verify by phone
102	[redacted]	LV				1		non-profit [redacted] in compliance

DV00004

	LET #	BUSINESS NAME	LOC.	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	SUBJECT TO LET 7500+	NOTES
103	[redacted]	[redacted]	NLV						FIELD CHECK OCCUPANCY--PHONE NIS
104	[redacted]	[redacted]	LV	1					per staff field visit, [redacted]
105	[redacted]	[redacted]	LV		1				per [redacted] motion pictures, films
106	[redacted]	[redacted]	LV		1				per [redacted], wedding/private banquets only, no adm
107	[redacted]	[redacted]	LV	1					paying LET [redacted]
108	[redacted]	[redacted]	LV		1				OOB, revoked with SOS, no acct activity
109	[redacted]	[redacted]	NLV		1				OOB, all phones NIS, request returned OOB
–	[redacted]	[redacted]							
110	[redacted]	[redacted]	LV		1				[redacted]--exempt by statute
111	[redacted]	[redacted]	LV	1					per Tony Zeppieri field visit
112	[redacted]	[redacted]	LV			1			per Pat Wildmon field visit
113	[redacted]	[redacted]	LV			1			per Tony Zeppieri field survey
114	[redacted]	[redacted]	LV		1				[redacted] weddings/parties only--no admissions
115	[redacted]	[redacted]	LV						
–	[redacted]	[redacted]							
116	[redacted]	[redacted]	LV		1				cannot locate, no web listings [redacted]
117	[redacted]	[redacted]	LV		1				per [redacted], no live entertain, max occ [redacted]
118	[redacted]	[redacted]	LV		1				can't locate, phone NIS, request form returned ma
119	[redacted]	[redacted]	LV		1				per [redacted] weddings/parties only--no adm
–	[redacted]	[redacted]							
120	[redacted]	[redacted]	LV				1		In compliance
121	[redacted]	[redacted]	LV						
122	[redacted]	[redacted]	LV	1					Owned by [redacted]
123	[redacted]	[redacted]	LV				1		In compliance
124	[redacted]	[redacted]	LV						FIELD VISIT VERIFICATION
–	[redacted]	[redacted]							
126	[redacted]	[redacted]	LV		1				Closed--verified in ACES [redacted]
126	[redacted]	[redacted]	LV		1				per [redacted], no admission charges for anythir
127	[redacted]	[redacted]	LV		1				per [redacted] banquets only, never admission
128	[redacted]	[redacted]	LV		1				per [redacted] president, non-profit, IRS letter sendi
129	[redacted]	[redacted]	LV				1		In compliance
–	[redacted]	[redacted]							
130	[redacted]	[redacted]	LV		1				per [redacted] president, non-profit
131	[redacted]	[redacted]	LV	1					staff field visit
132	[redacted]	[redacted]	LV		1				rtned mail, mail box center, can't locate
–	[redacted]	[redacted]							
133	[redacted]	[redacted]	LV				1		In compliance
134	[redacted]	[redacted]	LV				1		In compliance
135	[redacted]	[redacted]	LV		1				per [redacted] weddings/parties only--no admissions
136	[redacted]	[redacted]	LV		1				non-profit [redacted] (entertainers)

	LET #	BUSINESS NAME	LOC.	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	SUBJECT TO LET 7500+	NOTES
--	[redacted]	[redacted]							
137	[redacted]	[redacted]	LV			1			seating fo[redacted]max, very small place
138	[redacted]	[redacted]	LV	1					staff field visit
139	[redacted]	[redacted]	LV	1					paying LET, [redacted]
140	[redacted]	[redacted]	LV	1					survey and called
141	[redacted]	[redacted]	HEN		1				Out of business, revoked w/SOS
--	[redacted]	[redacted]							
142	[redacted]	[redacted]	LV		1				per[redacted] weddings/parties only, no adm.
143	[redacted]	[redacted]	LV				1		In compliance
144	[redacted]	[redacted]	LV		1				Out of business, per field visit Mary Rusterholz
145	[redacted]	[redacted]	HEN		1				per[redacted], no adm for tourneys or restau
146	[redacted]	[redacted]	LV				1		request back as >300, but no 0 returns filed
--	[redacted]	[redacted]							
--	[redacted]	[redacted]							
--	[redacted]	[redacted]							
--	[redacted]	[redacted]							
147	[redacted]	[redacted]	LV				1		In compliance
148	[redacted]	[redacted]	LV					1	In compliance
--	[redacted]	[redacted]							
149	[redacted]	[redacted]	LV		1				participatory sport
150	[redacted]	[redacted]	LV						
151	[redacted]	[redacted]	LV	1					
152	[redacted]	[redacted]	LV		1				participatory sport
153	[redacted]	[redacted]	HEN	1					located within[redacted]
154	[redacted]	[redacted]	LV						
155	[redacted]	[redacted]	LV		1				per[redacted], nightclub closed <300
156	[redacted]	[redacted]	LV						no info available, field check address?
157	[redacted]	[redacted]	LV		1				participatory sport[redacted]
158	[redacted]	[redacted]	LV		1				per[redacted], entertainers/producers N/A
159	[redacted]	[redacted]	LV		1				[redacted]singer/entertainer
160	[redacted]	[redacted]	LV		1				[redacted]dancers
161	[redacted]	[redacted]	LV		1				dancer
162	[redacted]	[redacted]	LV		1				pe[redacted] dancer
163	[redacted]	[redacted]	LV		1				pe[redacted] dancers
164	[redacted]	[redacted]	LV		1				entertainers—[redacted]
165	[redacted]	[redacted]	LV		1				per[redacted]dancer
166	[redacted]	[redacted]	LV		1				per[redacted]dancer
167	[redacted]	[redacted]	LV		1				per[redacted]school[redacted]
168	[redacted]	[redacted]	LV		1				per[redacted]entertainers, [redacted]
169	[redacted]	[redacted]	LV		1				per[redacted]dancer

DV000046

	LET #	BUSINESS NAME	LOC.	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	SUBJECT TO LET 7500+	NOTES
170	[redacted]	[redacted]	LV				1		[redacted] keep on list, may be applicable in future
171	[redacted]	[redacted]	LV		1				can't verify, probably dancer, [redacted]
172	[redacted]	[redacted]	LV		1				per [redacted] entertainer
173	[redacted]	[redacted]	LV		1				per [redacted] musicians [redacted]
174	[redacted]	[redacted]	LV		1				per [redacted] not promoter--is a manager, no door (
175	[redacted]	[redacted]	LV				1		per [redacted] promoters, depends on size of show
176	[redacted]	[redacted]	LV				1		In compliance
177	[redacted]	[redacted]	LV						
178	[redacted]	[redacted]	LV		1				can't verify phone, [redacted] probably dancer
179	[redacted]	[redacted]	LV				1		per application
180	[redacted]	[redacted]	LV						
181	[redacted]	[redacted]	LV				1		In compliance
182	[redacted]	[redacted]	LV	1					corrected to pay Gaming
183	[redacted]	[redacted]	LV						
184	[redacted]	[redacted]	LV						
185	[redacted]	[redacted]	LV					1	In compliance
		VERIFIED		25	99	12	22	3	
		TOTAL GAMING	25						
		TOTAL EXEMPT N/A	99						
		TOTAL EXEMPT <300	12						
		SUBJECT TO LET >300	21						
		SUBJECT TO LET 7500+	3						
			160						
		UNDER RESEARCH	23						
		TOTAL	183						

Exhibit 4b

EXHIBIT K

EXHIBIT K

DV000049

JIM GIBBONS
Governor
THOMAS R. SHEETS
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

DEPARTMENT OF TAXATION

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1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
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555 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

[redacted], 2007

[redacted]

Dear [redacted]

Re: Live Entertainment Tax

I am in receipt of your letter dated [redacted] 2007, requesting a determination of maximum occupancy for Live Entertainment Tax in regards to [redacted] rents from [redacted]

Nevada Revised Statutes (NRS) Chapter 368A.200(5.)(d) states that Live Entertainment Tax does not apply to "live entertainment that is not provided at a licensed gaming establishment if the facility in which the live entertainment is provided has a maximum occupancy of less than 200 persons."

You stated that [redacted] has a maximum seating capacity of [redacted] people [redacted]. The Department finds that [redacted] is under the maximum occupancy of 200 people; therefore the [redacted] is not required to file Live Entertainment Tax.

Please note that this exemption is only for [redacted] located in [redacted] when the maximum occupancy is [redacted] people. If any changes occur, contact the Department as you may be required to file Live Entertainment Tax.

If you have further questions, please contact me at 775-684-2130.

Sincerely,

Michelle Jacobs, Tax Examiner II
Compliance Division

DV00005C

JIM GIBBONS
Governor
THOMAS R. SHEETS
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

DEPARTMENT OF TAXATION

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HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

[redacted], 2008

[redacted]

TID: [redacted]
Live Entertainment Tax

Dear [redacted]

Re: [redacted]

The following is provided in response to your letter dated [redacted] 2007 and our telephone conversation on [redacted] 2008 regarding [redacted] In our telephone conversation you stated that the live entertainment to be provided will be musical groups, for all patrons to enjoy and the stage will be located [redacted] Male patrons pay [redacted] and there is [redacted] or children.

In your letter you rereferenced Nevada Revised Statutes (NRS) 368A.097 and 368A.200(5)(j), requesting [redacted] be exempt from Live Entertainment Tax. NRS 368A.097 defines "Shopping Mall" to include any area or premises where multiple vendors assemble for the primary purpose of selling goods or services, regardless of whether consideration is collected for the right or privilege of entering that area or those premises. Furthermore, NRS 368A.200 (5)(j) allows for an exemption of the Live entertainment tax that is provided in the common area of a shopping mall. The Department finds that [redacted] falls within the above NRS exemption; therefore [redacted] is not subject to the Live Entertainment Tax.

Please note that the conclusions reached in this letter are limited [redacted] regarding this particular factual circumstance. No further reliance should be placed on this response for any other transaction or factual scenarios except those described herein. Finally, you are advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which this letter is based may subject similar future transactions or the entities described herein to a different treatment than expressed in this correspondence.

If you have further questions, please contact me at 775-684-2130.

Sincerely,

Michelle Jacobs, Tax Examiner II
Compliance Division

DV000051

KENNY C. GUINN
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA

DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

[redacted] 2005

[redacted]

Re: Live Entertainment Tax Returns and Remittance.

Dear Taxpayer:

The Department has conducted a review of the live entertainment tax returns for the periods of [redacted]. What is of concern to us is the reported gross taxable admission charges shown on those returns have been adjusted [redacted] In other words, the [redacted] have been taken as a deduction from the total admission charges reported to the Department. Please be aware that the current Nevada Revised Statutes and Tax Commission Regulations on the Live Entertainment Tax do not allow for the deduction [redacted] from the gross admission charges.

We respectfully request that you review all of the aforementioned returns and adjust them accordingly (if applicable) by removing the deduction [redacted] remit the amended returns along with any liability owing the State of Nevada to the Department of Taxation on or before [redacted] If we do not either receive the amended returns along with monies owing, or hear from you by that date; we will have no choice but to calculate an estimated revenue deficiency for those periods on the establishment.

Should you have any questions concerning this matter, please do not hesitate to contact any of the District Offices of the Department of Taxation.

Sincerely,

Dino DiCianno,
Executive Director

CC: Jerrie Smith, Tax Manager – Carson City Office
Paulina Oliver, Tax Manager – Las Vegas Office
Cathy Chambers – Tax Manager – Reno Office

DV000052

KENNY C. GUINN
Governor
BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission
CHARLES E. CHINNOCK
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

1550 E. College Parkway
Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 687-4820 • Fax: (775) 687-5302
In-State Toll Free: 800-992-0900
Web Site: http://tax.state.nv.us

LAS VEGAS OFFICE
Grant Sawyer Office Building
Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300
Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

[redacted] 2003

[redacted]
Las Vegas, NV [redacted]

Re: Live Entertainment Tax

Dear [redacted]

In response to recent inquiry regarding the applicability of the Live Entertainment Tax to your [redacted] I offer the following.

Pursuant to Section 12 (parts 1-2) of the Temporary Regulation LCB File No. R212-03 adopted by the Nevada Tax Commission on November 25, 2003; the admission charges [redacted] described in your letter would be tax exempt. You stated that the net proceeds from [redacted] will go directly to [redacted] which is a 501(c) 3 nonprofit organization. Section 12 of the temporary regulation states:

1. *For the purposes of paragraph (b) of subsection 78 of Senate Bill No. 8 of the 20th Special Session of the Nevada Legislature, chapter 5, Statutes of Nevada 2003, 20th Special Session, at page 147 (NRS 368A.200), live entertainment is provided by or entirely for the benefit of a nonprofit organization if the proceeds of the admission charges to the facility where the live entertainment is provided become the property of the nonprofit organization. The proceeds of the admission charges do not become the property of a person other than the nonprofit organization as long as the person retains not more of the proceeds than is necessary to cover the direct, supportable costs of hosting, promoting or sponsoring the event at which the live entertainment is provided.*
2. *Subject to the provisions of subsection 1, a nonprofit organization providing live entertainment, or a person providing live entertainment entirely for the benefit of a nonprofit organization, incurs no liability for the excise tax on entertainment if the nonprofit organization or person contracts for goods or services with a person other than a nonprofit organization, even if the proceeds from the sales of food, refreshments or merchandise do not become the property of the nonprofit organization.*

Since the net proceeds from [redacted] will become the property of [redacted] they would not be subject to the [redacted] Live Entertainment Tax applicable to admission charges for Live Entertainment at facilities with [redacted] seating capacity of [redacted]

Thank you for your inquiry.

Sincerely,

Dino Di Cianno, Deputy Executive Director-Compliance Division

DV000053

From: Cathy Chambers
Sent: Friday, [redacted], 2003 2:54 PM
To: [redacted]
Cc: 'LHartzell@gcb.state.nv.us'; DINO DICIANNO
Subject: RE: GCB conclusion on [redacted] LET liability for outside concerts.

Dear [redacted]

I have evaluated your information and Gaming Control Board's research; and I believe the outdoor concerts described below promoted by [redacted] at the outdoor area common to shops in a shopping mall are exempted from the imposition of the Live Entertainment Tax by the Department of Taxation. Subsection 78 of Senate Bill No. 8 of the 20th Special Session of the Nevada Legislature, chapter 5, Statutes of Nevada 2003, 20th Special Session, states that the tax imposed by this subsection does not apply to: (j) Live entertainment that is provided in the common area of a shopping mall, unless the entertainment is provided in a facility located with the mall.

Temporary regulation LCB File No. R212-03 adopted by the Nevada Tax Commission on November 23, 2003 Section 11 part 5 defines a "shopping mall" to include any area or premises where multiple vendors assemble for the primary purpose of selling goods or services, regardless of whether consideration is collected for the right or privilege of entering that area or those premises.

I have interpreted your statement that [redacted] outdoor entertainment on a periodic basis. On these scheduled days, the entertainer/band performs on an area of property not owned or leased by [redacted] to mean that you do not charge patrons an admission for listening to and viewing this entertainment. Rather they are provided as free, open air venues with food and beverage sales available from a cart maintained on [redacted] property, and may also be seen and heard from an outdoor restaurant in [redacted]

If this is correct, and the patrons who listen and view the live entertainment from this common area are not required to pay an admission charge, or required to purchase any food, refreshments or merchandise, to enter the premises where the live entertainment is being performed, the tax would not be applicable.

If I have not interpreted your information correctly, please let me know and we can discuss this further.

Thank you.

-----Original Message-----
From: [redacted] [mailto [redacted]]
Sent: Wednesday, [redacted] 2003 2:24 PM
To: Cathy Chambers
Cc: 'LHartzell@gcb.state.nv.us'
Subject: GCB conclusion on [redacted] LET liability for outside concerts.

Dear Ms. Chambers,

At your convenience, I would welcome your opinion on [redacted] liability for entertainment tax for outdoor concerts it promotes on property it does not own/lease, in the outdoor area common to shops in a shopping mall. Many relevant details are mentioned in the correspondence below. If you would like any further information that would help guide your opinion, please feel free to call or e-mail.

Kind Regards,

[redacted]
Tel: [redacted] Fax: [redacted]

DV000054

-----Original Message-----
From: [redacted]
Sent: Monday, [redacted] 2003 6:49 PM
To: [redacted]
Subject: RE: GCB conclusion on [redacted] LET liability for outside concerts. Did we ever pursue this issue with the Tax & License Division? Please advise of the result. Thanks.

[redacted]
Phone: [redacted]
Beeper: [redacted]
-----Original Message-----
From: [redacted]
Sent: Tuesday, [redacted], 2003 4:40 PM
To: [redacted]
Subject: GCB conclusion on [redacted] LET liability for outside concerts. Good news!

-----Original Message-----
From: [redacted]
Sent: Tuesday, [redacted] 2003 4:38 PM
To: 'Lynda Hartzell, Audit Division, Gaming Control Board'
Subject: RE: Is [redacted] liable for LET on F&B sales related to an outdoor concert on property adjacent to, but not owned by [redacted] Thank you both for your time and effort.

Kind Regards,

[redacted]
Tel: [redacted] Fax: [redacted]
-----Original Message-----
From: Lynda Hartzell, Audit Division, Gaming Control Board
[mailto: [redacted]
Sent: Tuesday, [redacted] 2003 3:53 PM
To: [redacted]
Cc: DiCianno@tax.state.nv.us; cchamber@tax.state.nv.us; ggalle@gcb.state.nv.us
Subject: RE: Is [redacted] liable for LET on F&B sales related to an outdoor concert on property adjacent to, but not owned by [redacted] After reviewing the documentation you provided, including the aerial photos, [redacted] and I concurred that [redacted] would not be liable for remitting the live entertainment tax to the Gaming Control Board for these events. We take the position that the entertainment is not offered on the premises of a licensed gaming establishment.

Although entertainment not occurring on the premises of a licensed gaming establishment is properly a matter addressed by the Nevada Department of Taxation, we believe that the exception for entertainment offered in the common area of a shopping mall applies in this case. If you wish to get an opinion from the Department of Taxation, you may wish to call Dino DiCianno or Cathy Chambers. Both of these individuals are located in Northern Nevada, but I recommend them because they are both heavily involved in the adoption of LET regulations. Dino can be reached at 775-687-6670 and Cathy at 775-688-1750.

Thank you for your patience in awaiting a response.

Lynda Hartzell
-----Original Message-----
From: [redacted]
Sent: Wednesday, [redacted] 2003 4:44 PM
To: 'lhartzell@gcb.state.nv.us'

DV000055

Cc: [redacted]
Subject: Is [redacted] liable for LET on F&B sales related to an outdoor concert on property adjacent to, but not owned by [redacted] Lynda,
As a follow up to our discussion today, please comment on the extent of [redacted] liability for Live Entertainment Tax.
[redacted] outdoor entertainment on a periodic basis. On these scheduled days, the entertainer/band performs on an area of property not owned or leased by [redacted] The area is adjacent to property owned or leased by [redacted] provides an outdoor beverage cart to facilitate beverage sales during the event; this cart is on [redacted] leased property. Food may be sold outside on [redacted] leased property on some occasions. A restaurant in [redacted] has an outdoor (fenced) patio area, from which the outdoor entertainment can be seen and heard. The concert occurs on property that is a part of the mall property, and is an open air venue.
Do you find this description consistent with:
"Outdoor facilities such as water parks, pools, theme parks or patios where entertainment does not take place in a tent or similar structure" or
"Common area of a shopping mall (not a facility within a mall)"
or some other interpretation?
I note that the amended version of Regulation 13.025(7) states, "Live entertainment that is provided in the common area of a shopping mall, unless the entertainment is provided in a facility within the mall" as an exemption from LET. Regards,

[redacted]
Tel: [redacted] Fax: [redacted]

From: Cathy Chambers
Sent: Friday, [redacted] 2003 2:54 PM
To: [redacted]
Cc: 'LHartzell@gcb.state.nv.us'; DINO DICIANNO
Subject: RE: GCB conclusion on [redacted] LET liability for outside concerts.

Dear [redacted]

I have evaluated your information and Gaming Control Board's research; and I believe the outdoor concerts described below promoted by [redacted] at the outdoor area common to shops in a shopping mall are exempted from the imposition of the Live Entertainment Tax by the Department of Taxation. Subsection 78 of Senate Bill No. 8 of the 20th Special Session of the Nevada Legislature, chapter 5, Statutes of Nevada 2003, 20th Special Session, states that the tax imposed by this subsection does not apply to: (j) Live entertainment that is provided in the common area of a shopping mall, unless the entertainment is provided in a facility located with the mall.

Temporary regulation LCB File No. R212-03 adopted by the Nevada Tax Commission on November 25, 2003 Section 11 part 5 defines a "shopping mall" to include any area or premises where multiple vendors assemble for the primary purpose of selling goods or services, regardless of whether consideration is collected for the right or privilege of entering that area or those premises.

I have interpreted your statement that [redacted] outdoor entertainment on a periodic basis. On these scheduled days, the entertainer/band performs on an area of property not owned or leased by [redacted] to mean that you do not charge patrons an admission for listening to and viewing this entertainment. Rather they are provided as free, open air venues with food and beverage sales available from a cart maintained on [redacted] leased property, and may also be seen and heard from an outdoor restaurant in [redacted]

If this is correct, and the patrons who listen and view the live entertainment from this common area are not required to pay an admission charge, or required to purchase any food, refreshments or merchandise, to enter the premises where the live entertainment is being performed, the tax would not be applicable.

DV000056

If I have not interpreted your information correctly, please let me know and we can discuss this further.

Thank you.

-----Original Message-----
From: [redacted] [mailto[redacted]
Sent: Wednesday, [redacted] 2003 2:24 PM
To: Cathy Chambers
Cc: 'LHartzell@gcb.state.nv.us'
Subject: GCB conclusion on [redacted] LET liability for outside concerts.

Dear Ms. Chambers,

At your convenience, I would welcome your opinion on [redacted] liability for entertainment tax for outdoor concerts it promotes on property it does not own/lease, in the outdoor area common to shops in a shopping mall. Many relevant details are mentioned in the correspondence below. If you would like any further information that would help guide your opinion, please feel free to call or e-mail.

Kind Regards,

[redacted]
Tel: [redacted] Fax: [redacted]

-----Original Message-----
From: [redacted]
Sent: Monday, [redacted] 2003 6:49 PM
To: [redacted]
Subject: RE: GCB conclusion on [redacted] LET liability for outside concerts. Did we ever pursue this issue with the Tax & License Division? Please advise of the result. Thanks.

[redacted]
Phone: [redacted]
Beeper: [redacted]
-----Original Message-----
From: [redacted]
Sent: Tuesday, [redacted] 2003 4:40 PM
To: [redacted]; [redacted]
Subject: GCB conclusion on [redacted] LET liability for outside concerts. Good news!
-----Original Message-----
From: [redacted]
Sent: Tuesday, [redacted] 2003 4:38 PM
To: 'Lynda Hartzell, Audit Division, Gaming Control Board'
Subject: RE: Is [redacted] liable for LET on F&B sales related to an outdoor concert on property adjacent to, but not owned by [redacted] Thank you both for your time and effort.

Kind Regards,

[redacted]
Tel: [redacted] Fax: [redacted]
-----Original Message-----
From: Lynda Hartzell, Audit Division, Gaming Control Board [mailto:LHartzell@gcb.state.nv.us]

DV000057

Sent: Tuesday, [redacted] 2003 3:53 PM
To: [redacted]
Cc: DiCianno@tax.state.nv.us; cchamber@tax.state.nv.us; ggalle@gcb.state.nv.us
Subject: RE: Is [redacted] liable for LET on F&B sales related to an outdoor concert on property adjacent to, but not owned by [redacted] After reviewing the documentation you provided, including the aerial photos, [redacted] and I concurred that [redacted] would not be liable for remitting the live entertainment tax to the Gaming Control Board for these events. We take the position that the entertainment is not offered on the premises of a licensed gaming establishment.

Although entertainment not occurring on the premises of a licensed gaming establishment is properly a matter addressed by the Nevada Department of Taxation, we believe that the exception for entertainment offered in the common area of a shopping mall applies in this case. If you wish to get an opinion from the Department of Taxation, you may wish to call Dino DiCianno or Cathy Chambers. Both of these individuals are located in Northern Nevada, but I recommend them because they are both heavily involved in the adoption of LET regulations. Dino can be reached at 775-687-6670 and Cathy at 775-688-1750.

Thank you for your patience in awaiting a response.

Lynda Hartzell

-----Original Message-----
From: [redacted] [mailto[redacted]
Sent: Wednesday, [redacted] 2003 4:44 PM
To: 'lhartzell@gcb.state.nv.us'
Cc: [redacted]
Subject: Is [redacted] liable for LET on F&B sales related to an outdoor concert on property adjacent to, but not owned by [redacted] Lynda,
As a follow up to our discussion today, please comment on the extent of [redacted] liability for Live Entertainment Tax.
[redacted] outdoor entertainment on a periodic basis. On these scheduled days, the entertainer/band performs on an area of property not owned or leased by [redacted] The area is adjacent to property owned or leased by [redacted] provides an outdoor beverage cart to facilitate beverage sales during the event; this cart is on [redacted] leased property. Food may be sold outside on [redacted] leased property on some occasions. A restaurant in [redacted] has an outdoor (fenced) patio area, from which the outdoor entertainment can be seen and heard. The concert occurs on property that is a part of the mall property, and is an open air venue.
Do you find this description consistent with:
"Outdoor facilities such as water parks, pools, theme parks or patios where entertainment does not take place in a tent or similar structure" or
"Common area of a shopping mall (not a facility within a mall)"
or some other interpretation?
I note that the amended version of Regulation 13.025(7) states, "Live entertainment that is provided in the common area of a shopping mall, unless the entertainment is provided in a facility within the mall" as an exemption from LET. Regards,
[redacted]
Tel: [redacted] Fax: [redacted]

DV000058

EXHIBIT L

EXHIBIT L

DV000059

LIVE ENTERTAINMENT TAX
JUNE 2004 RECEIPTS
FISCAL YEAR 2004

LET	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debits	Credits	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

by: Michelle Jacobs
8/11/2009 10:38 AM
Page 1.

LIVE ENTERTAINMENT TAX
JUNE 2004 RECEIPTS
FISCAL YEAR 2004

LET	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #	
[redacted]																		in full
																		to FY04
	TOTAL AMOUNTS		1,458,894.78	3,465,099.31	4,923,994.09	492,399.41	358,509.45	17,925.47	0.00	0.00	0.00	16.13	513,829.96	513,813.83	481,007.10	32,806.73		
	TOTAL AMOUNT YEAR TO DATE												513,829.96	4,524,925.07	4,346,867.83	178,057.24		

Prepared by: Michelle Jacob
8/11/2009 10:38 AM
Page:

DV000061

LIVE ENTERTAINMENT TAX
MAY 2004 RECEIPTS
FISCAL YEAR 2004

		Post	Admission	Food & Merch	Taxable	Calculated	Admission	Calculated					Prior	Amount	Amount	Short	Deposit
			Amt	Sold	Amt	tax 10%	Amt	tax 5%	Penalty	Interest							
T	BUSINESS NAME	Date	200-7499	200-7499	200-7499	200-7499	7500	7500	10%	1%	Debits	Credits	Liabilities	Due	Paid	or Over	#

[redacted]

Prepared by: Michelle Jacobs
8/11/2009 10:40 AM
Page 1

DV000062

LIVE ENTERTAINMENT TAX
MAY 2004 RECEIPTS
FISCAL YEAR 2004

ET	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		1,556,192.63	4,231,687.47	5,787,880.10	578,788.01	4,168,217.92	208,410.90	1.48	0.15	0.00	0.00	792,189.63	792,189.63	743,862.13	48,327.50	
	TOTAL AMOUNT YEAR TO DATE					2,181,488.23		1,011,226.24						4,010,117.24	3,884,859.73	125,257.51	

Prepared by: Michelle Jacobs
8/11/2009 10:40 AM
Page 2

DV000063

LIVE ENTERTAINMENT TAX
APRIL 2004 RECEIPTS
FISCAL YEAR 2009

LET	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merc Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

Prepared by: Michelle Jacobs
8/11/2009 10:43 AM
Page 1

DV000064

LIVE ENTERTAINMENT TAX
APRIL 2004 RECEIPTS
FISCAL YEAR 2004

LET	BUSINESS NAME	Post Date	Admissions Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
														0.00		0.00	
	TOTAL AMOUNTS		1,131,136.73	3,879,783.23	6,010,918.96	601,091.90	7,142,330.98	357,116.55	0.00	0.00	0.00	0.00	1,090,425.42	974,316.93	973,014.77	1,302.16	
	TOTAL AMOUNT YEAR TO DATE					1,602,677.22		802,809.34						3,217,921.61	3,140,997.60	76,924.01	

Prepared by: Michelle Jacobs
6/11/2009 10:43 AM
Page:

DV000065

LIVE ENTERTAINMENT TAX MARCH 2004 RECEIPTS
FISCAL YEAR 2004

ET	BUSINESS NAME	Post Date	Admission Amt 200-7498	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

Prepared by: Michelle Jacobs
8/11/2008 10:46 AM
Page 1

DV000066

LIVE ENTERTAINMENT TAX MARCH 2004 RECEIPTS
FISCAL YEAR 2004

ET	BUSINESS NAME	Post Date	Admission Amt 200-7489	Food & Merch Sold 200-7490	Taxable Amt 200-7489	Calculated tax 10% 200-7489	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT [illegible]		1,765,570.20	4,395,680.47	6,161,249.67	616,124.67	6,120,132.70	306,006.64	0.00	0.00	0.00	9,261.41	9,261.41	927,891.91	902,293.82	25,598.09	
	TOTAL AMOUNT YEAR TO DATE					1,101,545.32		445,692.79						2,245,604.68	2,167,982.83	75,621.86	

Prepared by: Michelle Jacob
8/11/2009 10:45 AM
Page :

DV000067

LIVE ENTERTAINMENT TAX FEBRUARY 2004 RECEIPTS
FISCAL YEAR 2004

LET	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

Prepared by: Michelle Jacobs
6/11/2009 10:50 AM
Page 1

LIVE ENTERTAINMENT TAX FEBRUARY 2004 RECEIPTS
FISCAL YEAR 2004

LET	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNTS		1,230,068.39	3,634,536.19	4,864,604.58	486,460.46	2,793,723.18	139,696.16	0.00	0.00	0.00	0.00	0.00	578,610.10	356,279.81	21,330.29	
	TOTAL AMOUNT YEAR TO DATE					486,460.46		139,686.19						1,316,611.77	1,268,889.01	48,022.76	

Prepared by: Michelle Jacobs,
8/11/2009 10:50 AM
Page 2

LIVE ENTERTAINMENT TAX
JANUARY 2004 RECEIPTS
FISCAL YEAR 2004

LET	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

[redacted]

Prepared by: Michelle Jacobs
8/11/2009 10:52 AM
Page 1

DV000070

LIVE ENTERTAINMENT TAX
JANUARY 2006 RECEIPTS
FISCAL YEAR 2006

LBT	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		1,459,472.50	4,560,589.61	6,020,062.11	602,006.21	2,739,909.00	136,995.45	0.00	0.00	0.00	0.00	0.00	739,001.66	710,409.20	28,592.46	
	TOTAL AMOUNT YEAR TO DATE													739,001.66	710,409.20	28,592.46	

Prepared by: Michelle Jacobs
8/11/2008 10:32 AM
Page 2

DV000071

LIVE ENTERTAINMENT TAX
JULY 2005 RECEIPTS
FISCAL YEAR 2006

			Admission	Food & Merch	Taxable	Calculated	Admission	Calculated												
		Post	Amt	Sold	Amt	tax 10%	Amt	tax 5%	Penalty	Interest			Prior	Amount	Amount	Short	Deposit			
ET	BUSINESS NAME	Date	300-7499	300-7499	300-7499	300-7499	7500	7500	10%	1%	Debit(s	Credit(s	Liabilities	Due	Paid	or Over	#			
[redacted]																				

LIVE ENTERTAINMENT TAX
JULY 2008 RECEIPTS
FISCAL YEAR 2008

FT	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #			
[redacted]																				
	TOTAL AMOUNTS		1,776,606.38	3,434,399.69	5,211,006.07	521,100.51	5,910,759.33	295,537.97	0.00	0.00	0.00	0.00	44,015.18	857,181.37	830,366.33	13,366.45				
	TOTAL AMOUNT YEAR TO DATE												44,015.18	857,181.37	830,366.33	13,366.45				

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DV000073

LIVE ENTERTAINMENT TAX
AUGUST 2008 RECEIPTS
FISCAL YEAR 2008

LIC	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

DV000074

LIVE ENTERTAINMENT TAX
AUGUST 2006 RECEIPTS
FISCAL YEAR 2006

LET	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		1,351,326.59	2,500,436.76	3,851,763.35	395,176.34	1,568,594.29	78,429.71	0.00	0.00	335.00	335.00	782,921.32	651,545.99	640,914.56	10,631.43	
	TOTAL AMOUNT YEAR TO DATE					395,176.34		78,429.71					878,861.66	1,206,307.24	1,018,[illegible]	187,391.56	

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DV000075

LIVE ENTERTAINMENT TAX
SEPTEMBER 2005 RECEIPTS
FISCAL YEAR 2006

ET	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7489	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #				
[redacted]																					

DV00007

LIVE ENTERTAINMENT TAX
SEPTEMBER 2005 RECEIPTS
FISCAL YEAR 2006

ET	BUSINESS NAME	Post Date	Admission Amt 300-7498	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7600	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		1,277,711.01	3,747,489.94	5,025,200.95	502,520.10	4,327,782.62	216,389.13	0.00	0.00	0.00	0.00	722,882.83	720,806.03	720,898.82	67,640.69	
	TOTAL AMOUNT YEAR TO DATE												748,566.16	1,394,385.73	1,369,037.06	72,989.76	

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DV000077

LIVE ENTERTAINMENT TAX
OCTOBER 2008 RECEIPTS
FISCAL YEAR 2008

BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																

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LIVE ENTERTAINMENT TAX
OCTOBER 2008 RECEIPTS
FISCAL YEAR 2009

ET	BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNTS		1,887,332.90	3,616,481.86	5,503,814.76	550,381.48	6,343,325.95	317,166.30	0.00	0.00	0.00	0.00	119,618.29	987,166.06	988,358.01	794.05	
	TOTAL AMOUNT YEAR TO DATE													2,381,551.81	2,375,405.07	72,989.76	

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LIVE ENTERTAINMENT TAX
NOVEMBER 2005 RECEIPTS
FISCAL YEAR 2006

LET	BUSINESS NAME	Post Date	Admission Amt 200-7496	Food & Merch Sold 200-7496	Taxable Amt 200-7496	Calculated tax 10% 200-7496	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]	[redacted]	[redacted]	[redacted]	0.00	0.00	0.00		0.00						0.00	0.00	0.00	

[redacted]

DV000080

LIVE ENTERTAINMENT TAX
NOVEMBER 2008 RECEIPTS
FISCAL YEAR 2009

LET	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7489	Taxable Amt 200-7499	Calculated tax 10% 200-7439	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT [illegible]		2,846,666.17	1,572,190.27	4,217,856.44	421,785.64	3,884,725.43	184,236.27	207.90	37.99	(634.50)	634.50	202,461.47	893,546.22	882,688.79	10,860.53	
	TOTAL AMOUNT YEAR TO DATE					421,785.54		184,236.27						3,377,346.36	3,011,846.49	363,773.23	

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LIVE ENTERTAINMENT TAX
DECEMBER 2005 RECEIPTS
FISCAL YEAR 2006

BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposi #
[redacted]																

DV00008?

LIVE ENTERTAINMENT TAX
DECEMBER 2005 RECEIPTS
FISCAL YEAR 2006

BUSINESS NAME	Post Date	Admission Amt 300-7499	Food & Merch Sold 300-7499	Taxable Amt 300-7499	Calculated tax 10% 300-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
TOTAL AMOUNTS		1,721,969.10	2,640,602.29	4,487,813.49	448,781.35	3,623,638.83	181,178.94	0.00	0.00	0.00	0.00	0.00	627,958.29	615,096.96	12,861.34	
TOTAL AMOUNT YEAR TO DATE																
												0.00	3,809,563.21	3,478,004.12	200,402.12	

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LIVE ENTERTAINMENT TAX
JANUARY 2008 RECEIPTS
FISCAL YEAR 2008

LET	BUSINESS NAME	Post Date	Admission Amt 200-7439	Food & Merch Sold 200-7439	Taxable Amt 200-7439	Calculated tax 10% 200-7419	Admission Amt 7500	Calculated tax 5% 7600	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #									
[redacted]																										

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LIVE ENTERTAINMENT TAX
JANUARY 2008 RECEIPTS
FISCAL YEAR 2008

LET	BUSINESS NAME	Post Date	Admission Amt 200-7498	Food & Merch Sold 200-7498	Taxable Amt 200-7498	Calculated tax 10% 200-7498	Admission Amt 7600	Calculated tax 9% 7600	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		2,353,086.66	4,661,367.07	6,903,473.69	690,347.56	6,017,229.93	300,861.50	4,612.84	106.50	22,405.59	4,356.18	28,925.28	1,038,662.86	944,658.01	117,728.66	
	TOTAL AMOUNT YEAR TO DATE					1,666,628.49							978,898.50	5,187,538.46	4,673,428.37	506,263.49	

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LIVE ENTERTAINMENT TAX FEBRUARY 2008 RECEIPTS
FISCAL YEAR 2008

LET	BUSINESS NAME	Post Date	Admission Amt 200-7498	Food & Merch Sold 200-7498	Taxable Amt 200-7498	Calculated tax 10% 200-7498	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior	Amount	Amount	Short	Deposit								
[redacted]																									

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LIVE ENTERTAINMENT TAX FEBRUARY 2009 RECEIPTS
FISCAL YEAR 2009

LIST	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 208-7499	Taxable Amt 200-7499	Calculated Tax 10% 200-7499	Admission Amt 7509	Calculated Tax 5% 7509	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT:		2,091,448.38	4,208,788.30	6,300,230.68	630,023.07	6,002,861.12	300,143.08	4,608.72	60,146.33	60,146.33	348,498.32	388,018.92	545,865.98	380,378.82	163,602.16	
	TOTAL AMOUNT YEAR TO DATE:					2,228,842.58		300,143.08					1,661,812.42	6,737,417.44	6,058,606.79	698,764.81	

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LIVE ENTERTAINMENT TAX
MARCH 2008 RECEIPTS
FISCAL YEAR 2008

Business Name	Post Date	Admission Amt 200-7489	Food & Merch Sold 200-7489	Taxable Amt 200-7489	Calculated tax 10% 200-7489	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

[redacted]

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LIVE ENTERTAINMENT TAX
MARCH 2008 RECEIPTS
FISCAL YEAR 2008

#	LBT	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	(Debit(s))	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																		
		TOTAL AMOUNTS		2,609,178.12	4,668,487.99	7,277,666.11	727,795.61	13,705,243.01	685,262.15	2,070.09	1,014.20	106,154.32	63,121.69	83,606.92	1,537,261.20	1,328,706.66	210,554.34	
		TOTAL AMOUNT YEAR TO DATE													7,274,976.84	6,366,612.06	910,319.96	

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LIVE ENTERTAINMENT TAX
APRIL 2008 RECEIPTS
FISCAL YEAR 2008

L.E.T.	BUSINESS NAME	Post Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #					
[redacted]																						

LIVE ENTERTAINMENT TAX
APRIL 2008 RECEIPTS
FISCAL YEAR 2008

LET	BUSINESS NAME	Post Date	Admission Amt 200-7498	Food & Merch Sold 200-7498	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		2,397,261.77	4,375,539.67	6,772,801.44	677,280.14	2,945,459.92	147,273.00	27.68	981.73	109,021.76	55,714.02	1,136,897.61	1,007,783.96	837,693.39	170,090.58	
	TOTAL AMOUNT YEAR TO DATE					677,280.14		147,273.00					1,136,897.61	8,282,483.50	7,224,205.44	1,060,410.81	

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LIVE ENTERTAINMENT TAX
MAY 2008 RECEIPTS
FISCAL YEAR 2008

			Post	Admission	Food & Merch	Taxable	Calculated	Admission	Calculated										
			Mark	Amt	Sold	Amt	tax 10%	Amt	tax 5%	Penalty	Interest			Prior	Amount	Amount	Short	Deposit	
		[illegible]	Date	200-7498	200-7499	200-7498	200-7498	7500	7500	10%	1%	Debit(s)	Credit(s)	Liabilities	Due	Paid	or Over	#	

[redacted]

DV00009[illegible]

LIVE ENTERTAINMENT TAX
MAY 2008 RECEIPTS
FISCAL YEAR 2008

LIC#	BUSINESS NAME	Post Mark Date	Admission Amt 200-7496	Food & Merch Sold 200-7499	Taxable Amt 200-7498	Calculated tax 10% 200-7498	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNTS [illegible]		2,168,990.30	4,310,506.66	6,478,496.96	647,849.60	2,465,420.87	124,321.04	232.72	1,007.92	110,943.45	636.60	85,118.66	968,503.72	797,435.60	170,866.12	
	TOTAL AMOUNT YEAR TO DATE					1,325,230.04		271,594.04					1,221,814.30	9,250,763.31	8,021,841.04	1,251,278.84	

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LIVE ENTERTAINMENT TAX
JUNE 2008 RECEIPTS
FISCAL YEAR 2008

#	LET	BUSINESS NAME	Post Mark Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7498	Calculated tax 10% 200-7498	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

[redacted]

LIVE ENTERTAINMENT TAX
JUNE 2008 RECEIPTS
FISCAL YEAR 2008

LET	BUSINESS NAME	Post Mark Date	Admission Amt 200-7419	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7408	Calculated tax 6% 7400	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT [illegible]		1,909,102.48	3,466,127.54	6,574,290.02	637,429.00	1,701,362.47	86,058.12	781.49	1,093.81	118,670.36	7,277.79	871,468.19	798,886.71	886,948.16	255,096,291.55	
	TOTAL AMOUNT YEAR TO DATE					1,842,859.64		356,622.16					2,093,270.49	10,050,660.01	8,093,660.20	254,850,547.18	

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LIVE ENTERTAINMENT TAX
SPORTING EVENTS
FISCAL YEAR 2006

BUSINESS NAME	Post Mark Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Amount Due	Amount Paid	Short or Over	Deposit	
[redacted]												

LIVE ENTERTAINMENT TAX
SPORTING EVENTS
FISCAL YEAR 2008

[redacted]	Post Mark [redacted]	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7498	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Amount Due	Amount Paid	Short or Over	Deposit	
[redacted]												
TOTAL AMOUNTZ		50,458.80	12,361.30	62,820.10	6,282.01	31,282,209.95	1,563,110.50	1,569,392.51	1,477,489.41			

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LIVE ENTERTAINMENT TAX
JULY 2006 RECEIPTS
FISCAL YEAR 2007

	Post Mark	Admission Amt	Food & Merch Sold	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 18%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]															

LIVE ENTERTAINMENT TAX
AUGUST 2008 RECEIPTS
FISCAL YEAR 2007

#	LET	BUSINESS NAME	Post Mark Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 6% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
		TOTAL AMOUNT AUGUST				5,378,038.76	537,803.88	1,022,306.46	61,118.53	[illegible]	[illegible]	[illegible]	[illegible]	812,831.59	794,940.48	17,891.11	
		TOTAL AMOUNT YEAR TO DATE														0.00	
													444,371.74	1,608,525.68	1,467,723.00	140,802.68	

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LIVE ENTERTAINMENT TAX
SEPTEMBER 2006 RECEIPTS
FISCAL YEAR 2007

#	LET	BUSINESS NAME	Post Mark Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7498	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

LIVE ENTERTAINMENT TAX
OCTOBER 2008 RECEIPTS
FISCAL YEAR 2007

#	I.D.	BUSINESS NAME	Post Mark Date	Admission Amt 200-7498	Food & Merch Sold 200-7498	Taxable Amt 200-7498	Calculated tax 10% 200-7498	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
		TOTAL AMOUNT OCTOBER				8,513,708.23	851,370.88	3,828,780.88	191,469.88	4,127.73	1,161.46	34,277.38	140,862.48	956,764.68	813,606.62	141,177.31	
		TOTAL AMOUNT YEAR TO DATE											714,238.87	3,434,188.41	3,048,017.18	390,171.23	

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LIVE ENTERTAINMENT TAX
NOVEMBER 2008 RECEIPTS
FISCAL YEAR 2007

[redacted]	[redacted]	Post Mark Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																

DV000102

LIVE ENTERTAINMENT TAX
DECEMBER 2008 RECEIPTS
FISCAL YEAR 2007

LET	BUSINESS NAME	Post Mark Date	Admission Amt [illegible]	Food & Merch Sold [illegible]	Taxable Amt [illegible]	Calculated tax 10% [illegible]	Admission Amt [illegible]	Calculated tax 5% [illegible]	Penalty 10%	Interest 1%	[illegible]	Prior [illegible]	Amount [illegible]	Amount [illegible]	Short	Overpaid
[redacted]																
	TOTAL AMOUNT DECEMBER				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
	TOTAL AMOUNT YEAR TO DATE											[illegible]	[illegible]	[illegible]	[illegible]	

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LIVE ENTERTAINMENT TAX
JANUARY 2007 RECEIPTS
FISCAL YEAR 2007

	Post Mark Date	Admission Amt 200-7499	Food & Merch Sold 200-7499	Taxable Amt 200-7499	Calculated tax 10% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]															

DV000104

LIVE ENTERTAINMENT TAX
FEBRUARY 2007 RECEIPTS
FISCAL YEAR 2007

LET	BUSINESS NAME	Post Mark Date	Admission Amt 200-7498	Food & Merch Sold 200-7498	Taxable Amt 200-7498	Calculated tax 10% 200-7490	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT FEBRUARY				6,887,126.39	660,839.64	13,560,792.33	653,039.61	2,849.19	2,341.84	372.56	426,881.33	1,779,090.08	1,294,763.45	483,326.13	
	TOTAL AMOUNT YEAR TO DATE											2,044,454.62	8,838,775.44	6,715,462.68	1,822,782.79	

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LIVE ENTERTAINMENT TAX
MARCH 2007 RECEIPTS
FISCAL YEAR 2007

	Post	Admission	Food & Merch	Taxable	Calculated	Admission	Calculated								
	Mark	Amt	Sold	Amt	tax 10%	Amt	tax 5%	Penalty	Interest		Prior	Amount	Amount	Short	Deposit
								10%	1%			Due	Paid	or Over	#

[redacted]

LIVE ENTERTAINMENT TAX
APRIL 2007 RECEIPTS
FISCAL YEAR 2007

LGT	BUSINESS NAME	Post Mark Date	Admission Amt 200-7480	Food & Merch Sold 200-7490	Taxable Amt 200-7496	Calculated tax 10% 200-7498	Admission Amt 7300	Calculated tax 5% 7300	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT APRIL				[illegible]	[illegible]	[illegible]	[illegible]	0.00	[illegible]	0.00	[illegible]	[illegible]	[illegible]	[illegible]	
	TOTAL AMOUNT YEAR TO DATE											[illegible]	[illegible]	[illegible]	[illegible]	

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LIVE ENTERTAINMENT TAX
MAY 2007 RECEIPTS
FISCAL YEAR 2007

LIC#	BUSINESS NAME	Post Mark Date	Admission Amt 220-7499	Food & Merch Sold 220-7499	Taxable Amt 200-7499	Calculated tax 10% 208-7499	Admission Amt 7499	Calculated tax 5% 7499	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																

LIVE ENTERTAINMENT TAX
JUNE 2007 RECEIPTS
FISCAL YEAR 2007

LE #	BUSINESS NAME	Post Mark Date	Admission Amt 200-7419	Food & Merch Sold 200-7489	Taxable Amt 200-7489	Calculated tax 10% 200-7439	Admission Amt 7506	Calculated tax 6.5% 7508	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT JUNE				7,316,370.73	721,637.70	1,091,819.80	54,593.82	0.00	0.00	10,746.00	74,610.48	839,996.77	788,336.87	0.00 51,660.90	
	TOTAL AMOUNT YEAR TO DATE											315,346.19	3,638,696.78	18,876,226.70	174,471.38	

Prepared by: Michelle Jacobs
8/10/2008 - 9:12 AM
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NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

ısiness Name Under 7500	TID #	Loc#	PED 7/07	PED 8/07	PED 9/07	PED 10/07	PED 11/07	PED 12/07	Subtotal
[redacted]									

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

usiness Name Under 7500	TID #	Loc#	PED 7/07	PED 8/07	PED 9/07	PED 10/07	PED 11/07	PED 12/07	Subtotal
[redacted]									
TOTAL UNDER 7500			$707,794.30	$807,757.90	$625,744.23	$678,659.69	$642,827.70	$617,275.32	

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

Business Name 7500 or more	TID #	Loc#	PED 7/07	PED 8/07	PED 9/07	PED 10/07	PED 11/07	PED 12/07	Subtotal
[redacted]									
TOTAL OVER 7500			$92,314.54	$164,540.57	$120,496.32	$225,003.18	$68,634.32	$2,788.92	
TOTAL DEPOSITS			$800,108.84	$972,298.47	$748,240.55	$903,663.07	$709,462.02	$620,084.24	

DV000112

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

Business Name Under 7500	TID #	Loc#	PED 1/08	PED 2/08	PED 3/08	PED 4/08	PED 5/08	PED 6/08	Subtotal	FY 08 Total
[redacted]										

DV000113

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

siness Name Under 7500	TID #	Loc#	PED 1/08	PED 2/08	PED 3/08	PED 4/08	PED 5/08	PED 6/08	Subtotal	FY 08 Total
[redacted]										
TOTAL UNDER 7500			$828,524.67	$724,374.09	$775,895.40	$846,064.73	$950,547.29	$773,898.48	$4,899,304.66	

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

Business Name 7500 or more	TID #	Loc#	PED 1/08	PED 2/08	PED 3/08	PED 4/08	PED 5/08	PED 6/08	Subtotal	FY 08 Total
[redacted]										
TOTAL OVER 7500			$35,851.20	$68,378.46	$128,312.89	$135,845.94	$130,910.24	$38,158.87	$537,457.60	
TOTAL DEPOSIT			$864,375.87	$792,752.55	$904,208.29	$981,910.67	$1,081,457.53	$812,057.35	$5,436,762.26	
									TOTAL DEPOSITS FY 08	$10,188,598.45

DV000115

EXHIBIT M

EXHIBIT M

DV000116

LIVE ENTERTAINMENT TAX
JUNE 2007 RECEIPTS
FISCAL YEAR 2007

DATE	TAX #	DEPOST #	200-7499 SEATS	OVER 7500 SEATS	A/R	PENALTY & INTEREST	Rtn Check CHARGE	TOTAL AMOUNT
7/9/07	[redacted]	[redacted]	$10,000.00	$0.00	$0.00	$0.00	$0.00	$10,000.00
7/9/07		[redacted]	$23,880.00	$0.00	$0.00	$0.00	$0.00	$23,880.00
7/20/07	[redacted]	[redacted]	$148.90	$0.00	$0.00	$0.00	$0.00	$148.90
7/11/07	[redacted]	[redacted]	$0.00	$0.00	$5,000.00	$0.00	$0.00	$5,000.00
7/10/07	[redacted]	[redacted]	$0.00	$0.00	$5,000.00	$0.00	$0.00	$5,000.00
7/17/07	[redacted]	[redacted]	$80,461.99	$0.00	$0.00	$0.00	$0.00	$80,461.99
7/18/07	[redacted]	[redacted]	$0.00	$32,066.86	$0.00	$0.00	$0.00	$32,066.86
7/19/07	[redacted]	[redacted]	$0.00	$5,610.57	$0.00	$0.00	$0.00	$5,610.57
7/17/07		[redacted]	-$30,492.00	$0.00	$0.00	$0.00	$0.00	-$30,492.00
7/17/07		[redacted]	-$16,141.00	$0.00	$0.00	$0.00	$0.00	-$16,141.00
7/24/07	[redacted]	[redacted]	$21,253.80	$2,911.71	$0.00	$0.00	$0.00	$24,165.51
7/24/07		[redacted]	-$23,880.00	$0.00	$0.00	$0.00	$0.00	-$23,880.00
7/31/07	[redacted]	[redacted]	$75,100.29	$0.00	$0.00	$0.00	$0.00	$75,100.29
8/6/07	[redacted]	[redacted]	$129,401.27	$0.00	$0.00	$0.00	$0.00	$129,401.27
8/3/07	[redacted]	[redacted]	$308,658.68	$14,004.38	$0.00	$0.00	$0.00	$322,663.06
8/9/07	[redacted]	[redacted]	$141,497.27	$0.00	$0.00	$0.00	$0.00	$141,497.27
8/2/07		[redacted]	$3,854.15					$3,854.15
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
MONTHLY TOTALS			$723,743.35	$54,593.52	$10,000.00	$0.00	$0.00	$788,336.87
YEAR TO DATE TOTALS			$7,888,614.60	$2,887,904.92	$45,000.00	$16,906.70	$0.00	$10,838,426.12

Prepared by:
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7/23/2009 12:22 PM

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