Exhibit 4c

EXHIBIT N

EXHIBIT N

Nevada Department of Taxation
TAS Monthly Balance

Reported Date: 02/28/2009(FINAL) Tax Types Included: LET

Receipts	LET	$554,866.75
	Subtotal:	**$554,866.75**
Transfers	LET from AR	[redacted]
	LET from SUT	
	LET to AR	
	Subtotal:	
External Transfer Adj	LET	
	Subtotal:	
Credit Lockbox Adjustments	LET	
	Subtotal:	
Debit Lockbox Adjustments	LET	
	Subtotal:	
Credit Online Tax Adjustments	LET	
	Subtotal:	
Debit Online Tax Adjustments	LET	
	Subtotal:	
Other Credit Adjustments	LET	
	Subtotal:	
Other Debit Adjustments	LET	
	Subtotal:	
Refunds	LET	
	Subtotal:	
Total Receipts:	**LET**	**$667,480.50**
	Total:	**$667,480.50**
Current Period Distributions	LET	[redacted]
	Subtotal:	
Future Period Distributions	LET	
	Subtotal:	
ISSUE: Unfunded rfnd/ofst	LET	
	Subtotal:	
Unallocated Pool	LET	
	Subtotal:	
Total Recorded:	**LET**	**$667,480.50**
	Total:	**$667,480.50**
DIFFERENCE:		**$0.00**

DV000119

Nevada Department of Taxation
TAS Monthly Balance

Unallocated Pool - Posted w/o Return	LET **Subtotal:**	[redacted]
Unallocated Pool - Overpaid	LET **Subtotal:**	[redacted]
Total UTS to date: Unallocated Pool	LET **Subtotal:**	[redacted]
Total UTS to date: Unallocated Pool - Posted w/o Return	LET **Subtotal:**	[redacted]
Total UTS to date: Unallocated Pool - Overpaid	LET **Subtotal:**	[redacted]
Total UTS to date: Cash Bond	LET **Subtotal:**	[redacted]

Nevada Department of Taxation
TAS Distribution Summary

Period Ending 02/28/2009(FINAL). Tax Types included: LET

	Tax type	Process	Distribution Period	Amount
Current	LET	Jan 2009	Feb 2009	$37,705.54
		Feb 2009	Feb 2009	$613,478.21
	Subtotal			**$651,183.75**
Future	LET	Feb 2009	Mar 2009	$54,005.35
	Subtotal			**$54,005.35**
Totals:	Current			$651,183.75
	Future			$54,005.35
				$705,189.10

DV000121

RRVAR750

Run Date: 04/17/09

Nevada Department of Taxation
Monthly Deposit Report
For 03/18/2009 - 04/17/2009

Tax Types: LET

Deposit	Tax Type	Location	Date	Amount
[redacted]	LET	[redacted]	03/24/2009	[redacted]
[redacted]	LET	[redacted]	03/25/2009	[redacted]
[redacted]	LET	[redacted]	03/26/2009	[redacted]
[redacted]	LET	[redacted]	03/30/2009	[redacted]
[redacted]	LET	[redacted]	03/30/2009	[redacted]
[redacted]	LET	[redacted]	03/31/2009	[redacted]
[redacted]	LET	[redacted]	03/31/2009	[redacted]
[redacted]	LET	[redacted]	04/03/2009	[redacted]
[redacted]	LET	[redacted]	04/03/2009	[redacted]
[redacted]	LET	[redacted]	04/03/2009	[redacted]
[redacted]	LET	[redacted]	04/06/2009	[redacted]
[redacted]	LET	[redacted]	04/15/2009	[redacted]
Totals				[redacted]

6,000.+
Transfer 15,306.61+
IN 10,000.+
5,000.+
2,309.24+
73,997.9+
006
112,613.75*

0.*

112,613.75+
554,866.75+
002
667,480.5*

DV000122

RRVAR75

Run Date: 04/17/09

Nevada Department of Taxation
Monthly Deposit Report

For 03/18/2009 - 04/17/2009

Tax Types: LET

Transfer In Details

Deposit	Deposit Date	PLN	From Tax Type	To Tax Type	Period End Date	Posted To	Amount
[redacted]	03/20/2009	[redacted]	AR	LET	12/31/2008	[redacted]	[redacted]
[redacted]	03/20/2009	[redacted]	AR	LET	10/31/2008		[redacted]
[redacted]	04/02/2009	[redacted]	AR	LET	11/30/2007	$[redacted]	[redacted]
[redacted]	04/02/2009	[redacted]	AR	LET	06/30/2007		[redacted]
[redacted]	04/02/2009	[redacted]	AR	LET	12/31/2007		[redacted]
[redacted]	04/02/2009	[redacted]	AR	LET	01/31/2008		[redacted]
[redacted]	04/09/2009	[redacted]	AR	LET	12/31/2008	$[redacted]	[redacted]
[redacted]	04/09/2009	[redacted]	AR	LET	12/31/2008		[redacted]
[redacted]	04/15/2009	[redacted]	AR	LET	12/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	01/31/2008	$[redacted] TRANSFER OUT	[redacted]
[redacted]		[redacted]	AR	LET	03/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	07/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	08/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	10/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	07/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	07/31/2007		[redacted]
[redacted]		[redacted]	AR	LET	10/31/2007		[redacted]
[redacted]		[redacted]	AR	LET	11/30/2008		[redacted]
[redacted]		[redacted]	AR	LET	11/30/2008		[redacted]
[redacted]		[redacted]	AR	LET	11/30/2008		[redacted]
[redacted]		[redacted]	AR	LET	11/30/2008		[redacted]
[redacted]		[redacted]	AR	LET	11/30/2008		[redacted]
[redacted]		[redacted]	AR	LET	05/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	04/30/2006		[redacted]
[redacted]		[redacted]	AR	LET	03/31/2008		[redacted]
[redacted]		[redacted]	AR	LET	11/30/2007		[redacted]
[redacted]	03/26/2009	[redacted]	LET	LET	02/28/2009		[redacted]
[redacted]	03/05/2009	[redacted]	SUT	LET	01/31/2009		[redacted] V [redacted]
[redacted]	[redacted]	[redacted]	SUT	LET	02/28/2009		[redacted] V [redacted]
Totals							$131,652.88

DV000123

RRVAR75

Run Date: 04/17/09

Nevada Department of Taxation
Monthly Deposit Report

For 03/18/2009 - 04/17/2009

Tax Types: LET

Transfer Out Details

Deposit	Deposit Date	PLN	From Tax Type	To Tax Type	Period End Date Posted To	Amount
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]		[redacted]	LET	AR	[redacted]	[redacted]
[redacted]	03/26/2009	[redacted]	LET	LET	[redacted]	[redacted]
Totals						**$19,039.13**

DV000124

RRVAR75

Run Date: 04/17/09

Nevada Department of Taxation
Monthly Deposit Report
For 03/18/2009 - 04/17/2009

Tax Types: LET

Transfer In Summary	Amount
[redacted]	[redacted]
Total Transfer to LET	$131,652.88
Total Transfer In Summary	$131,652.88

RRVAR75

Run Date: 04/17/09

Nevada Department of Taxation
Monthly Deposit Report
For 03/18/2009 - 04/17/2009

Tax Types: LET

Transfer Out Summary	Amount
[redacted]	[redacted]
Total Transfer From Summary	$19,039.13

EXHIBIT R

EXHIBIT R

[redacted]DISTRICT

Cathy:

[redacted]and I have consulted on this question and we agree on the following Gentlemen's Clubs in our District.

[redacted] Originally (before LET)[redacted]. Definitely room to expand seating capacity.

[redacted] Originally (before LET) [redacted]. No reasonable room to expand.

[redacted] Originally (before LET) [redacted] Definitely room to expand seating capacity.

[redacted]Originally (before LET)[redacted] No reasonable room to expand.

[redacted].

[redacted]DISTRICT

We only have two "Gentlemen's Clubs". They are [redacted]and [redacted]

[redacted] is on the exempt list, and I have verified that their seating capacity is well below the 300.

[redacted] opened after we put the LET database together. It has [redacted] I did a field visit when they first opened as they had indicated they were going to add dancers later. They do have more than [redacted] seating capacity, but the owner told me that he was [redacted]. The seating capacity of that area would be about 60. I will do a field visit after they open this afternoon to verify that they are using that area for the dancers.

[redacted] Revenue Officer III
Nevada Department of Taxation
Compliance Division

[redacted]DISTRICT-[redacted]

LAS VEGAS GENTLEMEN'S CLUBS

	LET #	BUSINESS NAME	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499
1	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
2	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
4	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
5	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
6	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
7	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
8	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
9	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
10	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
11	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
13	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
14	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
15	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
16	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
17	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
18	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
19	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
20	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
21	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
22	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
23	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
24	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
26	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
27	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
28	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
29	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
30	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
31	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
			2	4	16	9

Total Referred to Gaming	2
Total N/A	4
Total <300	16
Total >300 (In Compliance)	9
	31

DV000196

EXHIBIT S

EXHIBIT S

MEMORANDUM

Date: November 9, 2004

To: Chuck Chinnock

From: Cathy Chambers

CC: Dino Di Cianno

Subject: Live Entertainment Tax information for LCB on Gentleman's Clubs

---

The total number of Gentleman's Clubs statewide is approximately 33. There are 4 in the Reno District all with seating capacity of less than 300; 2 in the Elko District both of which are currently below 300 seating capacity; Las Vegas District has the majority with 27 clubs operating. Of the 27 clubs, 2 have been referred to Gaming Control Board for LET registration, 16 have seating capacity of less than 300, and 9 with seating capacity of 300 to 7,499. Carson district does not have any of these specific types of clubs, only brothels with capacity for less than 300 patrons. See attached worksheet for reporting information.

[redacted] **DISTRICT**

Cathy:

[redacted] have consulted on this question and we agree on the following Gentlemen's Clubs in our District.

[redacted] Originally (before LET) [redacted] Definitely room to expand seating capacity.

[redacted] Originally (before LET) [redacted] No reasonable room to expand.

Originally (before LET) [redacted] Definitely room to expand seating capacity.

Originally (before LET [redacted]. No reasonable room to expand.

[redacted] **DISTRICT**

We only have two "Gentlemen's Clubs". They [redacted] and [redacted]

[redacted], is on the exempt list, and I have verified that their seating capacity is [redacted]

[redacted] opened after we put the LET database together. It has [redacted]. I did a field visit when they first opened as they had indicated t[redacted] They do have more [redacted], but the owner told me that he wa[redacted]e. The seating capacity of that area would be about 60. I will do a field visit after they open this afternoon to verify that they are using that area for the dancers.

[redacted]evenue Officer III
Nevada Department of Taxation
Compliance Division

[redacted] DISTRICT-[redacted]

[redacted] GENTLEMEN'S CLUBS

LET #	BUSINESS NAME	GAMING	EXEMPT N/A	EXEMPT <300	SUBJECT TO LET >300-7499	NOTES
1 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
2 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
4 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
5 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
6 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
7 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
8 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
9 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
10 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
11 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
13 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
14 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
15 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
16 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
17 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
18 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
19 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
20 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
21 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
22 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
23 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
24 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
25 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
26 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
27 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
28 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
29 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
30 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
31 [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		2	4	16	9	

Total Referred to Gaming	2
Total N/A	4
Total <300	16
Total >300 (In Compliance)	9
	31

DV000199

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

Reporting Period	[redacted]							
Jan-04	[redacted]							
Feb-04								
Mar-04								
Apr-04								
May-04								
Jun-04								
Jul-04								
Aug-04								
Sep-04								
Oct-04								
Nov-04								
Dec-04								
Tax Totals	$485,477.41	$846,234.11	$704,605.79	$599,270.02	$944,627.61	$ 122,950.48	$16,535.38	$47

note: [redacted]

DV000200

EXHIBIT T

EXHIBIT T

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

DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 E. College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
In State Toll Free (800) 992-0900

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

MEMORANDUM

Date: May 21, 2004

To: Chuck Chinnock, Executive Director

From: Cathy Chambers, Tax Division Manager – Reno

CC: Dino Di Cianno, Deputy Executive Director - Compliance
Tom Summers, Deputy Executive Director – Administrative Services

Subject: Live Entertainment Tax Follow up for LCB Request

Information requested by LCB pertaining to Live Entertainment Tax will be addressed as listed in their memo:

1. Which businesses were notified of their potential liability of this tax.

Each district office reviewed the geographic areas or sub-districts for potential taxpayers, and prepared mailing lists for Live Entertainment Tax. The original Live Entertainment Tax database was formulated from these mailing lists.

Those potential taxpayers identified who were already registered with the Department of Taxation for other tax types were mailed a registration questionnaire (update request) for Live Entertainment Tax encoded with their existing account number to their address of record on December 10, 2003 including a return envelope to the Carson office.

We also identified potential Live Entertainment Taxpayers who were not already registered with the Department. An information sheet describing the Live Entertainment Tax and their potential liability for this tax was mailed on December 10, 2003. Included with this notification were a Nevada Business Registration (NBR) Form and a Supplemental Department of Taxation registration form and return envelope to the Carson office.

Finally, we identified Non-profit owner/operators of facilities in which Live Entertainment Events took place. We mailed an information sheet describing the Live Entertainment Tax and the potential liability for any persons who would be renting their facility to promote such an event, asking for their assistance in getting the word out on the Live Entertainment Tax effective January 1, 2004. We included a sample packet of the NBR etc. for them to copy and hand out to potential taxpayers.

All mailing included a Taxpayer Information handout which includes frequently asked questions and answers regarding Live Entertainment Tax, this is also posted on the Department's website.

2. Which Businesses responded with payments:

The following businesses responded with payment for the 5% LET (7,500 seats or more):

January 2004

[redacted]

February 2004

[redacted]

March 2004

[redacted]

The following businesses responded with payment for the 10% LET (300 to 7,499 seats):

January 2004

[redacted]

February 2004

[redacted]

March 2004

[redacted]

DV000203

[redacted]

3. Which businesses responded advising either they were not liable due to:
   a. Being non-profit. Of the 366 original potential licensees contacted, 137 responded as being non-profit organizations and not subject to the Live Entertainment Tax.

   b. Seating Capacity Below 300. Of the 366 original potential licensees contacted, 106 responded that the LET was not applicable to their business because the maximum seating capacity was below 300.

   c. A change in seating capacity since the inception of the tax (July 2003). At this time, the Department is aware of [redacted] who had their maximum seating capacity re-evaluated [redacted] atrons by the [redacted] Department after the inception of the tax. This club uses only part of a larger building [redacted] hat was originally issued a maximum occupancy permit [redacted] building. See reports from individual districts explaining the process of changing maximum occupancy of a facility.

   d. Discontinuation of Live Entertainment. At this time, the Department is aware o [redacted] has live entertainment in the form of [redacted] but does not charge a cover or admission charge and requires no minimum drink purchase to enter the facility.

   e. Potential licensees contacted by the Department that were found to be licensed gaming establishments reporting LET to Gaming Control Board. Of the original 366 original potential licensees, 37 have been cancelled with the Department because they belong to GCB.

4. Timing of events; review of when events are offered during the year; i.e., timing of special events such as NASCAR, concerts, etc., that would have an impact on the payment of LET. See attached calendar of events.

E-mail attachments include northern and southern Nevada summary lists for LET a [redacted] nd a calendar of events for the large facilities statewide.

Requirements for changing maximum occupancy of a facility:

[redacted] hecked with the area city/county building inspectors, they all use the Uniform Building Code specifications to determine the maximum seating/load capacity. They all use editions from various years but the seating capacity is determined completely by the square feet. For instance, the 1997 UBC uses 7 square feet per person for seating, but if they were calculating a casino for example, they would use 11 square feet. They said that casinos are calculated differently because it would not be assumed that they would be putting seats in the casino. The only way that a business or facility could get their capacity changed would be to move or build a wall which would change the square footage of the area.

[redacted] Pe [redacted], she received the following information:

[redacted] She provided the following information. The fire department works with the building department in assessing the safe seating capacity allowances for facilities [redacted] the purposes of holding activities. But the building department actually makes the final decision and issues the "maximum seating capacity" signs that are posted on these premises. They use a formula based on square footage and the type of activity multiplied by a preset number of people for a safe such as dancing versus a sit-down concert for the purpose of keeping a safe environment.

The promoter actually regulates the number of people walking through the door. But they are not bound by this seating capacity license for each activity. Neither the neither building department nor the fire department has any way to consistently regulate if the number of people at these events are exceeding the allowable limit for the facility. If the promoter/owner of the facility chooses to, for instance, remove stationary seats to reduce the number of occupants in the area, they are allowed to do so. [redacted] ited an example at the [redacted] in which they reduced a meeting area from 300 to 150 for insurance purposes. When the building department inspects these facilities, they base their findings on the type of activity on a case by case basis. If the facility promoter permanently alters the physical space, such as adding a room, they would be re-evaluated by the building and fire departments for maximum seating capacity. The city business licensing authority explained that they requires s layout sketch when the live entertainment involves blocking off city streets and thoroughfares.

[redacted] ound the following information from the local authorities in [redacted] areas:

[redacted] requests re-inspection by writing letter. Inspection is done within one week. New permit is issued (usually) within one month. No annual re-inspection. Any re-inspection is done as a response to a complaint or after an incident.

[redacted] Taxpayer requests re-inspection by writing letter. Inspection is done within one week. New permit is issued (usually) within one month. There IS an annual re-inspection for nightclubs, cabarets, mens' clubs, etc. in [redacted]

[redacted] Now consolidated with [redacted] Above [redacted] rules apply.

In all jurisdictions there is absolutely NO difficulty for a business to reduce the occupancy permit. A business owner merely requests the occupancy number (ie: from 450 currently permitted to, say 295, a convenient target number) and it will be granted upon inspection. In the words of the [redacted] Fire Marshal, a lower number is better for us (Fire Dept.) for obvious safety reasons.

[redacted] already E-mailed to you requirements for [redacted], [redacted] an [redacted]

DV000205

EXHIBIT U

EXHIBIT U

		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	538,717.74
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	6,124,328.83	612,432.88
Aug-04	119	2,102,785.04	3,151,998.10	5,254,783.14	525,478.31
Sep-04	114	717,959.38	649,553.74	1,367,513.12	136,751.31
Oct-04					
Nov-04					
Dec-04					
Totals		13,377,806.95	31,722,619.32	45,100,426.27	4,510,042.63
				45,100,426.27	4,510,042.63

DV000207

EXHIBIT EE

EXHIBIT EE

[redacted]

[redacted] Legal Counsel

October 6, 2003

RECEIVED
OCT 0 9 2003
STATE OF NEVADA
DEPARTMENT OF TAXATION

Mr. Dino DiCianno
Deputy Executive Director
Department of Taxation
1550 E. College Parkway
Suite 115
Carson City, NV 89706-7937

Re: Proposed Live Entertainment Tax Regulations

Dear Mr. DiCianno:

The purpose of this letter is provide to the Department of Taxation some input as to the draft regulations for discussion in regard to the Live Entertainment Tax as imposed under Senate Bill 8 of the 20th Special Session.

As you may know, the [redacted] not only runs the [redacted] but also runs [redacted] here in Las Vegas. The [redacted] is concerned because certain draft regulations may be interpreted to tax conventions/tradeshows/public events that are truly not events attended by patrons "for a primary purpose of viewing, hearing, or participating in live entertainment". The following comments relate to the draft regulations for discussion on October 2, 2003.

The [redacted] main concern relates to certain conventions and public events at [redacted]. Specifically, the [redacted] leases [redacted] to public events such as home shows, recreational shows and consumer shows that may have "incidental" live entertainment beyond the live entertainment limitations set forth in Section 9. For example, when the [redacted] leases [redacted], the primary purpose for this event is not live entertainment but is mostly a forum by which artisans and other craft makers can display their goods and sell the same to the general public. During the [redacted] show, the show would have magicians, mimes and other ambient music/entertainment (like the piano players at Paris). Under the October 2, 2003 draft regulations, the [redacted] would then arguably be taxed. I do not believe that it is the intent of the Nevada State Legislature to tax the [redacted] or any like convention or tradeshow.

The above-referenced concern also relates to any "convention" as opposed to a tradeshow, which may us[redacted]

The [redacted] would suggest that you expand the scope of Section 9, which is the limitation of live entertainment, to include any "ambient entertainment" as well as ambient background music. This ambient entertainment could be defined to include mimes, magicians and other like live entertainment that is provided for the enjoyment of the patrons while they attend the event, so long as such entertainment is not the primary purpose of attending the event.

In relation to your definition of "tradeshow" set forth in Section 3, Subsection 5, I would respectfully request the language be changed to be read as follows:

> "Tradeshow" means an event of limited duration, ~~not open to members of the general public,~~ during which the merchandise and services of a particular trade or industry are exhibited and/or matters of interest to members of the trade or industry ~~or~~ are discussed".

Thank you for allowing the [redacted] the opportunity to provide this written comment on the proposed regulations. The foregoing is preliminary only, and the [redacted] respectfully reserves the right to provide additional comments and suggestions as the process moves forward as additional draft regulations are considered.

Sincerely,

Luke Puschnig, Esq.

gn

[redacted]

October 17, 2003

Ms. Cathy Chambers
Auditor III
Nevada Department of Taxation
4600 Kietzke Lane
Building O, Room 263
Reno, Nevada 89502

Re: Proposed Regulations
Nonprofit Live Entertainment

Dear Ms. Chambers:

Thank you for speaking with us recently concerning the proposed regulations that your office is reviewing for purposes of paragraph (b) of subsection 5 of section 78 of Senate Bill No. 8 of the 20th Special Session. We have reviewed Sections 5 and 6 of the draft regulations and have the following questions or comments:

1. We assume, for purposes of Section 5, that the word, "inure", is being used in a manner consistent with Section 501(c)3 of the Internal Revenue Code and all related Treasury Regulations and Revenue Rulings. Thus, for example, a compensation arrangement between the [redacted] and a production company that is (i) consistent with the exempt purposes of the [redacted], (ii) the result of arm's length bargaining, and (iii) based on reasonable compensation, would not result in prohibited inurement. This is clearly stated in Revenue Ruling 69-383; and

2. The [redacted] is very aware that a basic principle of its status is that no part of its earnings inure to the benefit of any private shareholder or individual. We understand if any arrangement results in prohibited inurement, it could be grounds for revocation of the tax exempt status, as well as a basis for assessing employment tax liabilities for unreported income; and

3. Given the foregoing, it would appear, so long as a nonprofit's tax exempt status remains in effect, that a nonprofit would always be exempt from the live entertainment excise tax.

I trust this is in order. If you have any questions, please feel free to contact us. We look forward to working through any issues so that appropriate regulations can be adopted that are consistent with tax exempt organizations and their treatment under federal law.

Very truly yours,

[redacted]

[redacted]

[redacted]

October 27, 2003

[redacted]

Dennis K. Neilander, Chairman
Nevada State Gaming Control Board
1919 E. College Parkway
P.O. Box 8003
Carson City, Nevada 89702

Re: 10/07/03 Draft of Proposed Amendments to Regulation 13 (LET)

Dear Mr. Chairman:

This will transmit comments and questions on behalf of [redacted] concerning the October 7, 2003, draft of "Proposed Amendments to Regulation 13." We were unable to offer testimony at your public hearing on October 8, 2003, because of insufficient time to make a thorough study of the new provisions.

The comments and questions and the sections to which they are directed are as follows:

13.010 (5) - Is it intended that Superbowl parties to which tickets are sold would fall within the definition of "live entertainment"?

13.010 (5)(b) - We support Alternative B as being in accord with the provisions of S. B. 8.

It may be that the language of Alternative B can be reshaped in some respects, but it captures the necessary essence. Types of facilities that are properly excluded from "live entertainment" by this language are casino lounges and bars where the attraction consists of the food or refreshments sold and the ambiance provided. A part of the ambience is the presentation of recorded music that is facilitated by a person. Such persons act merely as facilitators of the recorded music, determining - by the push of a button or the turn of a dial on electronic equipment - which music is most appropriate to maintain the desired ambience for the facility throughout the evening. These "music facilitators" have no substantial interaction with patrons, they do nothing that would constitute visual entertainment for patrons and their names are not advertised as an attraction for patrons.

13.010 (5)(e) - We support the exclusion for "instrumental ambient background music". We assume this exclusion is not affected by 13.010(5)(d)(1) if the facility in which the "instrumental ambient background music" takes place is a bar, lounge or restaurant located in or near gaming areas.

13.010(5)(e) - We recommend adding to this provision "or as part of the background ambience of the facility." An example of this would be an excerpt from an opera sung by a waiter in an Italian restaurant once or twice every hour.

13.020(5) - We support this language. This is an appropriate method to deal with sales in facilities with no admission charges that operate under a continual time schedule. If the food, refreshment or merchandise is ordered while the facility is in a live entertainment status, the charge is taxable, if it is ordered before or after the facility is in a live entertainment status, the charge is not taxable.

13.020(11) - For purposes of clarity and consistency, we recommend that "clearly" be inserted before "see and hear" in the last line.

13.025(6) - We recommend this provision be amended to read as follows:

"If the purpose of the event is not primarily for entertainment, live entertainment at:

"(a) Private meetings or dinners attended by members of a particular group or organization.

"(b) Casual assemblages.

"(c) An event that limits participation to persons who are participants in conventions, extended business meetings or tournaments and their guests."

We suggest that the addition of "group" to 13.025(6)(a) will provide for celebrations of such events as weddings, birthdays and anniversaries.

It appears to us that the language proposed as 13.025(6)(c) might read better as a subsection rather than a separate paragraph.

13.050(6) - As the contracting parties are both gaming licensees, why is the approval of the Chairman necessary? Wouldn't it be sufficient for the Chairman to be notified who will pay the tax?

13.060(1) - We suggest the following be inserted in the fourth line following "prosecution":
"commenced prior to the end of the 5-year period".

Please let me know if there are any questions or if we need to supply clarification of any of our proposals.

Best wishes,

[redacted]

cc: Member Bobby Siller
Member Scott Scherer
Chairman Peter C. Bernhard
Chief Gregory Gale
Deputy Chief Lynda L. Hartzell
Deputy A. G. Antonia A. Cowan
[redacted]

DINO DICIANNO

From: [redacted]
Sent: Thursday, October 09, 2003 10:55 AM
To: DINO DICIANNO
Subject: LET INFO

LETMEMO.wpd
(17 KB)

Here is the information that I spoke to you about. I hope it is useful to you.

Hope all is well.

A

[redacted]

This e-mail message is confidential, intended only for the named recipient(s) above and may contain information that is a trade secret, proprietary, privileged or attorney work product. If you have received this message in error, or are not the named or intended recipient(s), please immediately notify the sender at 702-383-8888 and delete this e-mail message and any attachments from your workstation or network mail system.

MEMORANDUM

To: [redacted]
From: [redacted]
Subject: S.B. 8 -Construction of "Live Entertainment"
Date: October 9, 2003

As requested by [redacted] I have researched certain issues involving the proper construction for "live entertainment" pursuant to Nevada Senate Bill 8 of the 20th Special Session. Below is the result of my research:

I. Questions Presented

A. Is the meaning of "live entertainment" identical under the amended Casino Entertainment Tax ("CET") and its successor, the Live Entertainment Tax ("LET")?

B. Once promulgated, will the Department of Taxation's (the "Department") definition of "live entertainment" be controlling under both the CET and the LET?

C. Will the Department's definition of "live entertainment" supercede any other administrative definitions of the same promulgated for purposes of the CET?

II. Short Answers

A. The meaning of "live entertainment" under the amended CET and LET is the same.

B. Once the Department determines the meaning of "live entertainment," that definition will control under both the CET and the LET, regardless of which agency collects the tax.

C. The Department's definition of "live entertainment" will supercede all prior or contemporaneous administrative definitions promulgated to explain that term.

III. Analysis

A. "Live Entertainment" Under the CET and the LET

1. The Definition of "Live Entertainment" Is Identical

Words used in one place in a legislative enactment generally have the same meaning in every other place in the statute. See Gustafson v. Alloyd Co., Inc., 513 U.S. 561 (1995) (subsequently, distinguished on different grounds); see also Vielma v. Eureka Co., 218 F.3d 458 (5th Cir. 2000) (holding similarly; subsequently, distinguished on different grounds). In particular, *identical words* used in different parts of the same act are intended to have the *same meaning*. See Department of Revenue of Oregon v. ACF Industries, Inc., 510 U.S. 332, 333 (1994) (subsequently, distinguished on different grounds).

Both the amended CET and the LET provide in *identical language* that "'live entertainment' means any activity provided for pleasure, enjoyment, recreation, relaxation, diversion or other similar purpose by a person or persons who are physically present when providing that activity to a patron or group of patrons who are physically present." S.B. 8, 72nd Leg., 20th Spec. Sess. § 77 and 171(5) (2003) (enacted) (quotation in original).

Therefore, because S.B. 8 uses identical definitions for "live entertainment," the term must mean the same thing in both contexts.

2. Different Construction May Be Unconstitutional

The United States Supreme Court explained that the Equal Protection Clause of the United States Constitution applies "to taxation which in fact bears unequally on persons or property of the *same class*." Allegheny Pittsburg Coal Co. v. County Comm'n of Webster County, 488 U.S. 336, 343 (1989) (emphasis added; subsequently, distinguished on different grounds); see generally U.S. Const. amend. XIV, § 1.

The Nevada Supreme Court further explained that only where a tax "results in intentional discrimination, *arbitrary action*, constructive fraud, *or grossly and relatively unfair assessment* are the constitutional provisions relating to equal protection and uniformity violated." Recanzone v. Nevada Tax Comm'n, 550 P.2d

401, 404 (Nev. Sup. Ct. 1976) (emphasis added);[1] see also Topeka Cemetery Assoc. v. Schnellbacher, 542 P.2d 278 (Kan. Sup. Ct. 1975) (holding that corporate versus individual ownership of cemetery plots is not a rational, permissible basis for tax classification; subsequently, distinguished on different grounds).

Additionally, under the common law, an interpretation that produces unjust or oppressive results should be avoided. See City and County of Denver v. Holmes, 400 P.2d 901 (Colo. Sup. Ct. 1965); see also Iowa Comprehensive Petroleum Underground Storage Tank Fund Bd. v. Shell Oil Co., 606 N.W.2d 376 (Iowa Sup. Ct. 2000) (holding similarly); Pierson v. Faulkner, 279 N.W. 813 (Neb. Sup. Ct. 1938) (holding that unequal operation of laws should be avoided).

Entertainment companies, regardless of whether they offer a gaming component as part of their entertainment package, are essentially the *same class of entities.* If "live entertainment" is construed differently under the amended CET than under the LET and this results in a greater scope of taxation under the CET, then this is an outcome where the casino industry faces a different burden than other entertainment industries for essentially the same activities. This would be an unequal application of the laws.

In addition, because S.B. 8 itself offers identical definitions for "live entertainment" for both the amended CET as well as the LET, creating two different administrative definitions for "live entertainment" is *arbitrary* and cannot be justified on a statutory basis. Therefore, such construction also appears to be unconstitutional.

B. Plain Language Designates the Department

Where the language of a statute is clear and unambiguous, its clear meaning may not be evaded by an administrative body or court under the guise of construction. See Davis v. North Carolina Dept. of Human Resources, 505 S.E.2d 77 (N.C. Sup. Ct. 1998).

---

[1]Under the Nevada Constitution, taxes must be uniformly applied. Specifically, the Constitution provides that the "legislature shall provide by law for a *uniform and equal* rate of assessment and taxation . . . ." N.V.Const. Art 10. §1(1) (emphasis added). In the context of property taxes, for example, where common elements in condominiums were taxed differently than common elements in planned communities, such tax was held unconstitutional. See Sun City Summerlin Community Assoc. v. Department of Taxation, 944 P.2d 234 (Nev. Sup. Ct. 1997).

Specifically, under S.B. 8, the "*Department shall provide* by regulation for a more detailed definition of 'live entertainment' consistent with the general definition set forth . . . (herein) *for use by the Board and the Department* in determining whether an activity is a taxable activity under the provisions of this chapter." S.B. 8. 72nd Leg., 20th Spec. Sess. § 77 (2003) (enacted) (emphasis added).

A plain reading of the foregoing provision reveals that the Nevada legislature entrusted only the Department with the responsibility of promulgating regulations for the meaning of "live entertainment." Therefore, the Department has the sole responsibility to determine the meaning of "live entertainment," regardless of which agency collects the taxes.

C. The Department Has the Ultimate Authority

Again, under S.B. 8, the "*Department shall provide* by regulation for a more detailed definition of 'live entertainment' consistent with the general definition set forth . . . (herein) *for use by the Board and the Department* in determining whether an activity is a taxable activity under the provisions of this chapter." S.B. 8. 72nd Leg., 20th Spec. Sess. § 77 (2003) (enacted) (emphasis added). Furthermore, under S.B. 8, the Department can already adopt regulations. See id. at § 7.[2]

Therefore, even if Nevada gaming regulators were to adopt an interim definition for "live entertainment" for purposes of the CET, the Department's definition -when adopted- would immediately supercede such intermediate regulatory definition for purposes of both the LET as well as the CET.

IV. Conclusion

For the foregoing reasons, the meaning of "live entertainment" under the CET and LET is identical and will be conclusively determined by the Department.

---

[2]Chairman Dennis Neilander, in an informal memorandum to the gaming industry, acknowledged that "the *Department* . . . is to adopt regulations that further define live entertainment. Therefore, *a conclusive determination* of the types of entertainment subject to the tax *cannot be made by the Board at this time* . . . ." Chairman Dennis Neilander, Nevada State Gaming Control Board Industry Letter, Senate Bill 8 -Creation of Live Entertainment Tax and Amendment to the Casino Entertainment Tax (Aug. 7, 2003) at 2 (emphasis added).

DINO DICIANNO

From: Nevada Taxpayers Association [info@nevadataxpayers.org]
Sent: Wednesday, October 08, 2003 10:31 AM
To: Dino DiCianno
Subject: Fw: Memo re LET

[redacted] received a call this morning from GCB to confirm that they had received the attached which I sent via fax. She was told that they will probably not get to this reg until this afternoon.

I sent a copy to [redacted] and told him about 233B. I couldn't write it in a way that satisfied me.

Carole

----- Original Message -----
From: Nevada Taxpayers Association
To: Barbara Campbell
Cc: [redacted]; David Turner
Sent: Tuesday, October 07, 2003 6:30 PM
Subject: Memo re LET

FYI

Carole

NEVADA TAXPAYERS ASSOCIATION
Las Vegas Office
2303 E. Sahara Ave., Ste. 203
Las Vegas, NV 89104
Phone: (702) 457-8442
Fax: (702) 457-6361
E-Mail: info@nevadataxpayers.org
www:nevadataxpayers.org
Carson City Office
501 So. Carson St., Ste 301
Carson City, NV 89701
Phone: 775/882-2697
Fax: 775-8828938

DINO DICIANNO

From: Nevada Taxpayers Association [info@nevadataxpayers.org]
Sent: Tuesday, October 21, 2003 2:02 PM
To: Dino DiCianno
Subject: Fw: 10/7/03 Draft of Proposed Amendments to Regulation 13 (LET)

Importance: High

mgm mirage - Reg. 13 comments ... mgm mirage - Reg. 13 comments ...

Hi Dino -

Sorry I forgot to send you transcript. When I went on email just now to find it I came across this which I thought you might find interesting.

Carole
----- Original Message -----
From: [redacted]
To: <info@nevadataxpayers.org>
Sent: Friday, October 17, 2003 3:39 PM
Subject: 10/7/03 Draft of Proposed Amendments to Regulation 13 (LET)

Please see

This e-mail message is a confidential communication from the law firm of Lionel Sawyer & Collins and is intended only for the named recipient(s) above and may contain information that is a trade secret, proprietary, privileged or attorney work product. If you have received this message in error, or are not the named or intended recipient(s), please immediately notify the sender at 702-383-8888 and delete this e-mail message and any attachments from your workstation or network mail system.

October 21, 2003

[redacted]

Dennis K. Neilander, Chairman
Nevada State Gaming Control Board
1919 E. College Parkway
P.O. Box 8003
Carson City, Nevada 89702

Re: 10/07/03 Draft of Proposed Amendments to Regulation 13 (LET)

Dear Mr. Chairman:

This will transmit comments and questions on behalf of [redacted] concerning the October 7, 2003, draft of "Proposed Amendments to Regulation 13." We were unable to offer testimony at your public hearing on October 8, 2003, because of insufficient time to make a thorough study of the new provisions.

The comments and questions and the sections to which they are directed are as follows:

13.010 (5) - Is it intended that Superbowl parties to which tickets are sold would fall within the definition of "live entertainment"?

13.010 (5)(b) - We support Alternative B as being in accord with the provisions of S. B. 8.

It may be that the language of Alternative B can be reshaped in some respects, but it captures the necessary essence. Types of facilities that are properly excluded from "live entertainment" by this language are casino lounges and bars where the attraction consists of the food or refreshments sold and the ambiance provided. A part of the ambience is the presentation of recorded music that is facilitated by a person. Such persons act merely as facilitators of the recorded music, determining - by the push of a button or the turn of a dial on electronic equipment - which music is most appropriate to maintain the desired ambience for the facility throughout the evening. These "music facilitators" have no substantial interaction with patrons, they do nothing that would constitute visual entertainment for patrons and their names are not advertised as an attraction for patrons.

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"If the purpose of the event is not primarily for entertainment, live entertainment at:

"(a) Private meetings or dinners attended by members of a particular group or organization.

"(b) Casual assemblages.

"(c) An event that limits participation to persons who are participants in conventions, extended business meetings or tournaments and their guests."

We suggest that the addition of "group" to 13.025(6)(a) will provide for celebrations of such events as weddings, birthdays and anniversaries.

It appears to us that the language proposed as 13.025(6)(c) might read better as a subsection rather than a separate paragraph.

13.050(6) - As the contracting parties are both gaming licensees, why is the approval of the Chairman necessary? Wouldn't it be sufficient for the Chairman to be notified who will pay the tax?

13.060(1) - We suggest the following be inserted in the fourth line following "prosecution":
"commenced prior to the end of the 5-year period".

Please let me know if there are any questions or if we need to supply clarification of any of our proposals.

Best wishes,

[redacted]

cc: Member Bobby Siller
Member Scott Scherer
Chairman Peter C. Bernhard
Chief Gregory Gale
Deputy Chief Lynda L. Hartzell
Deputy A. G. Antonia A. Cowan
[redacted]

DINO DICIANNO

From: Nevada Taxpayers Association [info@nevadataxpayers.org]
Sent: Tuesday, October 21, 2003 2:05 PM
To: Dino DiCianno
Subject: Fw: LET/Gaming
Importance: High

FYI
Carole
----- Original Message -----
From: Nevada Taxpayers Association
To: Barbara Campbell ; David Turner
Cc: [redacted]
Sent: Thursday, October 16, 2003 12:19 PM
Subject: LET/Gaming

Dear All -

I have attached a copy (both in Word Perfect and Word) of that portion of a transcript that [redacted] sent me re the Gaming Control Board meeting. I am not sending it to anyone else since I am not sure what the ground rules are concerning dissemination of transcripts. For this reason, I would appreciate it if you would use this just for your information and not share it with anyone else.

Carole

NEVADA TAXPAYERS ASSOCIATION
Las Vegas Office
2303 E. Sahara Ave., Ste. 203
Las Vegas, NV 89104
Phone: (702) 457-8442
Fax: (702) 457-6361
E-Mail: info@nevadataxpayers.org
www:nevadataxpayers.org
Carson City Office
501 So. Carson St., Ste 301
Carson City, NV 89701
Phone: 775/882-2697
Fax: 775-8828938

EXHIBIT FF

EXHIBIT FF

[redacted]

FAX TRANSMISSION COVER SHEET

TO:	Sen. Randolph Townsend [redacted] Carole Vilardo Dino DiCianno	**FAX NO.:**	(775) 954-2023 [redacted] (702) 457-6361 (775) 687-5981
FROM:	[redacted]	**FAX NO.:**	[redacted]
DATE:	November 17, 2003	**TIME:**	3:40 p.m.
PAGES:	3 (including cover page)		

COMMENTS:

■ 3773 Howard Hughes Parkway #320 North ■
■ Las Vegas, Nevada 89109 ■

[redacted]

November 17, 2003

MEMORANDUM

TO: Barbara Campbell, Chairwoman, Nevada Tax Commission
Peter Bernhard, Chairman, Nevada Gaming Commission
Dennis Neilander, Chairman, State Gaming Control Board

FROM: [redacted]

SUBJECT: Proposed Regulation on Live Entertainment Tax

At the Joint Workshop on the Live Entertainment Tax that was held on October 30, 2003, I testified that it may be necessary to develop a definition of, and an exemption for, "ambient entertainment" which may take place anywhere in either a gaming or nongaming facility in order to create mood and atmosphere. This type of entertainment is not the primary attraction of the facility and is not the main basis for why patrons come to the facility.

The latest version of the Gaming Control Board's proposed Draft LET Regulations, dated 11/14/03, includes a definion of, and exemption for, "ambient entertainment." Using this definition as a starting point, the Nevada Tax Commission's proposed Draft Regulation, dated October 30, 2003, could be amended to substitute the following definition of "ambient entertainment", with appropriate language change in Section 2(7)(a), for the proposed definition of "ambient background music":

2. "Ambient entertainment" means entertainment that contributes to the general atmosphere of a facility but is not its primary attraction. The term includes:

1. Instrumental or vocal music, which may or may not be supplemented with commentary by the musicians, in a restaurant, lounge or similar area if such music does not routinely rise to a volume that interferes with casual conversation and if such music would not generally cause patrons to watch as well as listen;

2. Instrumental or vocal music performed in restaurants by employees whose primary job function is that of preparing or serving food, refreshments or beverages to patrons, if such instrumental or vocal music is not advertised as entertainment to the public.

■ 3773 Howard Hughes Parkway #520 North ■
■ Las Vegas, Nevada 89109 ■

3. Performers of any type who stroll throughout the facility; and

4. Performers situated within the gaming or nongaming areas of a licensed gaming establishment other than in nightclubs, lounges, restaurants or showrooms who enhance the theme of the establishment or attract patrons to the areas in which they perform, as long as any seating provided in the immediate area of the performers is limited to seating at slot machines or gaming tables.

It is also important to define the term "casual assemblage", found in Section 78(5)(i) of SB 8, 20th Special session, in order to create regulatory certainty. Proposed language is set forth below:

"Casual assemblage" includes, but is not limited to:

(a) Participants in conventions, business meetings or tournaments and their guests; or

(b) Persons celebrating a friend's or family member's wedding, birthday, anniversary, graduation, religious ceremony or similar occasion that is generally recognized as customary for celebration.

I would also endorse the comments made by Carol Vilardo of the Nevada Taxpayers Association where she advocates the elimination of "cooking or product demonstrations" from the definition of live entertainment. There are a number of events such as a rib or chili cook off in Sparks or Laughlin that allows vendors to demonstrate their culinary skills and sell products associated with these skills that just do not seem like the type of entertainment envisioned in SB8.

WAB:kd

c: Sen. Randolph Townsend
Members, Regulatory Committee
[redacted]
Carol Vilardo
Dino DiCianno

DINO DICIANNO

From: [redacted]
Sent: Wednesday, November 05, 2003 3:19 PM
To: 'Barbara Campbell'
Cc: [redacted]

[redacted]
Las Vegas, Nevada [redacted]
Phone [redacted]
FAX - [redacted]

[redacted]

[redacted]
LAS VEGAS, NEVADA [redacted]
[redacted] • FAX [redacted]

DATE: November 5, 2003

MEMO TO: Barbara Campbell, Chairwoman, Nevada Tax Commission

RE: Live Entertainment Tax

At the Tax Commission workshop last Thursday, you asked that I forward you the proposed text I read during the hearing. It was as follows:

> *Service personnel whose job responsibility is to serve food, refreshments or merchandise shall not be considered live entertainment if they engage in infrequent, non-featured activities such as singing or dancing while performing their service duties.*

We also support the concept proposed by [redacted] that would exempt ambient entertainment that is not the primary motivating factor or purpose of patrons visiting an establishment. We understand that [redacted] and others, are working to set forth this concept into regulatory language. I would be happy to work with anyone to assist in drafting language that includes these concepts.

We are greatly appreciative of the work being done by the Commission, Gaming Control Board, and their staffs to work through this difficult issue. If we can be of any assistance in any manner, please feel free to contact us.

[redacted]

Barbara Campbell: dicianno@govmail.state.nv.us

cc: [redacted] [redacted]

G:\JSelfin\EJQ\BEACH\tax-11-5-03.doc

TO NV Taxation Commission - ATTENTION ERIN

Dennis Neilander
Gaming Control Board
1919 E. College Parkway
P.O. 8003
Carson City, NV 89702

I'm [redacted] and I know many [redacted] This entertainment tax is going to hurt some, and eliminate work for others. For instance, if a restaurant in a casino should decide to have a Hawaiian buffet one night a week, they will usually want to have a musician [redacted]. The musicians will need to sing, [redacted] Definitely causing patrons to look. However, this is not a show the patrons go to see, it simply adds atmosphere.

There are other restaurants that like to provide "fun" for their patrons, and would occasionally hire [redacted] This law is guaranteed to hurt many [redacted] musicians and [redacted] Jobs will not be created which would have been.

I understand the difficult position you are in, but when people hear that in the "entertainment capitol of the world," entertainment must "not be of a nature that would tend to cause people to watch as well as listen," people shake their heads and lose faith in the system. I don't envy your situation; you were tossed a hot potato, good luck in handling it! [redacted] and musicians should be allowed to add "atmosphere" to the dinning experience. Preventing them from working helps no one.

Thank you very much for your time and consideration!

Aloha,

[redacted]

Las Vegas, NV [redacted]

cc: To others concerned.

DV000669

DINO DICIANNO

From: Lynda Hartzell, Audit Division, Gaming Control Board [LHartzell@gcb.state.nv.us]
Sent: Tuesday, November 18, 2003 3:53 PM
To: [redacted]
Cc: DINO DICIANNO; Cathy Chambers; 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, October 22, 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] for 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)"

DV000670

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]

DINO DICIANNO

From: Campbell, Barbara Smith [bcampbell@mrgmail.com]
Sent: Tuesday, November 18, 2003 9:34 AM
To: [redacted]
Subject: RE: LET Comment Letter

[redacted]

We are going to incorporate the following into our proposed draft language.

(Under section 11 (4) (b))

1. Instrumental or vocal music, which may or may not be supplemented with commentary by the musicians, in a restaurant, lounge or similar area if such music does not routinely rise to a volume that interferes with casual conversation and if such music would not generally cause patrons to watch as well as listen;

2. Instrumental or vocal music performed in restaurants by employees whose primary job function is that of preparing or serving food, refreshments or beverages to patrons if such instrumental or vocal music is not advertised as entertainment to the public.

(Under Section 11 (7)

"Casual assemblage" includes, but is not limited to:

(a) Participants in conventions, business meetings or tournaments and their guests; or

(b) Persons celebrating a friend's or family member's wedding, birthday, anniversary, graduation, religious ceremony or similar occasion that is generally recognized as customary for celebration.

The DAG has concerns about your recommeded language in Ambient Entertainment #3. In summary, he feels the language may lead to the exemption of "entertainers" at the Gentlemen Clubs. Therefore, we did not incorporate it in our draft. We certainly welcome comments at the hearing.

Ambient Entertainment #4 appears to be appropriate under the GCB. I'm not sure that it is appropriate for Tax. Again, we welcome your comments.

Barbara Smith Campbell
3950 Las Vegas Blvd. South
Las Vegas, Nevada 89119
702-632-7770 LV office
702-597-2952 LV fax
775-328-9553 Reno Office
775-328-9505 Reno fax

-----Original Message-----
From: [redacted]
Sent: Monday, November 17, 2003 4:08 PM
To: Barbara Campbell
Subject: Fw: LET Comment Letter

Barbara:
Original message came back as undeliverable.
Hopefully, this comes through.
[redacted]

----- Original Message -----
From: [redacted]
To: Dino DiCianno ; Barbara Campbell
Cc: [redacted]
Sent: Monday, November 17, 2003 3:39 PM
Subject: LET Comment Letter

Chairwoman Campbell and Deputy Executive Director DiCianno:
Attached are the [redacted] comments on the latest draft of the LET Regulations.
As I indicated during our telephone conversations, both of you have done an outstanding job in developing this regulation in a manner that will help keep Nevada as the entertainment capital of the world!
We all appreciate your efforts.
[redacted]

DINO DICIANNO

From: [redacted]
Sent: Monday, November 17, 2003 3:40 PM
To: DINO DICIANNO; Barbara Campbell
Cc: [redacted]
Subject: LET Comment Letter

Chairwoman Campbell and Deputy Executive Director DiCianno:
Attached are the [redacted] comments on the latest draft of the LET Regulations.
As I indicated during our telephone conversations, both of you have done an outstanding job in developing this regulation in a manner that will help keep Nevada as the entertainment capital of the world!
We all appreciate your efforts.
[redacted]

November 17, 2003

MEMORANDUM

TO: Barbara Campbell, Chairwoman, Nevada Tax Commission
Peter Bernhard, Chairman, Nevada Gaming Commission
Dennis Neilander, Chairman, State Gaming Control Board

FROM: [redacted]

SUBJECT: Proposed Regulation on Live Entertainment Tax

At the Joint Workshop on the Live Entertainment Tax that was held on October 30, 2003, I testified that it may be necessary to develop a definition of, and an exemption for, "ambient entertainment" which may take place anywhere in either a gaming or nongaming facility in order to create mood and atmosphere. This type of entertainment is not the primary attraction of the facility and is not the main basis for why patrons come to the facility.

The latest version of the Gaming Control Board's proposed Draft LET Regulations, dated 11/14/03, includes a definion of, and exemption for, "ambient entertainment." Using this definition as a starting point, the Nevada Tax Commission's proposed Draft Regulation, dated October 30, 2003, could be amended to substitute the following definition of "ambient entertainment", with appropriate language change in Section 2(7)(a), for the proposed definition of "ambient background music":

2. "Ambient entertainment" means entertainment that contributes to the general atmosphere of a facility but is not its primary attraction. The term includes:

1. Instrumental or vocal music, which may or may not be supplemented with commentary by the musicians, in a restaurant, lounge or similar area if such music does not routinely rise to a volume that interferes with casual conversation and if such music would not generally cause patrons to watch as well as listen;

2. Instrumental or vocal music performed in restaurants by employees whose primary job function is that of preparing or serving food, refreshments or beverages to patrons, if such instrumental or vocal music is not advertised as entertainment to the public.

3. Performers of any type who stroll throughout the facility; and

4. Performers situated within the gaming or nongaming areas of a licensed gaming establishment other than in nightclubs, lounges, restaurants or showrooms who enhance the theme of the establishment or attract patrons to the areas in which they perform, as long as any seating provided in the immediate area of the performers is limited to seating at slot machines or gaming tables.

It is also important to define the term "casual assemblage", found in Section 78(5)(i) of SB 8, 20th Special session, in order to create regulatory certainty. Proposed language is set forth below:

"Casual assemblage" includes, but is not limited to:

(a) Participants in conventions, business meetings or tournaments and their guests; or

(b) Persons celebrating a friend's or family member's wedding, birthday, anniversary, graduation, religious ceremony or similar occasion that is generally recognized as customary for celebration.

I would also endorse the comments made by Carol Vilardo of the Nevada Taxpayers Association where she advocates the elimination of "cooking or product demonstrations" from the definition of live entertainment. There are a number of events such as a rib or chili cook off in Sparks or Laughlin that allows vendors to demonstrate their culinary skills and sell products associated with these skills that just do not seem like the type of entertainment envisioned in SB8.

WAB:kd

c: Sen. Randolph Townsend
Members, Regulatory Committee
[redacted]
Carol Vilardo
Dino DiCianno

EXHIBIT II

EXHIBIT II

ce a year Events

	Total	
	LET	
[redacted]		
$ -	$ -	$ 3,561.25

ırforming Arts Centers
ıd, Drinks and Merchandise Sales

[redacted]	Total	
	LET Reported	
	[redacted]	
$ 3,021.00	$ 4,733.78	

Sports

	Total LET
[redacted]	
$ - $ - $	80,598.82

forming Arts Centers
1, Drinks and Merchandise Sales

	Total LET Reported
$ - $ - $	-

htclubs

					Total LET Reported
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
-	$ -	$ -			$ -

forming Arts Centers
l, Drinks and Merchandise Sales

[redacted]

Total

Reported

447,201.85	$ -	$ -		$1,151,788.89

oters

[redacted]

Total

LET
Reported

[redacted]

$ 11,691.44		$ 8,706.02	$ 10,907.00	$ -	$ 75,639.19	

orming Arts Centers
, Drinks and Merchandise Sales

[redacted]

Total

Reported

[redacted]

$ 20,721.00	$ 693.94	$ 740.44	$ 2,409.50	$ 10,685.00	$ 759.03	$ 1,946.81	$ 39,830.93

Total

Reported

[redacted]

$ 11,667.18 $ 11,664.14 $ - $ 745,674.78

...line Sales

[redacted]

Reported

1,465.60
21,848.48
10,171.36
9,333.90
26,913.91
3,118.08
28,033.48
26,341.08
2,374.66
21,150.01
36,428.82
33,759.68

$ 220,940.19

$ 6,033.22 $128,792.46 $ 23,522.62 $ 1,608.56

ite - Raceways

[redacted]

								Total Reported
[redacted]								82,306.19
								86,359.64
								186,229.59
								223,326.26
								94,171.39
								581.00
								275,119.11
								845.75
								174,596.04
								144,022.27
								64,122.46
								92,082.06
6,205.52	$	-	$	-	$	-	$	1,403,761.76

's Clubs

[redacted]

Total

LET

[redacted]

4 $ 939,488.39 $ 736,141.88 $ 1,205,288.98 $ 127,349.38 $ 16,636.38 $ 472,121.81 $ 38,298.00 $ 5,204,017.96

the year, will reopen if they can come into compliance.

Seating Capacity

[redacted]

2284

te - Performing Arts Centers
s, Food, Drinks and Merchandise Sales-Nightclubs

[redacted]

$	-	$	15,001.17	$	-	$	-

[redacted]

[redacted]

[redacted]

	Total	Reported
		$ 11,528.35
		$ 3,472.82
		$ 15,001.17

[redacted]

LET Reported

Total

B - N CASINOS

	Total LET Reported
[redacted]	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
- $ - $ - $ -	$ -

e - N Golfcourses

[redacted]

	Total
	LET Reported
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
	$ -
- $ - $ - $ -	$ -

- Gentleman's Clubs
, Food, Drinks and Merchandise Sales

							Total LET Reported
[redacted]							$ 447,654.97
							$ 564,692.90
							$ 581,322.43
							$ 470,643.46
							$ 505,291.95
							$ 393,590.65
							$ 456,724.68
							$ 346,939.69
							$ 424,961.86
							$ 425,963.66
							$ 359,787.62
							$ 274,886.18
1,091,634.94	$ 875,939.39	$ 736,141.85	$ 1,299,381.75	$ 145,225.71	$ 16,535.38	$ 472,121.81	$ 5,252,460.05

[redacted]

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

APPELLANTS' APPENDIX
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INDEX TO APPELLANTS' APPENDIX

[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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08/12/2011	Defendant's Objection to Subpoena Duces Tecum and Subpoena, Motion to Quash Subpoenas and Motion for Sanctions Pursuant to NRCP 45(c)(1) on Order Shortening Time (District Court Case Nos.: A533273 and A554970)	17	3199-3225
08/12/2011	Defendant's Objection to Subpoena Duces Tecum – Exhibit A Deposition Subpoenas (2011)	17	3226-3248
08/12/2011	Defendant's Objection to Subpoena Duces Tecum – Exhibit B Plaintiffs' First Request for the Production of Documents and Things to Defendants	17	3249-3260
08/12/2011	Defendant's Objection to Subpoena Duces Tecum – Exhibit C Nevada Department of Taxation's Responses to Plaintiffs' First Request for Production of Documents and Things to Defendants	17	3261-3289
08/16/2011	Defendants' Motion to Compel on an Order Shortening Time (District Court Case Nos.: A533273 and A554970)	18	3363-3403
08/16/2011	Defendants Motion to Compel – Exhibit A Defendants' Requests for Production of Documents to Plaintiffs	18	3404-3476
08/16/2011	Defendants Motion to Compel – Exhibit B Plaintiffs Shac, LLC's Response to Defendants' Requests for Production of Documents	18	3477-3488
08/16/2011	Defendants Motion to Compel – Exhibit C Responses to Defendants' Requests for Production of Documents	18	3489-3504
08/16/2011	Defendants Motion to Compel – Exhibit D Email to Roos from Rakowsky - Dated June 28, 2011	18	3505-3506
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05/28/2010	Discovery Commissioner's Report and Recommendations (05/19/2010) (District Court Case Nos.: A533273)	9	1680-1685
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07/18/2011	Nevada Department of Taxation's Motion for Partial Summary Judgment on the Plaintiffs' Claims for Refund and Motion to Dismiss the as Applied Challenge to the Live Entertainment Tax and the Claims for Damages Pursuant to 42 U.S.C. 1983 and to Dismiss Case 2 for Failure to File a Petition for Judicial Review or Alternatively for an Order that Case 2 Proceed as a Judicial Review (District Court Case Nos.: A533273 and A554970)	15	2824-2856
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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
Fax: (702) 486-3416
bdoerr@ag.nv.gov
Attorneys for Nevada Department of Taxation

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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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.

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Las Vegas, NV 89101

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

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.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 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

Attorney General's Office
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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

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

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

Selina 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

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

DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 E. College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
In State Toll Free (800) 992-0900

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

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) Eliminate the 300 seats threshold: 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) Eliminate the 300 seats threshold and the 10% tax on food, beverage and merchandise: 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.

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

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	136,995	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

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] E	[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

		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

EXHIBIT G

EXHIBIT G

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

[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 =	$ 4,468,630.35
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

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

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	
44,015.20	
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				
$ 89.50				
$ 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				

$	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

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

DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 E. College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
In State Toll Free (800) 992-0900

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
1600 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

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]

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

BARS	[redacted]

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

BARS		ARTS CENTERS	
	[redacted]		[redacted]

EXHIBIT I

EXHIBIT I

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

Reporting Period	[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	$736,141.85	$ 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
$ 447,654.97
$ 452,703.81
$ 581,322.43
$ 470,643.46
$ 505,291.95
$ 393,590.65
$ 456,724.68
$ 410,486.69
$ 424,961.88
$ 425,963.66
$ 359,787.62
$ 274,886.18
$ 5,204,017.96

[redacted] [redacted]

Total seating capacity 2284

DV000041

EXHIBIT J

EXHIBIT J

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				per[redacted] no adm ever charged, have ii
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 NIS[redacted]

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

	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 mε
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]							
125	[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-profi [redacted] (entertainers)

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

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

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

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], 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

DV00005(

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

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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:

[redacted] 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] have been taken as a deduction from the total admission charges reported to the Department. [redacted] In other words, the [redacted] 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

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) 687-8302
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

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] 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]

-----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] [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]

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Cc: 'LHartzell@gcb.state.nv.us'; DINO DICIANNO
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DV00005[illegible]

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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.

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Lynda Hartzell
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Cc: [redacted]
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"Common area of a shopping mall (not a facility within a mall)"
or some other interpretation?
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[redacted]
Tel: [redacted] Fax: [redacted]

DV000058

EXHIBIT L

EXHIBIT L

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]																	

[redacted]

d by: Michelle Jacobs
8/11/2009 10:38 AM
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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]																	
	TOTAL AMOUNTS		1,458,894.70	3,465,089.39	4,923,984.09	492,399.41	358,509.45	17,925.47	0.00	0.00	0.00	16.13	513,829.96	513,815.83	461,00?.10	52,80?.73	
	TOTAL AMOUNT YEAR TO DATE												513,829.96	4,623,925.07	4,345,867.83	178,057.24	

Prepared by: Michelle Jacob
8/11/2009 10:38 AM
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LIVE ENTERTAINMENT TAX
MAY 2004 RECEIPTS
FISCAL YEAR 2004

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

Prepared by: Michelle Jacobs
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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 AMOUNTS		1,556,192.63	4,231,687.47	5,787,880.10	578,788.01	4,168,217.92	208,410.90	1.46	0.15	0.00	0.00	792,189.63	792,189.63	743,862.13	48,327.50	
	TOTAL AMOUNT YEAR TO DATE					2,181,466.23		1,011,220.24						4,010,111.24	3,884,859.73	125,251.51	

Prepared by: Michelle Jacobs
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LIVE ENTERTAINMENT TAX
APRIL 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(a	Credit(a	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

[redacted]

Prepared by: Michelle Jacobs
8/11/2009 10:43 AM
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LIVE ENTERTAINMENT TAX
APRIL 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]																	
	TOTAL AMOUNT		1,131,136.73	3,879,783.23	5,010,918.96	501,091.90	7,142,330.96	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	3,140,997.80	76,924.01	

Prepared by: Michelle Jacob
8/11/2009 10:43 AM
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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% 200-7498	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]																	

Prepared by: Michelle Jacobs
8/11/2009 10:45 AM
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LIVE ENTERTAINMENT TAX MARCH 2004 RECEIPTS
FISCAL YEAR 2004

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]																
		1,785,579.20	4,366,669.47	6,151,248.87	615,124.87	6,120,132.70	306,006.64	0.00	0.00	0.00	8,881.41	9,261.41	927,992.91	902,293.82	25,699.09	
TOTAL AMOUNT YEAR TO DATE					1,101,585.32		445,692.79						2,243,604.68	2,167,982.83	75,621.85	

Prepared by: Michelle Jacob
8/11/2009 10:46 AM
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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
8/11/2009 10:50 AM
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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	3,634,536.16	4,864,604.55	486,460.46	2,793,723.18	139,686.16	0.00	0.00	0.00	0.00	0.00	578,610.10	557,279.81	21,330.29	
	TOTAL AMOUNT YEAR TO DATE					486,460.46		139,686.16						1,315,611.77	1,265,689.01	49,922.76	

Prepared by: Michelle Jacobs
8/11/2009 10:50 AM
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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 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
5/11/2009 10:52 AM
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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 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	136,995.46	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
9/11/2008 10:52 AM
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LIVE ENTERTAINMENT TAX
JULY 2005 RECEIPTS
FISCAL YEAR 2006

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 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #		
[redacted]																			

LIVE ENTERTAINMENT TAX
JULY 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 AMOUNT		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	830,368.33	13,368.45				
TOTAL AMOUNT YEAR TO DATE												44,015.18	857,181.37	830,368.33	13,368.45				

Prepared by: Michelle Jacobs
8/11/2009 - 10:54 AM
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LIVE ENTERTAINMENT TAX
AUGUST 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
L.E.T.	BUSINESS NAME	Date	200-7499	200-7499	200-7499	200-7499	7500	7500	10%	1%	Debit(s)	Credit(s)	Liabilities	Due	Paid	or Over	#

[redacted]

LIVE ENTERTAINMENT TAX
AUGUST 2005 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	2,600,436.76	3,951,763.35	395,176.34	1,568,594.29	78,429.71	0.00	0.00	335.00	335.00	782,921.32	851,545.99	640,914.56	10,631.43	
	TOTAL AMOUNT YEAR TO DATE					395,176.34		78,429.71				.	879,881.65	1,205,307.24	1,015,989.05	187,591.55	

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LIVE ENTERTAINMENT TAX
SEPTEMBER 2005 RECEIPTS
FISCAL YEAR 2006

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 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	

LIVE ENTERTAINMENT TAX
SEPTEMBER 2005 RECEIPTS
FISCAL YEAR 2006

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 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	3,747,488.94	5,025,200.95	502,520.10	4,327,782.62	216,389.13	0.00	0.00	0.00	0.00	722,882.63	720,896.03	720,896.52	67,840.59	
	TOTAL AMOUNT YEAR TO DATE												748,556.16	1,394,385.75	1,389,037.06	72,989.76	

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LIVE ENTERTAINMENT TAX
OCTOBER 2005 RECEIPTS
FISCAL YEAR 2006

			Admission	Food & Merch	Taxable	Calculated	Admission	Calculated					Prior	Amount	Amount	Short	Deposit					
		Post	Amt	Sold	Amt	tax 10%	Amt	tax 5%	Penalty	Interest												
T	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
OCTOBER 2005 RECEIPTS
FISCAL YEAR 2006

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 5% 7500	Penalty 10%	Interest 1%	Debit(s	Credit(s	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		1,887,332.90	3,816,481.88	5,503,814.78	550,381.48	6,343,325.95	317,166.30	0.00	0.00	0.00	0.00	119,618.29	987,166.06	986,368.01	798.05	
	TOTAL AMOUNT YEAR TO DATE													2,381,551.81	2,375,405.07	72,989.78	

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LIVE ENTERTAINMENT TAX
NOVEMBER 2005 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]	[redacted]	[redacted]	0.00	0.00	0.00	0.00		0.00						0.00	0.00	0.00	

[redacted]

LIVE ENTERTAINMENT TAX
NOVEMBER 2005 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 AMOUNTS		2,645,666.17	1,572,190.27	4,217,856.44	421,785.54	3,684,725.43	184,236.27	207.90	37.96	636.50	636.50	202,461.47	693,546.32	682,686.79	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	Deposit #
[redacted]																

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 AMOUNT		1,721,969.10	2,840,602.29	4,487,813.49	446,781.35	3,623,538.83	181,176.94	0.00	0.00	0.00	0.00	0.00	627,958.29	615,096.95	12,861.34	
TOTAL AMOUNT YEAR TO DATE																
												0.00	3,609,563.21	3,476,004.12	200,402.12	

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LIVE ENTERTAINMENT TAX
JANUARY 2008 RECEIPTS
FISCAL YEAR 2008

LET	BUSINESS NAME	Post Date	Admission Amt 200-7499	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
JANUARY 2006 RECEIPTS
FISCAL YEAR 2006

LET	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 6% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		2,352,066.55	4,551,387.07	6,903,473.62	690,347.36	6,017,229.93	300,861.50	4,912.84	108.59	22,405.59	4,356.18	26,925.28	1,038,662.66	944,656.01	117,786.66	
	TOTAL AMOUNT YEAR TO DATE					1,596,629.49							978,896.50	6,167,536.46	4,673,426.37	536,263.46	

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LIVE ENTERTAINMENT TAX FEBRUARY 2008 RECEIPTS
FISCAL YEAR 2008

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]																	

LIVE ENTERTAINMENT TAX FEBRUARY 2008 RECEIPTS
FISCAL YEAR 2008

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 AMOUNTS		2,091,445.38	4,208,785.30	6,300,230.68	630,023.07	8,002,861.12	300,143.08	4,506.72	60,145.33	60,145.33	385,496.32	565,015.92	549,880.96	386,378.82	163,502.16	
	TOTAL AMOUNT YEAR TO DATE					2,228,552.56		300,143.08					1,561,912.42	5,737,417.44	5,059,606.19	699,766.61	

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LIVE ENTERTAINMENT TAX
MARCH 2008 RECEIPTS
FISCAL YEAR 2008

		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]																		

LIVE ENTERTAINMENT TAX
MARCH 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		2,609,178.12	4,668,487.99	7,277,666.11	727,766.61	13,705,243.01	685,262.15	2,676.69	1,014.20	106,154.32	63,121.69	83,606.92	1,537,261.20	1,326,706.86	210,654.34	
		TOTAL AMOUNT YEAR TO DATE													7,274,678.84	6,388,612.06	910,319.96	

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LIVE ENTERTAINMENT TAX
APRIL 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]

LIVE ENTERTAINMENT TAX
APRIL 2008 RECEIPTS
FISCAL YEAR 2008

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		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	170,090.56	
	TOTAL AMOUNT YEAR TO DATE					677,280.14		147,273.00					1,136,897.61	8,282,462.50	7,224,205.44	1,060,410.61	

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LIVE ENTERTAINMENT TAX
MAY 2006 RECEIPTS
FISCAL YEAR 2006

BUSINESS NAME	Post Mark Date	Admission Amt 200-7498	Food & Merch Sold 200-7499	Taxable Amt 200-7499	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]

LIVE ENTERTAINMENT TAX
MAY 2008 RECEIPTS
FISCAL YEAR 2008

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 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		2,168,990.30	4,310,508.65	6,479,498.95	647,949.90	2,486,420.87	124,321.04	232.72	1,007.92	110,943.45	636.50	85,116.69	968,300.72	797,435.60	170,865.12	
	TOTAL AMOUNT YEAR TO DATE					1,325,230.04		271,594.04					1,221,814.30	9,250,763.31	8,021,641.04	1,251,275.64	

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LIVE ENTERTAINMENT TAX
JUNE 2006 RECEIPTS
FISCAL YEAR 2006

#	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 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

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LIVE ENTERTAINMENT TAX
JUNE 2006 RECEIPTS
FISCAL YEAR 2006

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 5% 7500	Penalty 10%	Interest 1%	Debit(s)	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																	
	TOTAL AMOUNT		1,909,162.48	3,466,127.54	5,374,290.02	637,429.00	1,701,362.47	86,068.12	781.49	1,063.81	118,570.39	7,277.79	871,466.18	799,896.71	666,949.16	256,599,291.55	
	TOTAL AMOUNT YEAR TO DATE					1,862,659.04		356,662.16					2,093,270.48	10,050,660.01	8,690,590.20	256,850,567.19	

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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 2006

BUSINESS NAME	Post Mark Date	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 AMOUNT		50,458.80	12,361.30	62,820.10	6,282.01	31,262,209.95	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 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

[redacted]

LIVE ENTERTAINMENT TAX
AUGUST 2006 RECEIPTS
FISCAL YEAR 2007

LET	BUSINESS NAME	Post Mark 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%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT AUGUST:				8,378,038.78	637,803.80	1,022,306.48	51,118.33	178.84	1,044.21	50,751.89	255,642.19	812,831.53	794,[illegible]	17,991.11	
															0.00	
	TOTAL AMOUNT YEAR TO DATE											444,271.74	1,608,525.59	1,467,723.00	140,802.59	

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LIVE ENTERTAINMENT TAX
'EPTEMBER 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% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #	

[redacted]

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LIVE ENTERTAINMENT TAX
OCTOBER 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 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT OCTOBER				6,513,709.28	551,370.65	3,828,790.69	191,489.55	4,127.78	1,141.46	34,227.58	140,642.49	954,764.58	813,606.62	141,157.93	
	TOTAL AMOUNT YEAR TO DATE											714,258.87	3,435,188.41	3,048,017.18	390,171.23	

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LIVE ENTERTAINMENT TAX
NOVEMBER 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% 200-7499	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #

[redacted]

LIVE ENTERTAINMENT TAX
DECEMBER 2006 RECEIPTS
FISCAL YEAR 2007

LET	BUSINESS NAME	Post Mark Date	Admission Amt 208-7498	Food & Merch Sold 208-7498	Taxable Amt 208-7498	Calculated tax 10% 208-7498	Admission Amt 7500	Calculated tax 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount	Short	Deposit
[redacted]																
	TOTAL AMOUNT DECEMBER				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.00	[illegible]	994,612.06	[illegible]	[illegible]	
	TOTAL AMOUNT YEAR TO DATE											1,172,111.10	[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]														

LIVE ENTERTAINMENT TAX
FEBRUARY 2007 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 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT FEBRUARY				5,887,128.39	660,538.84	13,550,782.33	693,039.61	2,540.18	2,241.84	972.58	420,581.33	1,778,080.08	1,294,750.43	443,329.65	
	TOTAL AMOUNT YEAR TO DATE											2,048,458.82	8,838,275.44	6,715,492.68	1,922,782.79	

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LIVE ENTERTAINMENT TAX
MARCH 2007 RECEIPTS
FISCAL YEAR 2007

Post Mark	Admission Amt	Food & Merch Sold	Taxable Amt	Calculated tax 10%	Admission Amt	Calculated tax 5%	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit $

[redacted]

LIVE ENTERTAINMENT TAX
APRIL 2007 RECEIPTS
FISCAL YEAR 2007

LET	BUSINESS NAME	Post Mark Date	Admission Amt 200-7498	Food & Merch Sold 200-7499	Taxable Amt 200-7498	Calculated tax 10% 200-7498	Admission Amt 7508	Calculated tax 5% 7508	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
	TOTAL AMOUNT APRIL				7,559,668.44	[illegible]	2,846,716.18	142,035.28	0.00	1,308.44	0.00	396,324.51	1,298,134.87	[illegible]	266,283.54	
	TOTAL AMOUNT YEAR TO DATE											2,741,344.78	11,348,908.66	9,354,487.44	2,898,443.28	

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LIVE ENTERTAINMENT TAX
MAY 2007 RECEIPTS
FISCAL YEAR 2007

LIET	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]																

LIVE ENTERTAINMENT TAX
JUNE 2007 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 5% 7500	Penalty 10%	Interest 1%	Credit(s)	Prior Liabilities	Amount Due	Amount Paid	Short or Over	Deposit #
[redacted]																
															0.00	
	TOTAL AMOUNT JUNE				7,218,378.73	721,537.70	1,091,870.60	54,593.52	0.00	0.00	10,745.00	74,610.85	839,996.77	788,338.87	51,559.90	
	TOTAL AMOUNT YEAR TO DATE											315,340.10	1,635,590.78	10,870,238.70	174,471.38	

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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]									

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]									
TOTAL UNDER 7500			$707,794.30	$807,757.90	$625,744.23	$678,659.89	$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	$66,634.32	$2,788.92	
TOTAL DEPOSITS			$800,108.84	$972,298.47	$746,240.55	$903,663.07	$709,462.02	$620,064.24	

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX
FISCAL YEAR 2008

isiness 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]										

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

EXHIBIT M

EXHIBIT M

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			$7,888,614.50	$2,887,904.92	$45,000.00	$16,906.70	$0.00	$10,838,426.12

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

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