EXHIBIT "C"

RSPN
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Co-Counsel for Plaintiffs
Admitted Pro Hac Vice

DISTRICT COURT
CLARK COUNTY, NEVADA

DÉJÀ VU SHOWGIRLS OF LAS VEGAS, LLC, d/b/a *Déjà Vu Showgirls*, LITTLE DARLINGS OF LAS VEGAS, et al.,	CASE NO.: A533273
Plaintiffs,	DEPT. NO.: 11
vs.	*Coordinated with*
NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION, et al.	CASE NO.: A533273
Defendants.	DEPT. NO.: 11

Plaintiff hereby submits the following responses to Defendants' Request for Production of Documents.

REQUEST NO. 1:

Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning the amounts paid by Plaintiff to the State pursuant to the subject tax (the "tax") is already within Defendants' custody and control. Plaintiff's financial information is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, the term "periods" is vague and ambiguous.

REQUEST NO. 2:

Any and all audited financial statements for all periods prepared from January 2001 through the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning the amounts paid by Plaintiff to the State pursuant to the tax is already within Defendants' custody and control. Plaintiff's financial information, including audited financial statements, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.

REQUEST NO. 3:

All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back-up work papers.

RESPONSE:

Objection. Sales and Use Tax Returns are filed with the State; thus, the information sought by this request is obtainable from some other source that is more convenient, less burdensome, or less expensive, including without limitation the requesting parties themselves. Also, the term "back-up papers" is vague and ambiguous.

REQUEST NO. 4:

Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including periodic profit and loss statements, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.

REQUEST NO. 5:

Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including cash receipt journals(s), bank statements and cancelled checks is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome, as it would require, among other things, Plaintiff to collect and produce every cash receipt, for every transaction, from the last 3,467 days (since January, 2002).

REQUEST NO. 6:

Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome, as it seeks, among other things an individual "sales reports and/or register tape" for each register, from the last 3,467 days (since January, 2002).

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REQUEST NO. 7:

Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including periodic budgets, variance analyses and related presentations, reports and communication, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Additionally, "variance analyses and related presentations, reports and communications" is vague and ambiguous. Finally, this request is unduly burdensome.

REQUEST NO. 8:

Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including periodic financial forecasts, projections and related strategic presentations, reports and communication, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome and overbroad.

REQUEST NO. 9:

Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.

REQUEST NO. 10:

Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.

REQUEST NO. 11:

Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including customer data, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.

REQUEST NO. 12:

Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including customer data/satisfaction, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.

REQUEST NO. 13:

Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning the amounts paid by Plaintiff to the State pursuant to the tax is already within Defendants' custody and control. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Moreover, it appears one of the requesting parties (the Nevada Department of Taxation) is actually requesting that Plaintiff produce information "submitted to the Nevada Department of Taxation"). In other words, Defendants are specifically requesting information that, by definition, Plaintiff's have already produced and thus, that Defendants already possess. As such, the information sought by this request is obtainable from some other source that is more convenient, less burdensome, or less expensive, including without limitation the requesting parties themselves.

REQUEST NO. 14:

Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s), NUCS 4072, incentive compensation and benefits from January 2001 to the present.

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RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including personal information concerning employees, wages, benefits, etc., if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.

REQUEST NO. 15:

Any and all incident payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including "incentive payments or referral payments", if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.

REQUEST NO. 16:

Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

RESPONSE:

Objection. Plaintiff does not have any documents constituting a "loss analysis" (a term that is vague and ambiguous), other than those documents setting forth and documenting all sums paid pursuant to the tax, all of which are already within Defendants' custody and control, as are all individual and aggregate calculations arising there from. Also, this information is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Plaintiff's financial information is otherwise wholly irrelevant to the constitutionality of the subject tax, which is the sole matter at issue. Finally, it is overbroad and unduly burdensome.

REQUEST NO. 17:

Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties, etc., if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Additionally, this request is unduly burdensome and overly broad.

REQUEST NO. 18:

Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning offers or potential offers to purchase any or all of Plaintiff's assets, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.

REQUEST NO. 19:

Any and all documents reflecting all debt or other financial arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's debt or other financial arrangements, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.

REQUEST NO. 20:

Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.

REQUEST NO. 21:

All Federal Tax returns and schedules filed by the Plaintiff from January 2001 to the present.

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RESPONSE:

Objection. Federal Tax returns are privileged and confidential. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.

REQUEST NO. 22:

Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services, if such information exists, is confidential and/or proprietary. Also, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.

REQUEST NO. 23:

All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Moreover, it appears one of the requesting parties (the Nevada Department of Taxation) is actually requesting that Plaintiff produce correspondence "to and from the Nevada Department of Taxation"). In other words, Defendants are specifically requesting information that by definition Plaintiffs have already produced and thus, is already in their possession. As such, the information sought by this request is obtainable from some other source that is more convenient, less burdensome, or less expensive, including without limitation the requesting parties themselves.

REQUEST NO. 24:

Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the [sic] each sign is posted from January 2003 to the present.

RESPONSE:

Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the [sic] each sign is posted, if such information exists, it is neither relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.

DATED: July 1, 2011

TURCO & DRASKOVICH
SHAFER & ASSOCIATES, P.C.

By William Brown

WILLIAM H. BROWN, ESQ. (7623)
BRADLEY J. SHAFER, ESQ.
Counsel for Plaintiffs

CERTIFICATE OF SERVICE

I hereby certify that on July 5, 2011, service of the forgoing:

RESPONSES TO DEFENDANTS' REQUESTS FOR PRODUCTION OF DOCUMENTS

was made this date by e-serving, and by faxing a true and correct copy of same to the address listed below:

David J. Pope, Esq.
Blake A. Doerr, Esq.
Vivienne Rakowsky, Esq.
Nevada Attorney General
555 E. Washington Ave., Ste. 3900
LV, NV 89101
Fax: 486-3416
Counsel for Defendants

An employee of Turco & Draskovich, LLP.
SHAFER & ASSOCIATES, P.C.

EXHIBIT “D”

Vivienne Rakowsky

From: Vivienne Rakowsky
Sent: Tuesday, June 28, 2011 4:16 PM
To: 'roosb@gtlaw.com'
Cc: Blake A. Doerr; David J. Pope
Subject: Shac LLC

Dear Mr. Roos:

Pursuant to EDCR 2.34 I am requesting a meet and confer regarding your deficient and boilerplate responses to the Defendants' Request for Production of Documents. Please contact me no later than 5:00 p.m. on Thursday, June 30, 2011 to schedule this discussion.

I look forward to hearing from you.

Sincerely,
Vivienne

Vivienne Rakowsky, Deputy Attorney General
State of Nevada
Office of the Attorney General
555 East Washington Avenue, Suite 3900
Las Vegas, Nevada 89101
vrakowsky@ag.nv.gov
Phone: (702) 486-3103
Fax: (702) 486-3416

EXHIBIT “E”

Vivienne Rakowsky

From: roosb@gtlaw.com
Sent: Friday, July 15, 2011 4:34 PM
To: Vivienne Rakowsky
Cc: ferrariom@gtlaw.com
Subject: FW: Shac LLC

Vivienne,

I have reviewed the NAC provision you referenced in our call. If I understand the NAC provision and your argument, the State is taking the position that if the LET is deemed unconstitutional, and by virtue of that decision the tax collected is therefore deemed to be an "over-collection" pursuant to NAC 368A.170, then the "taxpayer" (in this instance SHAC, LLC) is not entitled to any of the refund for that over-collection *unless* SHAC, LLC pays that money back to the "patron" from whom it was collected. Under NAC 368A.170(4), the State is taking the position if SHAC, LLC cannot identify the patrons from whom it collected the tax, then it cannot pay over the refund to those patrons. And, if SHAC, LLC cannot pay the refund to the patron, then the money essentially escheats to the State. Thus, the State is claiming that the refund portion of the case does not present a viable claim for relief by SHAC, LLC. I cannot determine from the transcripts whether Judge Gonzalez ultimately made a determination regarding that argument, but she certainly raised concerns as to the validity of that contention.

With that understanding, I have again reviewed the discovery requests based on your arguments and the law you have cited. In its Requests for Production, the State has generally asked for records regarding how much money SHAC, LLC actually made (or lost) from 2001 to present, or forecasted it would make during that same timeframe; how much money SHAC has paid in SalesTax, Use Tax and LET to the State; statistical information regarding customer volume, spending, satisfaction, complaints, etc.; comprehensive employee records; taxicab payment records; business valuations of the company, and offers, bids or proposals to purchase or sell the company; and contracts with vendors or suppliers. None of the foregoing information has anything to do with the question before the Court regarding the facial and "as applied" validity of the statute under the First Amendment, or even the refund issue you have raised. I simply do not see how the information that the State has requested from SHAC bears any relationship to proving or disproving its legal position, or furthermore how the information requested will lead to the discovery of admissible evidence related to any of the claims pending in the lawsuit. Moreover, the accumlation and production of the volume of information that the State has requested would place a significant burden on SHAC.

The State has collected a fixed sum of money from SHAC in LET. That fixed sum will not change based upon any of the information requested by the State. Either the fixed sum will be paid back to SHAC, or it will not be paid back to SHAC depending upon the ruling of the Court. Baed on the foregoing, I do not think we will be able to reach an agreement on the responses to Requests for Production. Therefore, I think it would be best to address these issues with Judge Gonzalez through motion practice.

Call me with any questions.

Brandon E. Roos
Shareholder
Greenberg Traurig, LLP | Suite 400 North
3773 Howard Hughes Parkway | Las Vegas, Nevada 89169
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inform you that any U.S. federal tax advice contained in this communication (including any attachments), unless otherwise specifically stated, was not intended or written to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any matters addressed herein.

The information contained in this transmission may contain privileged and confidential information. It is intended only for the use of the person(s) named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution or duplication of this communication is strictly prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. To reply to our email administrator directly, please send an email to postmaster@gtlaw.com.

From: Vivienne Rakowsky [mailto:VRakowsky@ag.nv.gov]
Sent: Thursday, July 14, 2011 10:40 AM
To: Roos, Brandon E. (Shld-LV-LT)
Subject: Shac LLC

Thanks for taking part in the 2.34 conference yesterday. Just to follow up, you were going to review the applicable statutes and regulations and get back to me with respect to providing the documentation requested in the Requests for Production. If there is anything else that you need, please let me know.

I look forward to hearing from you.

Sincerely,
Vivienne

Vivienne Rakowsky, Deputy Attorney General
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Las Vegas, Nevada 89101
vrakowsky@ag.nv.gov
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EXHIBIT "F"

Vivienne Rakowsky

From: Blake A. Doerr
Sent: Wednesday, July 13, 2011 8:54 AM
To: Will Brown; Andrea Pritzlaff
Cc: Vivienne Rakowsky
Subject: EDCR 2.34

Will and Andrea,
During the meet and confer, I asked you to let me know before this Friday July 15, 2011 if you remained unwilling to provide any of the requested documents.
If I haven't heard from you by that date we intend to proceed with the filing of a Motion to Compel.
Blake

Blake A. Doerr, Senior Deputy Attorney General
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Phone: (702) 486-3095
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EXHIBIT “G”

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

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

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OCT 15 2007
By AEP

October 12, 2007

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Dianna L. Sullivan, Esq.
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IN THE MATTER OF: The Appeal of Olympic Gardens, Inc., D.I. Food & Beverage of Las Vegas, Shac, LLC, D. Westwood, Inc., K-Kel, Inc., The Power Co., Inc. ("Appellants") from the Department of Taxation's Denial of their refund request pursuant to NRS 368A.260

The above matter came before the Nevada Tax Commission ("the Commission") for hearing on August 6, 2007. Bradley Shafer, Esq. and Dianna Sullivan, Esq. appeared on behalf of Appellants. Senior Deputy Attorney General David J. Pope and Deputy Attorney General Dennis Belcourt appeared on behalf of the Department of Taxation ("the Department").

The Commission hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. Appellants, as providers of live entertainment, are or have been taxpayers under NRS chapter 368A, through which is imposed the Live Entertainment Tax ("LET").
2. Appellants filed timely requests for refunds pursuant to NRS 368A.260 for the tax periods of January, February 2004, March 2004 and April 2004, claiming that the LET is facially unconstitutional, that it unconstitutionally targets them or their message, and that they are entitled to refunds for the taxes paid by them, pursuant to NRS 368A.200(5)(a).
3. The Department denied Appellants' requests.
4. Appellants filed timely appeals from the Department's denials of their refund requests.
5. In this appeal, Appellants contend that a tax on live entertainment is per se unconstitutional, that the LET is rendered unconstitutional by the number of statutory exemptions, which Appellants claim make the tax one targeted at live adult entertainment, and that the legislative record shows an intent to tax based on content, to the detriment of providers of live adult entertainment.
6. If any Finding of Fact is more properly classified as a Conclusion of Law, then it shall be deemed such.

CONCLUSIONS OF LAW

1. NRS 368A.200(5)(a) exempts from the live entertainment tax "(l)ive entertainment that this State is prohibited from taxing under the Constitution, laws or treaties of the United States or the Nevada Constitution."
2. Entertainment can be a form of speech protected under the First Amendment of the United States Constitution and Article I, section 9 of the Nevada Constitution.
3. The United States and Nevada Constitutions do not forbid taxation of live entertainment as such.
4. NRS 368A.090 contains a definition of live entertainment. Regulations and an amendment to NRS 368A.090 define what is not live entertainment.
5. NRS 368A.200, as initially enacted in 2003 and as amended in 2005 and 2007, contains exemptions from the live entertainment tax.
6. A tax that targets a small group of speakers may violate the United States and Nevada constitutional protections against infringement of speech.
7. The live entertainment tax under NRS chapter 368A is an extension of the former casino entertainment tax (NRS chapter 463). It is imposed on an array of types of entertainment, both at licensed gaming establishments and other locations. It therefore does not target a small group of speakers.
8. A tax that constitutes a "regulation of speech because of disagreement with the message which it conveys" may violate the United States and Nevada constitutional protections against infringement of speech. *Ward v. Rock against Racism*, 491 U.S. 781, 791 (1989).
9. The definition in NRS 368A.090, the exemptions in NRS 368A.200, and other provisions of NRS chapter 368A delineating the scope of the tax are reasonable classifications for tax purposes and do not appear to be aimed at any message that may be contained in the entertainment by Appellants or any other speakers. See *Madden v. Kentucky*, 309 U.S. 83, 87-88, 60 S.Ct. 406, 408 (1940) (providing, "[i]n taxation, even more than in other fields, legislatures possess the greatest freedom in classification").
10. Mention by legislators of taxability of live adult entertainment under a proposed bill that was subsequently enacted does not prove that the bill was enacted because of disagreement with the message provided by live adult entertainment.
11. Statements by legislators with respect to a bill that would have taxed live adult entertainment as a separate class, where the bill did not pass, does not prove the intent of a separate bill that did not select live adult entertainment.
12. If any Conclusion of Law is more properly classified as a Finding of Fact, then it shall be deemed such.

DECISION

After due deliberation, and based on the foregoing, the Commission denied the appeal.

FOR THE COMMISSION:

DINO DICIANO
Executive Director
Nevada Department of Taxation

cc: David Pope, Sr. Deputy Attorney General
Dennis Belcourt, Deputy Attorney General
Taxpayers (via regular mail)

EXHIBIT “H”

Vivienne Rakowsky

From: Vivienne Rakowsky
Sent: Wednesday, June 29, 2011 2:41 PM
To: 'roosb@gtlaw.com'
Cc: Blake A. Doerr; David J. Pope
Subject: Shac LLC

Thanks for speaking with us earlier. Just to confirm, you will contact me within two days and let me know when we can expect appropriate responses to the Department's discovery requests. As we said to your paralegal on June 27th and to you on the telephone today, we understand that you have just received the case and we can give you an extension, but you would need to let us know when we can expect to receive the disclosures. Please keep in mind that this action commenced on December 19, 2006 and five year clock is running.

I look forward to hearing from you.

Sincerely,
Vivienne

Vivienne Rakowsky, Deputy Attorney General
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Office of the Attorney General
555 East Washington Avenue, Suite 3900
Las Vegas, Nevada 89101
vrakowsky@ag.nv.gov
Phone: (702) 486-3103
Fax: (702) 486-3416

EXHIBIT "I"

Vivienne Rakowsky

From: Vivienne Rakowsky
Sent: Friday, July 01, 2011 3:09 PM
To: 'roosb@gtlaw.com'
Subject: Shac LLC

Just following up on the discovery responses. When we last spoke you were going to check with your client because you had not discussed it with him at that time. Please give me a time frame as to when I can expect the revised responses.

Thanks, and I look forward to hearing from you.

Sincerely,
Vivienne

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DISTRICT COURT
CLARK COUNTY, NEVADA
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LITTLE DARLINGS OF LAS VEGAS, INC., et al. Plaintiffs vs. NEVADA DEPARTMENT OF TAXATION. et al. Defendants	CASE NO. A-533273 DEPT. NO. XI **Transcript of Proceedings**

BEFORE THE HONORABLE ELIZABETH GONZALEZ, DISTRICT COURT JUDGE

HEARING ON DEFENDANT'S MOTION FOR PARTIAL SUMMARY JUDGMENT

TUESDAY, AUGUST 23, 2011

APPEARANCES:

FOR THE PLAINTIFFS:	WILLIAM H. BROWN, ESQ. BRADLEY J. SHAFER, ESQ. MARK E. FERRARIO, ESQ.
FOR THE DEFENDANTS:	BLAKE A. DOERR, ESQ. DAVID J. POPE, ESQ. VIVIENNE RAKOWSKY, ESQ.
COURT RECORDER:	TRANSCRIPTION BY:
JILL HAWKINS District Court	FLORENCE HOYT Las Vegas, Nevada 89146

Proceedings recorded by audio-visual recording, transcript produced by transcription service.

LAS VEGAS, NEVADA, TUESDAY, AUGUST 23, 2011, 9:07 A.M.

(Court was called to order)

THE COURT: I'm going to start with Little Darlings, I guess, because you're on page 1. Good morning.

MR. DOER: Blake Doer on behalf of the Department of Taxation.

MS. RAKOWSKY: Good morning, Your Honor. Vivienne Rakowsky on behalf of Department of Taxation.

MR. POPE: Good morning, Your Honor. David Pope with the Attorney General's Office on behalf of the defendants.

MR. SHAFER: Your Honor, Brad Shafer appearing for [inaudible] on behalf of the plaintiffs.

MR. BROWN: Good morning, Your Honor. William Brown, local counsel for plaintiffs.

MR. FERRARIO: Good morning, Your Honor. Mark Ferrario for Shac.

THE COURT: It's your motion.

MR. POPE: Thank you, Your Honor.

THE COURT: You can start in whatever order you'd like.

MR. POPE: Okay. We're going to take the motion for partial summary judgment/motion to dismiss first.

THE COURT: You're going to take the big one first?

MR. POPE: Yes. Thank you, Your Honor.

Your Honor, in the Southern California Edison case the Supreme Court clarified that NRS 327.680 provides for a petition for judicial review. The specific language in that statute is, quote, "An action against the Department on the grounds set forth in the claim," end quote. The legislature made some changes to the statute, as well as to .233(b). The last changes were made in 1999. Subsequent thereto, in 2003 the legislature enacted NRS 368A.290, which contains the same language. Statutes are to be read harmoniously with the larger statutory scheme. It's also presumed that the legislature is aware of existing statutes and of their meaning at the time that they enact statutes. So with regard to NRS 368A.290 the legislature was aware of 372.680 and its meaning. Therefore, by application of principles of statutory construction, NRS 368A.290 provides for a petition for judicial review, just as 372.680 does.

In addition, Your Honor, for all the reasons argued in the defendants' brief, application of Southern California Edison decision is not inappropriate in this matter. It's not being retroactively applied. In fact, the Supreme Court has applied it to two pending cases.

Transitioning, Your Honor, to the issue of judicial estoppel, there's no basis for the defendants to be judicially estopped from arguing that Case 2 should proceed, if at all, as a petition for judicial review. The defendants have never argued that NRS 368A.290 provides exclusively for a trial de novo. In the federal proceedings it was argued that all issues, including the constitutional issues, could be raised in administrative proceedings and would be reviewed pursuant to NRS 233B.135.

If it can be determined that defendants have taken two positions and the change in position is not intended to sabotage the judicial process, really the only difference between the arguments was mention of the Malacon case. The Malacon case was decided after the Scotsman case. The Malacon case clarified the different treatment between facial challenges, as-applied challenges, and as-applied challenges that do not require factual determinations. And plaintiffs cited to the Malacon case in their federal proceedings, so they were aware of that.

The next question, Your Honor, since we know what 368A.290 means because of the Southern California Edison case and because the defendants are not judicially estopped from arguing that Case 2 should proceed, if at all, as a petition for judicial review, the next question is whether this issue can be raised pursuant to NRCP 12(h)(3), subject matter -- the issue of subject matter jurisdiction can be raised whenever by suggestion of the parties or otherwise. Therefore, this issue is not untimely. Pursuant to NRS 233B.130, a petition for judicial review was due within 30 days of the issuance of the

Nevada Tax Commission's decision, and one wasn't filed. So based on that Case 2 can be dismissed.

If Case 2 is dismissed, administrative res judicata bars Case 1 for the original six plaintiffs that obtained a final decision from the NTC, because Case 2 contains both a facial challenge and an as-applied challenge. The remaining plaintiffs -- I believe would be Deja Vu and Little Darlings -- can pursue a facial challenge in Case 1. If Case 2 is not dismissed -- and this, Your Honor, is going to get into an issue that deals with 42 USC 1983, which did come up again in the briefing. Case 2 cannot contain claims pursuant to Section 1983 if it proceeds as a judicial review, because those claims were not raised in the administrative record. They also were not raised in the complaint or the amended complaint. And the statute of limitations had passed. It's a two-year statute of limitations with regard to Section 1983 claims in Nevada. The LET payments are due at the end of the month following the month during which they were imposed. Case 2 requests refunds for January, February, March, and April of 2004, April of 2004 being the last month or the most recent. The tax was due by the end of May, May 31st, 2004, which means the statute of limitations expired two years later, because the date that the tax was due would have been the date of injury. In Case 2 the complaint wasn't actually filed until January 9th, 2008, so the statute had run.

As a result of the statute of limitations, Case 1 cannot have any Section 1983 claims prior to November of 2006, because the statute had run. In addition, based on National Private Truck, which is 515 US 582, Fair Assessment, which is 454 US 116, and Patel, a Ninth Circuit case, which is 310 F.3d 1138, plaintiffs cannot maintain 1983 claims in state tax cases in either State or Federal Court. They have no basis to be seeking 1983 relief. Therefore their argument that they can maintain an as-applied challenge pursuant to 1983 in Case 1 without exhausting administrative remedies is just irrelevant to this tax case.

In addition, when you read through Fair Assessment, the Supreme Court was explaining that these tax cases are to proceed through the administrative procedures, and that's basically the result of the Tax Injunction Act, federalism, and comity. The federal tax -- or state tax issues are to be respected and left to the states to deal with pursuant to their remedies, provided the remedies are -- meet the test for the Tax Injunction Act. And in this case they do, because the -- all the issues, including the constitutional issues, could be raised in a refund request which is subject to review by the Nevada Tax Commission, which is then subject to review pursuant to 233B.136 by the District Court, further review by the Supreme Court.

With that, Your Honor, because Case 1 cannot have an as-applied challenge, consolidation of the declaratory relief claims has to be limited to a facial challenge, because Case 1 cannot co``ain an as-applied challenge.

And with that I'd just reserve some time to respond to plaintiffs' arguments.

Th``COURT: Thank you.

MR. SHAFER: Thank you, Your Honor.

Interestingly he says if the State has taken different positions -- it really shouldn't be held against them if they've taken two positions. In prior briefing to Your Honor we've already shown that they've basically taken four positions with regard to the NAC 170, which is whether we can ever get the tax back. And before I really get to the guts of this I wanted to remind the Court that at your instructions I refiled the motion for preliminary injunction after the case was sent over to you from Judge Togliatti, and you asked me -- in a very crowded courtroom you asked, you know, what's different in regard to the irreparable harm. And I said, well, Your Honor, they have now invoked -- and here's the transcript in front of Judge Togliatti last month, they've now invoked the NAC once again that if we can't get the tax -- or, I'm sorry, if we didn't get the tax from the customer and we can't prove that we are giving the tax back to the customer, that we're not entitled to any relief.

Now, what happened, Your Honor, and we've cited this

-- and these two motions really go hand in hand. We've cited the record in their reply brief in regard to that motion for preliminary injunction, we've cited it in the discovery motion that the Court's going to take up in a few minutes where they said, okay, because they knew if they were invoking 170 there was the prospect of irreparable harm, because we could never then get the tax back and we would be entitled to an injunction. So they've conceded, Your Honor, that they're not going to invoke 170. Now, Your Honor, they have taken -- they have propounded discovery, and they're literally saying the discovery rule isn't related necessarily to this case but the discovery's related to the fact that we want to take an audit because if you guys win on the refund action we need to decide whether you're in conformity with 170 and whether you can get the tax back because maybe there's other reasons out there, there's other offsets or whatever.

Now, that becomes really critical, Your Honor, because they've acknowledged now that they have propounded discovery in Case 2. So when they talk about the waiver issues and the judicial estoppel issues, we're not just talking about the representations in the Federal District Court, we're not just talking about the representations in the Ninth Circuit, we're not just talking about the fact that they've litigated this case without ever raising, ever raising this prospect that the case should be dismissed because it was not -- there was not a PJR for three years --

THE COURT: Didn't they raise that at the beginning of this case --

MR. SHAFER: No.

THE COURT: -- and the motion was denied?

MR. SHAFER: Well, yes, I believe --

THE COURT: Okay.

MR. SHAFER: I believe so. But --

THE COURT: Yes.

MR. SHAFER: Your Honor, honest to God, I don't know exactly what we're arguing, because I thought your order on reconsideration was really limited to Edison.

THE COURT: It is.

MR. SHAFER: Okay.

THE COURT: It's like do you belong here --

MR. SHAFER: Okay.

THE COURT: -- or has the Nevada Supreme Court --

MR. SHAFER: Okay.

THE COURT: -- clarified prior law as to what you should be doing.

MR. SHAFER: So I'm going to then limit --

THE COURT: And that's really what I'm concerned about today.

MR. SHAFER: Okay.

THE COURT: And as soon as you finish your argument

I'm going to tell you what we're going to do, and then we're going to figure out how that makes this case have a little bit left.

Mr. Ferrario, you have said yo, Judge, in a while. Come on.

MR. FERRARIO: I was about to right there, because I'd like to hear what you're going to tell us we're going to do, and I might focus our attention.

THE COURT: Do you want to know what I think?

MR. SHAFER: Yes.

THE COURT: The reason that I raised this issue for you is because when I read the Tax Commission case which is Southern California Edison I thought that perhaps we needed to change what had happened previously in this case on the prior motion practice, because it appeared maybe we'd made a mistake, "we" being the bigger court, and that perhaps you needed to go back and have a petition for judicial review. Because I'm not converting this to a petition for judicial review, but it appears to me that this -- the sole remedy for whether there is an as-applied problem and whether you're entitled to a refund is a petition for judicial review vehicle based upon the Supreme Court's clarification for us of the laws in the state of Nevada.

Now, since I'm a fair person, I was going to give you a tolling of 30 days for you to get that on file, but I was also going to tell you that if there was a timing problem with this initial filing I wasn't going to comment upon that and therefore hopefully whoever your new judge is would then have enough time to brief that when you filed the petition for judicial review and they filed a motion to dismiss as untimely.

So is there anything else you want to tell me?

MR. SHAFER: Yes.

THE COURT: Okay.

MR. SHAFER: I do. I think the Court recognizes that because of Exhibits H and I of their brief that the dismissal really should be off the table and that it should either be converted to a petition for judicial review or, like the court did in the -- I forget what the name of that second case was -- they -- they gave the litigant 30 days to file a petition for judicial review.

Your Honor, I think that, however, though, in light of Edison we do have waiver issues here and we do have judicial estoppel issues here, particularly given the fact, Your Honor, now we know dismissal's off the table, you're not dismissing. So --

THE COURT: No, no. Wait. Don't say I'm not dismissing. I'm dismissing everything except the facial challenge.

MR. SHAFER: Okay.

THE COURT: Which means you and I and they are going to have a discussion about the legal implications of the words in the statute.

MR. SHAFER: Okay.

THE COURT: And then I'm going to make a ruling, and we're going to be done. And then you're going to file a petition for judicial review within the 30-year time period I gave you, and some person who is randomly assigned that case is then going to make some decisions. Because I think they properly raised the petition for judicial review at an early stage of this proceeding. And while they have certainly done things during this litigation that in other situations might create a judicial estoppel argument, I can't hold it against them when they raised it and we decided it differently than the Supreme Court has currently clarified.

MR. SHAFER: Well, Your Honor, if I could just ask a question. When did they -- when do you believe that they appropriately raised it? It certainly was not in their affirmative defenses.

THE COURT: In the very beginning of the case there was an issue about the petition for judicial review that was discussed --

MR. SHAFER: No.

THE COURT: -- in one of the hearings.

MR. SHAFER: No.

MR. FERRARIO: No.

THE COURT: Didn't you guys raise it?

MR. DOERR: We had a pending motion to dismiss --

THE COURT: See?

MR. DOERR: -- in that hearing about two years later we said, we're waiting for you to rule so that we can then file our petition for judicial review. And the Judge scrolled back to her notes and said, I wrote that in my notes when you were here two years ago.

THE COURT: See?

MR. SHAFER: That's -- which was last year? I mean, you know --

THE COURT: Look, I've been on this case since November --

MR. SHAFER: Okay.

THE COURT: -- other than the one time I helped you at a prior occasion.

MR. SHAFER: Yes.

THE COURT: So it appears to me that this issue has been raised. I didn't say it was raised well. So I'm not holding it against them, which would be your judicial estoppel issue.

MR. SHAFER: Well, Your Honor, there's also -- there's also the waiver issue.

THE COURT: I understand.

MR. SHAFER: In addition to the judicial estoppel, the fact that they never raised this as affirmative defense in their first affirmative defenses, the only thing they raised in their second affirmative defenses, which was just filed a couple months ago, which was dismissal and not conversion to a petition for judicial review, they've been litigating this for three years, and in fact, like I said, the second motion we're going to have here -- or maybe we're not going to have the motion --

THE COURT: Yeah, probably not going to have it.

MR. SHAFER: But they've been propounding discovery based upon Case 2. And if Case 2 is a petition for judicial review, then they've litigated it not as a petition for judicial review, but as an original action.

And, Your Honor, we'd also -- I'd also point out to you the additional request that we asked for because of the fact of all of the representations in the federal judicial -- I'm sorry, in the Federal District Court and in the Ninth Circuit, where they point out the Scotsman matter, where -- and remember, Your Honor, and I've quoted this verbatim, they point out Scotsman gives us an as-applied challenge, an alternative for an as-applied challenge. Now, they made those representations, they made the representations that we should go under .290. Remember, Your Honor, that in one of their briefs in the Federal District Court they put a "see also

.233," which they then take out in the Ninth Circuit. The Federal District Court relies on their Scotsman argument and says that there's an alternative avenue of relief. They represented to the Federal Courts that we filed these two actions which demonstrate that there was a plain, efficient, and speedy remedy in State Court, and at no -- and they won all that in the Federal District Court so that we would not litigate it. They said that we had the right for an as-applied challenge. We filed those actions, and now, Your Honor, you're saying that they were able to make those representations to the Federal -- oh. And they also said to the Federal District Court and the Ninth Circuit that the Nevada Supreme Court would have original appellate jurisdiction in this matter, not that you would.

THE COURT: Do you think the Nevada Supreme Court's going to listen to the U.S. District Court?

MR. SHAFER: Your Honor, I'm not saying what the Federal District Court said.

THE COURT: I'm sorry. Yeah.

MR. SHAFER: That's what they said.

THE COURT: Yeah.

MR. SHAFER: Those are their quotes, Your Honor, not once, not twice, three times. And we've cited them all, Your Honor, in the briefing. That's what they said to the Federal District Court. That's what they said to the Ninth Circuit.

And they've litigated this case as an as-applied. And, Your Honor, again, I would point out to you their representation of Scotsman specifically says that gives us the right for an as-applied challenge. And now they won on Scotsman, they raised it to the Federal District Court, the Federal District Court relied on that, the Federal District Court says Scotsman gives them an alternative avenue for relief, and now you're taking that away from me. You're saying we can't have that now the way we filed this and the way we've been litigating this for the last three years.

THE COURT: Anything else?

MR. POPE: Your Honor, may I respond, please?

THE COURT: Yes.

MR. POPE: Okay. First of all, with regard to Scotsman, Your Honor, the language in the case was cited to, and it was referenced that that case was called an as-applied challenge or that the language said "as applied to them." But Scotsman also appeared to be determined on a legal issue, as a matter -- it was decided as a matter of law. If there were no factual issues to be determined, then Malacon, a case that plaintiffs cited in their federal proceedings, would indicate that there could be declaratory relief. In the federal proceedings, Your Honor -- I quote this in defendants' motion -- or I believe the replies states -- and it's kind of lengthy. "As discussed at length in the moving papers, the provisions of NRS 368A.250, .320 affords taxpayers the opportunity to raise the constitutionality of the live entertainment tax in the context of a request for a refund in an administrative proceeding. That procedure is subject to judicial review," which is now what the Supreme Court has said. On judicial review a District Court may set aside the agency decision if it violates constitutional or statutory provisions." That's NRS 233B.135(3)(a). It goes on to say, "In the event of an appeal to the Nevada Supreme Court, Nevada Constitution Article 6, Section 4, and NRS 233B.150, the taxpayer has a right to appeal to the Nevada Supreme Court," and it cites those two authorities. "At that level a taxpayer will get a declaration by an appellate court with regard to the constitutionality of the tax one way or the other."

So it's a judicial review. You raise all your issues before the Department, before the Commission, it's part of the administrative record, it gets reviewed pursuant to 233B.135. In addition, there's a possibility of declaratory relief pursuant to Scotsman. Scotsman, you know, really was decided because the Supreme Court had first in Scotsman 1 decided that the tax was unconstitutional, then in Scotsman 2 they're saying, hey, it's -- it would be futile to proceed with this because we've already said it's unconstitutional. So Scotsman is valuable for the fact that it stated that there are two exceptions to the administrative exhaustion requirement. Those were further explained in Malacon. That should take care of any argument that we, you know, argued in a proceeding that 368A.290 is a trial de novo and that we -- and that we prevailed on that argument in a proceeding. So there is no judicial estoppel.

233B.250 is a section of that chapter that says that final decisions of an agency that are then decided by the District Court are subject to review by the Supreme Court. Just says "review." So whether that cite is included or left out of a brief, I don't see the impact of it.

With regard to discovery, Your Honor, as I've stated in --

THE COURT: There's a yo, Judge.

MR. POPE: -- in the defendants' brief, all the motion practice has occurred in Case 1. We had -- pursuant to NRCP 12(h)(3) we can raise the subject matter jurisdiction at any time. And, you know, we had to respond in Case 2, because if it's not going to be dismissed, if it's going to proceed as a trial de novo, time's running out, time's been ticking.

THE COURT: Well, because I set a trial for you.

MR. POPE: Pardon?

THE COURT: I set a trial.

MR. POPE: Right.

THE COURT: Yeah.

MR. POPE: And those are my comments, Your Honor.

Thank you.

THE COURT: Mr. Ferrario --

MR. FERRARIO: Your Honor --

THE COURT: -- since you haven't had a chance to address me, I'd be happy to listen to something you say before I tell you what we're going to do. But you may be able to change my mind. You have before in other cases.

MR. FERRARIO: I think we've kind of gotten lost here, because we are in a unique situation. I mean, I've practiced here about as long as you --

THE COURT: A little longer.

MR. FERRARIO: -- a little longer, and I can't recall a case like the Southern Cal Edison case. And it really has thrown us into a big of a quagmire here.

THE COURT: Which is why I asked for supplemental briefing when it came down.

MR. FERRARIO: Right. And it appears that Your Honor's now hinging her ruling on what they may have done at the beginning of the case. And I'll be the first to admit we're new to this and --

THE COURT: You're even newer than me.

MR. FERRARIO: That's right. And I'm not as conversant with that. But when I step back from this I think you have to look at the Southern Cal Edison case and what the court did there. The court had a chance to visit an unfair result on the taxpayer there, and the court chose not to do that. And the court looked at what the Department had done, I think not only in that case, but had done in the past in other cases. And I have the same -- in effect the State -- the Department is sitting over here. I don't think they're standing up saying that they were rock solid in an opinion that we had to proceed with the petition for judicial review. They haven't litigated the case that way. They can't point to anything -- and they didn't do that. I just went back through their reply again. They didn't say, hey, wait, here's our marquee statement where we from the beginning thought we should proceed by way of a petition for judicial review. So when you step back and you look at how this case was litigated, the statements that were made in Federal Court, the things that we pointed out in our opposition and that Mr. Shafer pointed out in his opposition, I don't think anybody could reasonably conclude that the State did not litigate this case as if we were in the proper forum. They just didn't.

And the thing that really struck me at one point was when we pointed out all of the things that they did, okay, in our brief and in their reply they come back and they say, well, we didn't specifically say what the State said in Cal Edison case in a brief. Well, that's nonsense. When you're looking at equitable doctrines, which our court did in Cal Edison --

THE COURT: And you're talking about the judicial estoppel issue.

MR. FERRARIO: Absolutely. You're looking at trying to effectuate a fair result. I don't think on this record, after four years of -- close to five years of litigation, for God sakes, two different cases being filed, Federal Court, back to State Court, the discovery that we're fighting over, that anyone could reasonably conclude that the State wasn't doing exactly what the State did in Southern California Edison, and that is proceedings as if we were in the proper forum. That is the -- that is the hallmark of Southern California Edison. Strip away all the nonsense. I mean, the court sat there, the court could have done -- could have very simply said, we're clarifying. Once you use the word "clarify," that means, knucklehead, you read it the wrong way the first time, I'm going to clarify it for you and I'm throwing you out. Did our court do that? No.

THE COURT: Well, it did, but then they --

MR. FERRARIO: And this Court shouldn't do that.

THE COURT: -- found there was a judicial estoppel issue.

MR. FERRARIO: That -- so once you get into equity it's about doing fairness. And Your Honor --

THE COURT: Which is why you have a tolling period, Mr. Ferrario.

MR. FERRARIO: I understand that. But the problem is now we're -- I guess Your Honor's going to say we're saddled with an administrative record that was made at a point in time when everybody thought we were going to get a trial de novo. So do we now go back to the --

THE COURT: I am not saying that. I am saying that whoever is randomly assigned to hear the petition for judicial review that I assume will be filed within the tolling period that I grant you, will make that determination. I'm not going to make that determination for that judge.

MR. FERRARIO: But the problem is trial de novo by definition means you're stuck with the record that you created at the administrative agency.

THE COURT: I understand what you're saying, Mr. Ferrario. I am saying that I am not making that decision. The judge who is randomly assigned the petition for judicial review may make a decision that is different on how you handle that. That's not going to be my call, okay.

MR. FERRARIO: I understand what you're saying. I think -- I guess at the end of the day I think the court sent a strong message in Southern California Edison, and that was to the District Courts to, whatever you do, be fair. And here -- I don't think if you look at the totality of the record in this case and the actions of the Department, I don't see how they're really materially different than what the Department did in the Southern California Edison case.

THE COURT: Thank you.

MR. FERRARIO: I think the same ruling should apply here and we should not have to now have a 30-day tolling period on filing a petition for judicial review. They're not even seriously arguing in their pleadings -- when you go through it, they're not -- they don't even seriously argue any points that take them out of Southern California Edison. That's all I can say, Judge.

THE COURT: Thank you.

The motion is granted as to the issue of the sole remedy. The petition for judicial review is the appropriate remedy under the California -- Southern California Edison case. Because this case has gone on for so long and a petition for judicial review was raised and not acted on in conformance with the Southern California Edison decision by the Eighth Judicial District Court, I am granting a tolling period for the plaintiffs to be able to file a petition for judicial review.

I am not commenting on the timeliness of the original filing in this case when it's treated as a petition for judicial review in the new filing, and I am also not making a comment as to the extent of the record that any other judge may decide is appropriate in making that decision.

It seems to me that the sole remaining issue in these cases is the dec relief claim on the actual constitutional challenge. Right? Actual, instead of as applied?

MR. POPE: Yes, Your Honor.

THE COURT: How long do you guys need to be ready for an argument on that issue?

MR. POPE: Well, with regard to that issue, Your Honor, is it going to be limited to a facial challenge? Are you dismissing the '83 claims?

THE COURT: I already dismissed the 1983 claims, didn't I, about six months ago?

MR. POPE: Well, yes --

MR. SHAFER: As to damages.

MR. POPE: -- you dismissed the damages. And if you don't -- you can't get damages, you're probably not going to argue for declaratory relief. But they still -- they named Michelle Jacobs as an -- in her official capacity only, right, to get prospective relief, and we would have to file a motion to dismiss here, get her out of the case, because they can't seek that.

THE COURT: I already dismissed all the damages claims. But anything you want to say? I think we're just limited to a facial challenge at this point.

MR. SHAFER: Your Honor, I do not -- I do not believe that's true, because Deja Vu and Little Darlings never litigated anything in front of the Nevada Tax Commission. They were entitled -- you have -- you have allowed -- pursuant to their motion for reconsideration you've allowed the declaratory relief and injunctive relief to proceed in Case 1. Case 1 is Federal 1983 and also state law. There is no basis to say that there's no right for Deja Vu and Little Darlings to litigate an as-applied challenge.

But, Your Honor, you know, I just want to point out something additionally that is now going to happen. You know, I've got a December 14th deadline. You want a motion for summary judgment, we'll give you a motion for summary judgment. But they're going to come in and now they're going to say, well, there's no PJR and the PJR wasn't timely and, you know, res judicata, administrative res judicata and collateral --

THE COURT: You've got 30 days to file your petition for judicial review, and then it will be randomly assigned, which means it's not coming here. Because I don't get civil cases.

MR. SHAFER: I understand.

THE COURT: So you're going to have a new judge.

MR. SHAFER: I understand. I understand. What I'm saying is --

THE COURT: I have the let's look at the words of the statute.

MR. SHAFER: Yes, Your Honor. But they're going to tell you the case is over, that there's no right to bring a facial challenge because of administrative res judicata and collateral estoppel because you've already dismissed out Case 2. That's what they're going to say. They've already said it. They've said it three times in the very summary judgment briefs.

THE COURT: Okay. So are you saying it's basically over now?

MR. SHAFER: No, I'm not saying it's over. What I'm saying is this Court should do exactly what the Federal -- what the State District Court did in Edison, treat it as a petition for judicial review if --

THE COURT: I've already said no to that.

MR. SHAFER: Okay.

THE COURT: So I'm on the -- we have words in the statute, and you have a dec relief claim that says, gosh, Judge, this isn't constitutional by the words in the statute.

MR. SHAFER: Yes.

THE COURT: How long do you need for me to --

MR. SHAFER: I can get you a brief within 30 days, Your Honor.

THE COURT: So okay. And then you guys think a half day of argument is enough for you?

MR. SHAFER: Sure.

THE COURT: Okay.

MR. SHAFER: Your Honor, could I just make one further request? We asked for alternative relief, that you remand this. Now, you have to remember in regard to Safeway, which was the law before Consolidated Edison -- Safeway, remember, Your Honor, dismissed out a PJR because the law at that time was that was not the appropriate avenue of redress. Malacon Tobacco, which they cite, is a 2008 case. That case was there when we litigated everything in front of the Federal District Court, Safeway was there, we relied on Safeway, we knew that we could come here and have an original action based upon Safeway, and I would ask Your Honor that you don't convert it necessarily to a PJR, you just remand it back to the Nevada Tax Commission for further proceedings, as you are permitted to do under the statute.

THE COURT: Okay. I'm declining to do that.

MR. SHAFER: Okay.

THE COURT: Anything else?

MR. BROWN: I do have just one question. I don't recall the PJ -- I recall the PJR issue being raised when I guess it must have been Judge Togliatti said just sort off the cuff, it occurs to me this might -- maybe this should have been a PJR. I think Diana Sullivan was local counsel for maybe a year or something. I am pretty sure that the State did not raise this issue until a year and a half, two years into the litigation. So I guess my question is to what extent is the Court's ruling based on the State raising this issue --

THE COURT: Here's what my ruling is based on. The issue of the petition for judicial review was raised in this proceeding, and it was not appropriately acted upon, as the Supreme Court has now told us in Southern California Edison. And it doesn't matter to me if the person who raised it the first time in argument was the judge, if it was your side, or their side. The issue exists in this record from a long time ago. And because the issue was raised and discussed and ruled upon by this Court, which is not consistent with the Southern California Edison, I'm not holding that against the State. Because it's not fair to you, I'm giving you a 30-day tolling period, which I don't have to do.

MR. BROWN: I understand.

THE COURT: But I'm trying to exercise my equitable jurisdiction in evaluating what has happened historically in this case.

So anything else?

MR. SHAFER: Your Honor, are you saying that you think the Court previously ruled on the PJR issue?

THE COURT: I said the issue of the PJR, the petition for judicial review was raised. And I don't remember, because I read it in a transcript, and it's been a long time ago.

MR. SHAFER: Uh-huh.

THE COURT: And it may not even have been a transcript. It may have been a video that I looked at. It's been a long time ago, because I reviewed some of the stuff in this case as part of my work. And because that was raised and that meant we all knew about it, "we" being the greater group, and it was not acted upon in conformance with what the Supreme Court has clarified in Southern California Edison, I am not going to impose the estoppel-type arguments or defenses that you would have against the State upon them. Do you understand what I'm saying?

MR. SHAFER: Yep.

THE COURT: Okay.

MR. POPE: Your Honor, may I just clarify a few things? First of all, with regard to affirmative defenses, we did raise seven of those in the amended complaint. With regard to Safeway, in our brief we explained that wasn't the law because of the subsequent statutory change which the Supreme Court now looked to to clarify the current law. And the judicial review issue was definitely raised and --

THE COURT: I just know it's part of the record. I can't remember how.

MR. POPE: Well, it was definitely raised and not granted in our first motion. And the issue of exhaustion of administrative remedies was raised in the first issue and not decided on.

THE COURT: Okay. Just so we're all clear, the reason of the fact that it was raised is important to me -- is only important to me in evaluating the estoppel issues. That's the only reason it's important to me. And so I have decided to grant the tolling period because it's not as clear as it could have been. And so hopefully the plaintiffs will file their petition for judicial review within the tolling period, and then you will be able to have those issues resolved.

MR. SHAFER: I will do so.

THE COURT: Anything else?

MR. DOERR: Yeah. With regard to timing did we say 30 days to file cross-motions for summary judgment and then a hearing, or --

THE COURT: You're filing whatever in 30 days or so. Then you'll probably get a hearing about 30 days or so after that, and we'll have a discussion. And since you've told me it's about a half day, I'll probably put you on a Monday afternoon somewhere when I'm not in trial.

MR. BROWN: Do you want to give us a due date, a date certain for the motions, cross-motions?

THE COURT: No.

MR. BROWN: It's 30 days from today?

THE COURT: It's sometime -- I've estimated 30 days.

If it's 35, I won't complain, if it's 50, I will.

MR. BROWN: All right. Somewhere between --

THE COURT: Because you have a date to file motions under the trial-setting order.

MS. RAKOWSKY: Your Honor, at this time we'll be cancelling all discovery, including depositions?

THE COURT: What?

MS. RAKOWSKY: At this time we'll be cancelling all discovery, including depositions?

THE COURT: Since you are limited to a facial challenge, at this point it does not appear that any further discovery is appropriate. The discovery in my opinion was based upon the as-applied challenge which I was incorrectly under the assumption we were going to do in this case. But you'll do something else now.

Anything else?

MR. SHAFER: Thank you, Your Honor.

THE COURT: Have a lovely day.

THE PROCEEDINGS CONCLUDED AT 9:45 A.M.

* * * * *

CERTIFICATION

I CERTIFY THAT THE FOREGOING IS A CORRECT TRANSCRIPT FROM THE AUDIO-VISUAL RECORDING OF THE PROCEEDINGS IN THE ABOVE-ENTITLED MATTER.

AFFIRMATION

I AFFIRM THAT THIS TRANSCRIPT DOES NOT CONTAIN THE SOCIAL SECURITY OR TAX IDENTIFICATION NUMBER OF ANY PERSON OR ENTITY.

FLORENCE HOYT
Las Vegas, Nevada 89146

Florence M. Hoyt
FLORENCE HOYT, TRANSCRIBER

10/24/11
DATE

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

Electronically Filed
Jan 04 2013 02:08 p.m.
Tracie K. Lindeman
Clerk of Supreme Court

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

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10/23/2008	Plaintiffs' Opposition to Defendants' Motion for Summary Judgment (A533273) – Exhibit 2 Minutes of the Senate Committee on Taxation Seventy-Second Session May 19, 2003	3	573-581
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10/23/2008	Plaintiffs' Opposition to Defendants' Motion for Summary Judgment (A533273) – Exhibit 4 *Texas Entertainment Association, Inc. et al. v. Susan Combs, et al.* (District Court of Travis County, Texas – Judgment)	3	585-590
10/23/2008	Plaintiffs' Opposition to Defendants' Motion for Summary Judgment (A533273) – Exhibit 5 State of Tennessee Attorney General Opinion No. 08-78 Legality of Privilege Tax on Entry of Customers into Adult-Oriented Establishments	3	591-596
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05/09/2008	Plaintiffs’ Opposition to Defendants’ Motion to Dismiss (A533273) – Exhibit 3 *Deja Vu Showgirls of Las Vegas, LLC, et al. v. Nevada Department of Taxation, et al.*, (District Court of Nevada Case No. 2:06-cv-0480-RLH-RJJ – Order)	2	384-391
05/09/2008	Plaintiffs’ Opposition to Defendants’ Motion to Dismiss (A533273) – Exhibit 4 Correspondence to Nevada Department of Taxation from Diana Sullivan Dated February 27, 2007 (requesting refund of live entertainment tax paid by K-Kel, Inc.)	2	392-398
05/09/2008	Plaintiffs’ Opposition to Defendants’ Motion to Dismiss (A533273) – Exhibit 5 Correspondence to K-Kel, Inc. from the Nevada Department of Taxation Dated April 3, 2007 (denying request for refund)	2	399-400
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Exhibit 5

Exhibit 5

CC03

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Admitted Pro Hac Vice

DISTRICT COURT
CLARK COUNTY, NEVADA

DÉJÀ VU SHOWGIRLS OF LAS VEGAS, LLC, d/b/a *Déjà Vu Showgirls*, LITTLE DARLINGS OF LAS VEGAS, et al.,	CASE NO.: A533273 DEPT. NO.: XI
Plaintiffs,	*Coordinated with* CASE NO.: A554970 DEPT. NO.: XI
vs.	
NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION, et al.	
Defendants.	

TO: THE STATE OF NEVADA, Attorney General Catherine Cortez Masto, Senior Deputy Attorney General David J. Pope, Senior Deputy Attorney General Blake Doerr, Deputy Attorney General Vivienne Rakowsky

SUBPOENA AND SUBPOENA DUCES TECUM

YOU ARE COMMANDED to appear at The Nevada Department of Taxation, 1150 College Parkway, Suite 115, Carson City, Nevada 89706, on Friday, August 26, 2011, at 9:00 a.m. local time to testify at the taking of a deposition in the above case, and said deposition shall continue day-to-day until completed. Pursuant to Nevada Rules of Civil Procedure 30(b)(6), you are to designate on or more officers, directors, or managing agents, or other persons who consent to testify on your behalf regarding the matters described in the Rule 30(b)(6) Deposition Notice below.

YOU ARE COMMANDED to produce and permit inspection and copying of the documents and objects described in the Duces Tecum Notice below at Turco & Draskovich, 815 S. Casino Center Blvd., Las Vegas, Nevada 89101 on or before ***August 19, 2011.***

This subpoena and subpoena duces tecum is issued by the attorney below as an officer of the court, as authorized by Nevada Rules of Civil Procedure 45(a)(3).

Signature of Issuing Officer:

Dated: August 2, 2011

WILLIAM H. BROWN, ESQ. (7623)
Counsel for Plaintiffs

DUCES TECUM NOTICE

Pursuant to Nevada Rules of Civil Procedure 34 and 45, you are to produce and make available for inspection and copying, the items described below.

Definitions and Instructions:

A. As used in this Subpoena Duces Tecum, the term "you" (or "your") shall refer to the State of Nevada, including but not limited to the Nevada Legislature and the members thereof.

B. This Subpoena Duces Tecum shall be deemed to be continuing in nature, calling for the prompt production by you of any and all documents which come into your actual or constructive possession, trust, care or control at any time in the future, as well as any and all documents now in your actual or constructive possession, trust, care or control. The specificity of any request shall not be construed as reducing the scope of any more generalized request.

C. As used in this Subpoena Duces Tecum, the phrase "Chapter 368A" or the "Live Entertainment Tax" shall refer to Chapter 368A of the Nevada Revised Statutes.

D. As used in this Subpoena Duces Tecum, the phrase "Ten Percent LET" shall refer to the tax imposed by N.R.S. § 368A.200(1)(a).

E. As used in this Subpoena Duces Tecum, the phrase "Five Percent LET" shall refer to the tax imposed by N.R.S. § 368A.200(1)(b).

F. As used in this Subpoena Duces Tecum, the term "Department" shall refer to the Nevada Department of Taxation.

G. As used in this Subpoena Duces Tecum, the term "Commission" shall refer to the Nevada Gaming Commission.

H. As this Subpoena Duces Tecum, the term "Board" shall refer to the State Gaming Control Board.

I. As used in this Subpoena Duces Tecum, the term "regulation" shall refer to any regulation promulgated or adopted by either the Department of Taxation or the Commission.

J. As used in this Subpoena Duces Tecum, the term "business entity" shall have the meaning ascribed to it in NRS § 368A.050.

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

L. As used in this Subpoena Duces Tecum, the phrase "person or persons" shall refer to individuals and not the collective knowledge of any group of persons.

M. As used in this Subpoena Duces Tecum, the phrase "relating to" includes referring to, pertaining to, showing, describing, analyzing, containing, having, discussing, or concerning, in any manner or fashion whatsoever.

N. If you object to any request herein on the basis of a claim of privilege, please:

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

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

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

<u>ITEMS TO BE PRODUCED</u>

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

1. Any and all documents 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.

<u>RESPONSE</u>:

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

RESPONSE:

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

RESPONSE:

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

RESPONSE:

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

RESPONSE:

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

RESPONSE:

7. 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:

8. 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:

9. Any and all documents either submitted to or in any way either considered and/or relied upon by the Nevada Legislature or its committees or subcommittees relating to the purpose of

introducing, drafting, considering, revising, adopting, and/or amending any tax or proposed tax on "live adult entertainment."

RESPONSE:

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

RESPONSE:

11. 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:

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

RESPONSE:

13. Any and all documents relating to any request by or on behalf of any business entity or class of business entities, that they be exempted from the Live Entertainment Tax.

RESPONSE:

14. Any and all documents relating to the consideration of any request by or on behalf of any business entity or class of business entities, that they be exempted from the Live Entertainment Tax.

RESPONSE:

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

RESPONSE:

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

RESPONSE:

RULE 30(b)(6) DEPOSITION NOTICE

Pursuant to Nevada Rules of Civil Procedure 30 and 45, you are to designate one or more officers, directors, or managing agents, or other persons who consent to testify on your behalf regarding the matters described below.

Definitions:

A. As used in this deposition notice, the term "you" (or "your") shall refer to the State of Nevada, including but not limited to the Nevada Legislature and the members thereof.

B. As used in this deposition notice, the term "Request" or "Requests" shall refer to the identified paragraph number(s) of the accompanying Duces Tecum Notice.

C. As used in this deposition notice, the phrase "Chapter 368A" or the "Live Entertainment Tax" shall refer to Chapter 368A of the Nevada Revised Statutes.

D. As used in this deposition notice, the phrase "Ten Percent LET" shall refer to the tax imposed by N.R.S. § 368A.200(1)(a).

E. As used in this deposition notice, the phrase "Five Percent LET" shall refer to the tax imposed by N.R.S. § 368A.200(1)(b).

F. As used in this deposition notice, the term "Department" shall refer to the Nevada Department of Taxation.

G. As used in this deposition notice, the term "Commission" shall refer to the Nevada Gaming Commission.

H. As used in this deposition notice, the term "Board" shall refer to the State Gaming Control Board.

I. As used in this deposition notice, the term "regulation" shall refer to any regulation promulgated or adopted by either the Department or the Commission pursuant to the provisions of NRS § 368A.140.

J. As used in this deposition notice, the term "business entity" shall have the meaning ascribed to it in NRS § 368A.050.

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

L. As used in this deposition notice, the phrase "person or persons" shall refer to individuals and not the collective knowledge of any group of persons.

M. As used in this deposition notice, the phrase "relating to" includes referring to, pertaining to, showing, describing, analyzing, containing, having, discussing, or concerning, in any manner or fashion whatsoever.

Areas of Inquiry:

1. The initial proposal of and subsequent drafting, consideration, revisions, enactment of the Live Entertainment Tax.

Designee:

2. The initial proposal of and subsequent drafting, consideration, revisions, enactment of each amendment to the Live Entertainment Tax.

Designee:

3. The business entities or classes of business entities meant to be subject to the Live Entertainment Tax.

Designee:

4. The business entities or classes of business entities meant to be exempted from the Live Entertainment Tax.

Designee:

5. The governmental interest(s) to be served by the Live Entertainment Tax and the manner by which the Live Entertainment Tax functions to further such governmental interest(s).

Designee:

6. The governmental interest(s) to be served by each amendment to the Live Entertainment Tax and the manner by which each amendment furthers such governmental interest(s).

Designee:

7. The business entities or classes of business entities meant to be made subject to the Live Entertainment Tax and/or meant to be exempted from the Live Entertainment Tax by each subsequent amendment to the Live Entertainment Tax.

Designee:

8. The business entities or classes of business entities meant to be exempted from the Live Entertainment Tax pursuant to provisions of the Live Entertainment Tax, including but not limited to: the exclusions from the definition of "live entertainment" listed in N.R.S. § 368A.090(2)(b) and the exclusions listed in N.R.S. § 368A.200(5).

Designee:

9. The business entities or classes of business entities meant to be made subject to the Live Entertainment Tax and/or meant to be exempted from the Live Entertainment Tax by each and every regulation promulgated by the Commission.

Designee:

10. The business entities or classes of business entities meant to be made subject to the Live Entertainment Tax and/or meant to be exempted from the Live Entertainment Tax by each and every policy adopted, implemented, or carried out by the Commission.

Designee:

11. The identity of any business entity requested by any person or entity to be exempt from the Live Entertainment Tax, the reasons proffered for the exemption, the disposition of each such request, and the reasons for the disposition of each such request.

Designee:

12. The manner by which the initially proposed "5% across the board" tax on live entertainment came to be the Live Entertainment Tax, which taxes certain entertainment at the rate of 10%.

Designee:

13. The manner by which any provisions of the "live adult entertainment" tax proposed by Senate Bill 247 of 2005 or any other similar proposed tax came to be incorporated into the Live Entertainment Tax.

Designee:

14. Live Entertainment Taxes collected by or for the Commission pursuant to the Five Percent LET.

Designee:

15. Live Entertainment Taxes collected by or for the Commission pursuant to the Ten Percent LET.

Designee:

16. The documents and things produced in response to Request 1.

Designee:

17. The documents and things produced in response to Request 2.

Designee:

18. The documents and things produced in response to Request 3.

Designee:

19. The documents and things produced in response to Request 4.

Designee:

20. The documents and things produced in response to Request 5.

Designee:

21. The documents and things produced in response to Request 6.

Designee:

22. The documents and things produced in response to Request 7.

Designee:

23. The documents and things produced in response to Request 9.

Designee:

24. The documents and things produced in response to Request 10.

Designee:

25. The documents and things produced in response to Request 12.

Designee:

26. The documents and things produced in response to Request 13.

Designee:

27. The documents and things produced in response to Request 14.

Designee:

Exhibit 6

Exhibit 6

STATE OF NEVADA

OFFICE OF THE ATTORNEY GENERAL

555 East Washington Ave., Suite 3900
Las Vegas, Nevada 89101

CATHERINE CORTEZ MASTO
Attorney General

KEITH G. MUNRO
Assistant Attorney General
JIM SPENCER
Chief of Staff

FAX TRANSMITTAL MEMORANDUM

July 23, 2008

To:	Bradley Shafer, Esq. Shafer & Assoc., PC		From:	David J. Pope, Sr. Deputy Attorney General
Fax:	517-886-6565		Phone:	702-486-3426
Subject:	Déjà vu Showgirls of LV		Fax:	702-486-3416

REMARKS:

Attached please find the Reply Brief in Support of Defendant's Motion to Dismiss.

This fax consists of 10 page(s) including cover page. If you have any difficulties with this transmission, please telephone my assistant Debra at 702-486-3171. Thank you.

CONFIDENTIALITY NOTICE

CERTIFICATE OF SERVICE

I hereby certify that on the 23rd day of July, 2008, the foregoing REPLY BRIEF IN SUPPORT OF DEFENDANT'S MOTION TO DISMISS was served on the party(ies) via facsimile and by mailing of same in the United States mail, postage prepaid thereon, addressed to:

Diana L. Sullivan, Esq.
GHANEM & SULLIVAN, LLP
930 South Fourth Street, Suite 210
Las Vegas, NV 89101
Fax No.: (702) 862-4422

Bradley J. Shafer
SHAFER & ASSOCIATES, P.C.
3800 Capital City Blvd., Suite #2
Lansing, Michigan 48906-2110
Fax No.: (517) 886-6565

Selena Turman
An Employee of the State of Nevada

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

CERTIFICATE OF SERVICE

I, hereby certify that on the 27th day of April, 2011, I served the **DEFENDANTS' RESPONSE TO PLAINTIFFS' MOTION FOR CLARIFICATION OF ORDER**, via facsimile and by causing to be delivered to the Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101
Fax: (702) 474-1320

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110
Fax: (517) 886-6565

/s/ Debra Turman
An employee of Office of Attorney General

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

Exhibit 7

Exhibit 7

CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of February, 2011, the foregoing **RENEWED MOTION FOR PRELIMINARY INJUNCTION ON ORDER SHORTENING TIME** was served on the party(ies) by faxing a copy and mailing of same in the United States mail, postage prepaid thereon, addressed as follows:

Catherine Cortez Masto
Attorney General
David J. Pope
Sr. Deputy Attorney General
Blake A. Doerr
Deputy Attorney General
555 E. Washington Ave., Suite 3900
Las Vegas, NV 89101
Facsimile: (702) 486-3420
Attorneys for the Nevada Defendants

An employee of the **LAW OFFICES OF WILLIAM H. BROWN, ESQ., LTD**

CERTIFICATE OF SERVICE

I hereby certify that on the 3rd day of August, 2011, the foregoing **PLAINTIFFS' OPPOSITION TO 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 ENTARTINMENT 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** was served on the party(ies) by faxing a copy and mailing of same in the United States mail, postage prepaid thereon, addressed as follows:

Catherine Cortez Masto
Attorney General
David J. Pope
Sr. Deputy Attorney General
Blake A. Doerr
Deputy Attorney General
555 E. Washington Ave., Suite 3900
Las Vegas, NV 89101
Facsimile: (702) 486-3420
Attorneys for the Nevada Defendants

s/Erika Magana
an employee of TURCO & DRASKOVICH

Exhibit 8

Exhibit 8

Andrea Pritzlaff

From: Blake A. Doerr [BDoerr@ag.nv.gov]
Sent: Wednesday, August 10, 2011 5:34 PM
To: Andrea Pritzlaff; Brad Shafer
Cc: Vivienne Rakowsky; Traci A. Plotnick
Subject: FW: Deja Vu
Attachments: Objection to Subpoena - Mot to Quash - Mot for Sanctions.pdf

Andrea and Brad,
I think this was sent to your old emails.
Vivienne and Traci, please note the new email addresses from Mr. Shafer and Ms. Pritzlaff.
Blake

From: Vivienne Rakowsky
Sent: Wednesday, August 10, 2011 2:31 PM
To: 'bjshafer@acd.net'; 'AEAdams@acd.net'; 'Will@whbesq.com'
Cc: Blake A. Doerr; David J. Pope
Subject: Deja Vu

Attached please find a courtesy copy of the Objection to the subpoenas and Motion to Quash that we are filing in District Court today in the above referenced matter. Pursuant to EDCR 2.34, and in hope of resolving the issues, we request that you provide us with a convenient time to telephonically confer with you in regarding the subpoenas and scope of the depositions. We would like to have this conference as soon as possible in order to allow time to file a motion for a protective order if necessary. In order not to delay this matter unnecessarily, we have requested that the Court hear this matter on an OST.

Please contact any one of us to schedule this conference at your earliest convenience, but not later than close of business on August 12, 2011.

We look forward to hearing from you.

Sincerely,
Vivienne

Vivienne Rakowsky, Deputy Attorney General
State of Nevada
Office of the Attorney General
555 East Washington Avenue, Suite 3900
Las Vegas, Nevada 89101
vrakowsky@ag.nv.gov
Phone: (702) 486-3103
Fax: (702) 486-3416

DISTRICT COURT
CLARK COUNTY, NEVADA

Other Civil Filing COURT MINUTES **August 16, 2011**

06A533273 Little Darlings Of Las Vegas LLC, K-Kel Inc, et al
vs
Nevada Dept Of Taxation, Olympus Garden Inc, et al

August 16, 2011 **9:00 AM** **Motion to Quash**

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** RJC Courtroom 14C

COURT CLERK: Dameda Scott

RECORDER: Jill Hawkins

REPORTER:

PARTIES PRESENT:	Brown, William H.	Attorney
		Attorney
	Doerr, Blake A.	Attorney
	Ferrario, Mark E., ESQ	Attorney
	Pope, David J.	Attorney
	RAKOWSKY, VIVIENNE, ESQ	Attorney

JOURNAL ENTRIES

- After arguments by counsel, COURT STATED ITS FINDINGS AND ORDERED, Motion GRANTED IN PART as fully stated on the record. COURT FURTHER ORDERED, Plaintiff to provide Defendant with last known address of Tessa Wanamaker.

Electronically Filed
08/16/2011 03:51:52 PM

CLERK OF THE COURT

MCOM

ORIGINAL

CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
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F: (702) 486-3416
dpope@ag.nv.gov
bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' MOTION TO COMPEL ON AN ORDER SHORTENING TIME

. . .

. . .

. . .

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

K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*;

Plaintiffs,

v.

NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS,

Defendants.

Case No. 08A554970
Dept. No. XI

COMES NOW, Defendants, NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, in her official capacity only (hereinafter collectively "Department"), by and through its attorneys, Catherine Cortez Masto, Attorney General, and Vivienne Rakowsky, Deputy Attorney General, and hereby moves this Court for an Order to Compel Plaintiffs' pursuant to NRCP 34 and 37 to produce documents pursuant to the Request for Production served on May 25, 2011. This Motion is based on all pleadings and papers on file, the attached Memorandum of Points and Authorities and any oral arguments the Court may allow at the time of the hearing on this matter.

DATED this 15th day of August, 2011.

Respectfully submitted:

CATHERINE CORTEZ MASTO
Attorney General

By: /s/ Vivienne Rakowsky
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

AFFIDAVIT OF VIVIENNE RAKOWSKY IN SUPPORT OF ORDER SHORTENING TIME

STATE OF NEVADA)
) ss:
COUNTY OF CLARK)

I, VIVIENNE RAKOWSKY, being first duly sworn under oath, depose and state as follows:

1. That Affiant is an attorney licensed to practice law in the State of Nevada, and is qualified to practice before this Court;

2. That Affiant is a duly appointed Deputy Attorney General in the Office of the Attorney General of the State of Nevada, and pursuant to that appointment, affiant has been assigned to Defendants NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, in her official capacity only;

3. On or about May 25, 2011 Defendants served Requests for Production of Documents on all Plaintiffs.

4. Counsel for Shac, LLC responded with boilerplate objections and did not produce one single page.

5. Counsel for the Plaintiffs responded with boilerplate objections and did not produce a single page.

6. The Defendants initiated a separate EDCR 2.34 conference with counsel for Shac, LLC and counsel for the Defendants to discuss the reason for the requests and explained the statutory basis for the requests.

7. Following one EDCR 2.34 conference, counsel for Shac, LLC emailed that they would not produce any documents and would leave it up to the Court to decide.

8. Following the EDCR 2.34 conference with counsel for the Plaintiffs, they did not respond at all.

9. This discovery is relevant to the Defense of the claims in the Plaintiffs' Amended Complaints.

10. Trial is set to take place in this matter in December 2011.

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Las Vegas, NV 89101

11. The Defendants have filed this Motion on an Order Shortening Time in order to acquire the discovery in time to notice the depositions of the persons most knowledgeable for each of the Plaintiffs.

FURTHER YOUR AFFIANT SAYETH NAUGHT.

VIVIENNE RAKOWSKY

SUBSCRIBED and SWORN to before me
this 15th day of August, 2011.

NOTARY PUBLIC in and for said
County and State

NOTARY PUBLIC
STATE OF NEVADA
County of Clark
TRACI PLOTNICK
Appl. No. 96-3633-1
My Appt. Expires June 10, 2012

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

ORDER SHORTENING TIME

TO: Plaintiffs, above-named;

TO: Will Brown, Turco & Draskovich, Bradley Shafer, Shafer & Associates, P.C., Mark E. Ferrario, Esq., and Brandon E. Roos, Esq., Greenberg Traurig, LLP, Counsel of Record:

Pursuant to EDCR 2.26, and with good cause appearing, it is hereby ordered that this matter be shortened to be heard on the 23 day of August, 2011, at the hour of ______.m.

DATED this 16 day of August, 2011.

DISTRICT COURT JUDGE

MT

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

I. STATEMENT OF UNDISPUTED FACTS

1. On or about May 25, 2011, the Defendants served eight Requests for Production on each of the eight Plaintiffs. *See* Requests for Production, attached hereto as **Ex. "A"**.

2. On or about June 27, 2011 Brandon E. Roos, Esq. of Greenberg Traurig LLP responded to the Requests for Production on behalf of Shac, LLC dba Sapphires [hereinafter "Shac"], and did not produce a single document. *See* Response to Request for Production, attached hereto as **Ex. "B"**.

3. On or about July 5, 2011, Bradley J. Shafer, Esq. of Shafer & Associates, P.C. and his local counsel filed a single response on behalf of all of the Plaintiffs without producing a single document. *See* Response to Request for Production, attached hereto as **Ex. "C"**.

4. On or about June 28, 2011 counsel for the Defendants requested a meet and confer with Brandon Roos pursuant to EDCR 2.34 to discuss Shac, LLC's responses. *See* e-mail dated June 28, 2011, attached hereto as **Ex. "D"**.

5. On or about July 6, 2011 counsel for the Defendants requested a meet and confer with Will Brown and Bradley Shafer pursuant to EDCR 2.34 to discuss the Plaintiffs' responses.

6. A telephonic meet and confer took place with Plaintiffs' counsel Will Brown and Andrea Pritzlaff of Bradley Shafer's office on July 7, 2011. After discussions, Plaintiffs' Counsel was to consider the information Defense counsel provided as to the reasons for the requests and get back to us with regards to production of documents.

7. A telephonic meet and confer took place on or about July 13, 2011 with Brandon Roos and Mark Ferrario regarding Shac LLC's responses. Plaintiffs' Counsel was to consider the information Defense counsel provided as to the reasons for the requests and get back to us with regards to production of documents.

. . .

. . .

8. On or about July 15, 2011, Mr. Roos responded that they would not provide any documentation in response to the Defendants' Requests for Production. *See* e-mail dated July 15, 2011, attached hereto as **Ex. "E".**

9. Having not heard from Mr. Shafer's office, on or about July 13, 2004, the Defendants' sent an e-mail requesting a response. To date, neither Mr. Brown, Mr. Shafer nor Ms Pritzlaff have contacted counsel for the Defendants, nor have they produced a single document. *See* e-mail dated July 13, 2011, attached hereto as **Ex. "F"**.

II. FACTS AND PROCEDURAL HISTORY

Plaintiffs are the above-captioned exotic dancing establishments. Defendants are the various agencies of the State of Nevada which administer and collect the Live Entertainment Tax (hereinafter "LET") and Michelle Jacobs in her official capacity only. As background, there have been two Complaints (A533273 and A554970) filed in this matter. The two cases were coordinated for discovery and scheduling purposes, but have not been consolidated.[1]

On December 19, 2006, the eight Plaintiffs in Case A533273[2] (hereinafter "Case 1 Plaintiffs") filed a Complaint seeking as their remedies: (1) an injunction enjoining the Defendants from enforcing the provisions of the LET; (2) a refund of all LET payments that have been "involuntarily" made; (3) a declaration that the LET is unconstitutional; and, (4) an award for damages, costs and fees pursuant to 42 U.S.C. §1983. Before filing the Complaint in District Court, none of the Case 1 Plaintiffs had ever been audited with regards to LET nor had they requested a refund from the Department pursuant to NRS 368A.260 and therefore had not exhausted their administrative remedies as required by NRS 368A.260, NRS 368A.290, Chapter 233B of the NRS and Nevada case law.

. . .

[1] This court has ordered the consolidation of the claims for declaratory relief but to date the order has not yet been filed.

[2] 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

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Las Ve[illegible] NV 89101

After filing the complaint in Case 1, six of the Plaintiffs requested refunds from the Department (hereinafter "Case 2 Plaintiffs") and pursued their administrative remedies. In January 2007, the six Case 2 Plaintiffs[3] requested a refund of the LET they remitted for January, February, March and April 2004. The Department denied the refund requests. The six Case 2 Plaintiffs appealed the Department's denial of the refunds to the NTC. Following a hearing over which it presided, the NTC upheld the Department's denials of the refunds and issued its final written decision dated October 12, 2007. *See* NTC Decision attached hereto as **Ex. "G"**. However, because the Plaintiffs' refund claims were not related to an audit, to date the amount of the refunds that Plaintiffs have requested has never been verified by the Department pursuant to the requirements of NRS 360.236.

On January 9, 2008, the six Case 2 Plaintiffs filed a Complaint initiating Case A554970. The Case 2 Plaintiffs allege in their Complaint that the LET, established by Chapter 368A of the Nevada Revised Statutes (hereinafter "NRS"), is an impermissible state tax and they request the refund of LET remitted for the tax periods at issue. The Case 2 Plaintiffs allege that the LET is an unconstitutional infringement by the State of Nevada on constitutionally protected expression. The Case 2 Plaintiffs seek as their remedy: (1) an injunction enjoining the Defendants from enforcing the provisions of the LET; (2) a refund of all LET payments which they remitted for January, February, March and April 2004; and (3) a declaration that the LET is unconstitutional.

On or about January 28, 2009, the eight Class 1 Plaintiffs filed an Amended Complaint in order to add an "as applied" cause of action to the "facial" challenge to the LET contained in the initial Complaint.

On or about December 19, 2010, the Case 2 Plaintiffs filed an Amended Complaint enlarging the caption to include all eight Case 1 Plaintiffs without leave of the Court[4] and

---

[3] The six Case 2 Plaintiffs include: K-KEL, INC.; OLYMPUS GARDEN, INC.; SHAC, LLC; THE POWER COMPANY, INC.; D. WESTWOOD, INC.; and D.I. FOOD & BEVERAGE OF LAS VEGAS, LLC. The other two Case 1 Plaintiffs, DÉJÀ VU SHOWGIRLS OF LAS VEGAS, LLC and LITTLE DARLINGS OF LAS VEGAS, LLC, had not filed claims for a refund with the Department pursuant to NRS 368A.260.

[4] This may have been an inadvertent mistake on the part of the Plaintiffs, since two of the parties listed on the Amended Complaint have not exhausted administrative remedies (Little Darlings of Las Vegas, LLC and Déjà Vu Showgirls of Las Vegas, LLC) and the parties listed in the Amended Complaint list only the original six Case 2 Plaintiffs. *See* Case 2 Amended Compl., pp. 3-4, ¶¶ 6–11.

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added an "as applied" cause of action in addition to the requested declaratory relief regarding the facial challenge and claim for refund in the initial Complaint.

It is the Defendants' position that the refund issues raised by the six Case 2 Plaintiffs in their Complaint were adjudicated through administrative proceedings and are the subject of a final decision issued by the NTC following a hearing over which it presided. *See* NTC Decision attached hereto as **Ex. "G".**

Based on rulings of this Court, and prior to the Supreme Court decision in Southern Cal. Edison v. First Judicial Dist. Court, 127 Nev.Adv.Op 22 (May 26, 2011), the Defendants served Requests for Production on the Plaintiffs in order to seek discovery with reference to the LET paid by each Plaintiff. *See* **Ex. "A".**

Plaintiffs waited maximum time before responding to the Requests for Production, and in fact Mr. Shafer's office requested additional time to respond, which was granted. Finally, Plaintiffs responded with boilerplate refusals to provide any documents. *See* **Ex. "C".**

In addition, counsel for Shac, LLC associated into the litigation a day or so before the responses were due. The Defendants offered to provide information in order to bring them up to speed and offered to extend the time to respond if they put the request into an e-mail. *See* e-mail dated June 29, 2011, attached hereto as **Ex. "H".** Instead, counsel for Shac, LLC responded with boilerplate responses (Ex. "B"), and in a telephone conversation with counsel for the Defendants stated that he responded to the requests *before* even speaking with his client. *See* follow up e-mail dated July 1, 2011, attached hereto as **Ex. "I".**

Pursuant to the local rules, in good faith, the Defendants requested an EDCR 2.34 meeting. A telephonic meeting took place with counsel for Shac, LLC and another telephonic meeting with counsel for the Plaintiffs.[5] During both discussions, the Defendants set forth the statutory basis for the requests for production, and both counsel similarly stated that they would think about it and let the Defendants know if they were going to produce the requested documents. Although all the documents requested in the Defendants' Request for Production were well within Nevada's broad standard for requests for discovery -- not

[5] To the best of the Defendant's knowledge, the firm of Greenberg Traurig associated counsel only with respect to Shac LLC, and all of the Plaintiffs are still represented by Will Brown and Brad Shafer.

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Las Ve[illegible] NV 89101

privileged, relevant to the subject matter involved in the pending action, and appear reasonably calculated to lead to the discovery of admissible evidence – during the 2.34 conference the Defendants provided the Plaintiffs with additional statutory basis stating: 1) no audit had been performed and the numbers had to be verified pursuant to NRS 360.236; 2) pursuant to NAC 368A.170 it is necessary to determine whether the club owner or the patron paid the tax; and 3) because the Plaintiffs have claimed in the Complaint that the statute has chilled their speech and had an impact on their business, it is necessary to compare the amount of business prior to and since the adoption of LET.

Regardless of the discussions, Plaintiffs have still refused to provide a single document in response to any of the 24 Requests for Production. Mr. Brown, Mr. Shafer and Ms. Pritzlaff did not respond after the 2.34 conference and counsel for Shac, LLC, Mr. Roos, responded by e-mail and refused to provide any documentations stating that it "would be best to address these issues with Judge Gonzalez through motion practice." *See* e-mail from Brandon Roos dated July 15, 2011, which addresses NAC 368A.170 but not the other basis for the requests, attached hereto as Ex. "E".

The Defense respectfully requests that pursuant to NRCP 37, this Court compel the Plaintiffs to provide the documents requested in the Defendants' Request for Production, and pursuant to NRCP 37(4)(A), grant the Defendants reasonable expenses including attorney's fees in having to prepare this Motion to Compel.

III. <u>ARGUMENT</u>

The State of Nevada embraces a broad and liberal standard for discovery. *See e.g.* <u>Maheu v. Eighth Judicial Dist. Court</u>, 88 Nev. 26, 37, 483 P.2d 709 (1972). ("Statutes relating to discovery procedures should be liberally construed in favor of disclosure.") The policy behind this practice is for both sides to have access to facts or information as to the existence or whereabouts of facts relative to the claims. <u>Hickman v. Taylor</u>, 329 U.S. 495, 500 (1947). "Parties are entitled to obtain the fullest possible knowledge of the issues and facts before trial." <u>Hickman v. Taylor</u>, 329 U.S. 495, 501 (1947). Liberal discovery aids in

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ascertaining facts in dispute, clarifying the issues and avoiding surprise at the time of trial. Medford v. Metro. Life Ins. Co., et al, 244 F.Supp.2d 1120, 1123 (D. Nev. 2004).

"The basic philosophy underlying discovery is that prior to trial every party to a civil action is entitled to the disclosure of all relevant information in the possession of any person, unless that information is privileged." Dart Indus. Co., Inc. v. Westwood Chemical Co., Inc. 649 F.2d 646, 652 (9th Cir. 1980) (quoting Wright, Law of Federal Courts 354 (2d ed. 1970) (internal quotations omitted)). Accordingly, the Nevada Rules of Civil Procedure allow a party to obtain discovery "regarding any matter, not privileged, which is relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking discovery or to the claim or defense of any other party..." NRCP 26(b)(1). There is no pre-requisite that the information be admissible evidence. NRCP 26(b)(1); *see also* Dart Indus. Co., Inc. v. Westwood Chemical Co., Inc. 649 F.2d 646, 649 (9th Cir. 1980) ("A central justification for our exceedingly liberal discovery practice has been that the right to discover facts and information is kept entirely distinct from the right to use that information at trial.") Thus, it is not ground for objection that the information sought will be inadmissible at the trial if the information sought appears reasonably calculated to lead to the discovery of admissible evidence.

All discovery is subject to the limitations imposed by Rule 26 of the Nevada Rules of Civil Procedure. The portions of Rule 26 relevant to this Motion state:

> **(1) In General.** Parties may obtain discovery regarding any matter, not privileged, which is relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking discovery or to the claim or defense of any other party, including the existence, description, nature, custody, condition and location of any books, documents, or other tangible things and the identity and location of persons having knowledge of any discoverable matter. It is not ground for objection that the information sought will be inadmissible at the trial if the information sought appears reasonably calculated to lead to the discovery of admissible evidence. All discovery is subject to the limitations imposed by Rule 26(b)(2)(i), (ii), and (iii).
>
> . . .
>
> **(5) Claims of Privilege or Protection of Trial Preparation Materials.** When a party withholds information otherwise discoverable under these rules by claiming that it is privileged or subject to protection as trial preparation material, the party shall

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Las Ve[illegible] NV 89101

make the claim expressly and shall describe the nature of the documents, communications, or things not produced or disclosed in a manner that, without revealing information itself privileged or protected, will enable other parties to assess the applicability of the privilege or protection.
[As amended; effective January 1, 2005.]

NRCP26(b)(1) &(b)(5)(emphasis added)

(3) If without substantial justification a certification is made in violation of this rule, the court, upon motion or upon its own initiative, shall impose upon the person who made the certification, the party on whose behalf the disclosure, request, response, or objection was made, or both, an appropriate sanction, which may include an order to pay the amount of the reasonable expenses incurred because of the violation, including a reasonable attorney's fee.

NRCP 26(g)(3) (emphasis added).

The Requests for Production at issue in this Motion to Compel are governed by Nevada Rule of Civil Procedure 34 which states:

RULE 34. PRODUCTION OF DOCUMENTS AND THINGS AND ENTRY UPON LAND FOR INSPECTION AND OTHER PURPOSES

(a) Scope. Any party may serve on any other party a request (1) to produce and permit the party making the request, or someone acting on the requestor's behalf, to inspect and copy, any designated documents (including writings, drawings, graphs, charts, photographs, phonorecords, and other data compilations from which information can be obtained, translated, if necessary, by the respondent through detection devices into reasonably usable form), or to inspect and copy, test, or sample any tangible things which constitute or contain matters within the scope of Rule 26(b) and which are in the possession, custody or control of the party upon whom the request is served; or (2) to permit entry upon designated land or other property in the possession or control of the party upon whom the request is served for the purpose of inspection and measuring, surveying, photographing, testing, or sampling the property or any designated object or operation thereon, within the scope of Rule 26(b).
[As amended; effective January 1, 2005.]

(b) Procedure. The request shall set forth the items to be inspected either by individual item or by category, and describe each item and category with reasonable particularity. The request shall specify a reasonable time, place, and manner of making the inspection and performing the related acts. Without leave of court or written stipulation, a request may not be served before the time specified in Rule 26(a).

The party upon whom the request is served shall serve a written response within 30 days after the service of the request. A shorter or longer time may be directed by the court or, in absence of such an order, agreed to in writing by the parties subject to Rule 29.

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> The response shall state, with respect to each item or category, that inspection and related activities will be permitted as requested, unless the request is objected to, in which event the reasons for objection shall be stated. If objection is made to part of an item or category, the part shall be specified and inspection permitted of the remaining parts. The response shall first set forth each request for production made, followed by the answer or objections thereto. The party submitting the request may move for an order under Rule 37(a) with respect to any objection to or other failure to respond to the request or any part thereof, or any failure to permit inspection as requested.
>
> A party who produces documents for inspection shall produce them as they are kept in the usual course of business or shall organize and label them to correspond with the categories in the request.

NRCP 34.

Therefore, according to the Nevada Rules of Civil Procedure, the Parties are entitled to broad and liberal discovery of things which are not privileged and are relevant to the subject matter involved in the pending action. The discovery need not be admissible to be relevant and discoverable. In this case, despite twenty-four requests for production, all eight Plaintiffs have refused to provide one single piece of paper in response to the requests by the Defendants, and instead provided a bunch of boilerplate unsubstantiated objections. In fact, with regards to Shac, LLC, the boilerplate objections to production were provided and signed by counsel for Shac, LLC before counsel had even spoken with his client. *See* Ex. "I".

When a party refuses to provide discovery, prior to filing a motion in Court, the Local Rules require the parties to engage in good faith discussions pursuant to EDCR 2.34(d) which states:

> (d) Discovery motions may not be filed unless an affidavit of moving counsel is attached thereto setting forth that after a discovery dispute conference or a good faith effort to confer, counsel have been unable to resolve the matter satisfactorily. A conference requires either a personal or telephone conference between or among counsel. Moving counsel must set forth in the affidavit what attempts to resolve the discovery dispute were made, what was resolved and what was not resolved, and the reasons therefor. If a personal or telephone conference was not possible, the affidavit shall set forth the reasons.

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In this case, as soon as the Defendants received the responses, Defendants immediately contacted counsel for Shac, LLC and counsel for the Plaintiffs and requested EDCR 2.34 conferences. Separate conferences were held with counsel for Shac, LLC and counsel for the Plaintiffs. During the course of both telephonic conferences, counsel for the Defendants discussed the scope of discovery allowed under the Rules of Civil Procedure and further explained the Defendants' reasoning and statutory basis for the requests, stating: 1) no audit had been performed and the numbers had to be verified pursuant to NRS 360.236 and NRS 368A.250; 2) pursuant to NAC 368A.170 it is necessary to determine whether the club owner or the patron paid the tax; 3) because the Plaintiffs have claimed in the Complaint that the statute has chilled their speech and had an impact on their business, it is necessary to compare the amount of business prior to and since the adoption of LET; and 4) before processing any refunds, it is necessary to determine if the taxpayer owes any other tax. NRS 360.236. (Any overpayment must be credited against any other such tax or fee then due from the taxpayer or other person before any portion of the overpayment may be refunded).

In addition, the Plaintiffs have made a number of claims in both of the Amended Complaints which necessitate the discovery requested in Ex. "A". As an example, the Plaintiffs' claim the LET is "an impermissible tax on constitutionally protected expression" (First Amended Compl., p. 2, ll. 19-2) which contains "numerous and various provisions affecting the constitutionally protected conduct of the Plaintiffs, their agents, representatives, entertainers and employees, as well as those individuals from the consenting adult audience who would seek to view the entertainment provided by the Plaintiffs". (First Amended Compl. ¶ 31). The Plaintiffs' claim that the Plaintiffs are "assert[ing] the constitutional rights of their patrons as well in this action." (First Amended Compl. ¶ 31). The Plaintiffs' further claim that pursuant to NRS 368A.260 they "filed timely requests for refunds of the Live Entertainment Tax they had paid, together with claims for the statutory interest provided for

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by NRS 368A.270 and 368A.310" (First Amended Compl. ¶ 34) and that both the "Defendant Nevada Department of Taxation and the Defendant Nevada Tax Commission erred by not granting Plaintiffs' requests for refunds." (First Amended Compl. ¶ 60).

The Plaintiffs seek to "have this Court declare as unconstitutional on its face and *as applied to Plaintiffs*... all aspects of the Nevada Tax on Live Entertainment..." (Verified Amended Compl. ¶1, 56 (emphasis added)), and have also requested that this Court declare "that the Defendants have violated the constitutional rights of the Plaintiffs by requiring them to have pay the Live Entertainment Tax in the past." (Verified Amended Compl. ¶ 56).

The Plaintiffs claim that as a "direct and proximate cause of the application and/or enforcement of Chapter 368A by Defendants against the Plaintiffs, the Plaintiffs have incurred and suffered significant an substantial damages, and will in the future suffer significant and substantial damages, including but not limited to having to pay an illegal and/or unconstitutional tax; loss of constitutional rights; lost business profits; and as a result incur costs and attorney fees in seeking protection of their constitutional rights. (Verified Amended Compl. ¶ 64).

As a result the Plaintiffs have requested that this Court require "Defendant Nevada Tax Commission to record the payments of the Live Entertainment Tax made by the Plaintiffs during those tax periods and to certify those amounts to the Defendant State Board of Examiners, and further ordering the Defendant State Board of Examiners to Approve and authorize the refund from the State Treasury of all such Live Entertainment Tax payments that have been involuntarily made by the plaintiffs under Chapter 368A during those tax periods, together with interest as required by NRS 368A.270 and 368A.310." (First Amended Compl., p. 17, ll. 5–13; Verified Amended Compl., p. 13, ll. 19–24). The Plaintiffs' additionally claim they have been damaged in an amount in excess of $10,000.00. (First Amended Compl. ¶ 62).

The documentation requested by the Defendants in Ex. "A" is relevant to the Plaintiffs' claims and the Defendants defenses of the matters at issue here. It is important to note that none of the Plaintiffs have undergone an audit. Traditionally, a taxpayer will go through the

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audit process prior to taking their claims to the Tax Commission and to District Court. That did not happen in this instance. The Plaintiffs filed the case in District Court, and then six of the Plaintiffs went through the administrative process requesting refunds from the Nevada Tax Commission. Because the Plaintiffs have not gone through an audit, the Department of Taxation does not have the records it would normally have regarding the Plaintiffs' businesses.

Moreover, when the Department performs an audit, it does not only audit one type of tax applicable to the Taxpayer, it will audit all of the taxes that apply such as sales tax, use tax, modified business tax, as well as any other tax that it administers that apply to the entity including Live Entertainment Tax. Pursuant to statute, any refund must first be credited to other taxes that may be due.

> **NRS 360.236 Overpayments: Credit against other amounts due required before any refund.** Notwithstanding any specific statute to the contrary, if the Department determines that any taxpayer or other person has overpaid any tax or fee administered by the Department pursuant to this title or NRS 444A.090 or 482.313, the amount of the overpayment must be credited against any other such tax or fee then due from the taxpayer or other person before any portion of the overpayment may be refunded.

In the normal course of events, a refund issue arises after an audit. In order to perform the audit, the auditor first contacts the taxpayer with a list of the documents that are necessary for the audit. NAC 360.700. The documents requested are similar to those in the Defendants Request for Production such as, but not limited to: general ledgers, banking information, financial statements, tax returns, sales journals, budgets, projections, and profit and loss statements. If after an audit there is an overpayment pursuant to NRS 360.236 or NRS 368A.250, the numbers must first be certified and then the Department must first apply the credit to any tax that has not been paid before processing a refund. As a result without enough information to perform an audit, the Department is not in a position to look at a potential refund.

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> **NRS 368A.250 Certification of excess amount collected; credit and refund.** If the Department determines that any tax, penalty or interest it is required to collect has been paid more than once or has been erroneously or illegally collected or computed, the Department shall set forth that fact in its records and shall certify to the State Board of Examiners the amount collected in excess of the amount legally due and the person from whom it was collected or by whom it was paid. If approved by the State Board of Examiners, the excess amount collected or paid must, after being credited against any amount then due from the person in accordance with NRS 360.236, be refunded to the person or his or her successors in interest.

The Department must also determine whether the club collected the LET tax from its customers or whether the club paid the LET tax without collecting from its customers. Nevada Administrative Code 368A.170 specifically applies to the LET and provides:

> **NAC 368A.170 Over-collection of tax: Duties of taxpayer and Department.** (NRS 360.090, 368A.140)
> 1. As used in this section, "over-collection" means any amount collected as a tax on live entertainment that is exempt from taxation pursuant to subsection 5 of NRS 368A.200, or any amount in excess of the amount of the applicable tax as computed in accordance with subsections 1 to 4, inclusive, of NRS 368A.200.
> 2. Any over-collection must, if possible, be refunded by the taxpayer to the patron from whom it was collected.
> 3. A taxpayer shall:
> (a) Use all practical methods to determine any amount to be refunded pursuant to subsection 2 and the name and address of the person to whom the refund is to be made.
> (b) Within 60 days after reporting to the Department that a refund must be made, make an accounting to the Department of all refunds paid. The accounting must be accompanied by any supporting documents required by the Department.
> 4. If a taxpayer is unable for any reason to refund an over-collection, the taxpayer shall pay the over-collection to the Department.
> 5. If an audit of a taxpayer reveals the existence of an over-collection, the Department shall:
> (a) Credit the over-collection toward any deficiency that results from the audit, if the taxpayer furnishes the Department with satisfactory evidence that the taxpayer has refunded the over-collection as required by subsection 2.
> (b) Within 60 days after receiving notice from the Department that a refund must be made, seek an accounting of all refunds paid. The accounting must be accompanied by any supporting documents required by the Department.
> (Added to NAC by Tax Comm'n by R212-03, eff. 12-4-2003)

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All of this information would be fleshed out with the discovery requested through the Defendants Request for Production of Documents, Ex. "A". Instead, the Plaintiffs refuse to provide one single document. The following two tables contain the requests submitted by the Defendants, Shac, LLC and the Plaintiffs' responses, and the Defendants reasons that the discovery is necessary. The first table details the responses from Shac, LLC along with the Defendants' explanation as to why the discovery is appropriately had. As is obvious, Shac, LLC responded identically for each request.

TABLE ONE - SHAC, LLC's RESPONSES

REQUEST	RESPONSE BY SHAC LLC	REASON INFORMATION IS NECESSARY
REQUEST NO. 1: Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	Plaintiffs failed to cite any case law or statute(s) which provide that the information requested is confidential or privileged-- it is tax information requested by a taxing authority in order to make a determine of taxability. In order to process any refund, it is necessary to first perform an audit of all taxes including sales tax, use tax, modified business tax and LET in addition to any other taxes administered by the Department and determine whether the credit must be applied to other taxes due. NRS 360.236, NRS 368A.250. It is not overly burdensome because it is information kept by a business in its normal course. The Plaintiffs simply have to provide the documents. It is necessary for the Department to determine whether the Plaintiffs collected the tax from its customers or paid the tax NAC368A.170. Plaintiffs claim that the tax has chilled their free speech and caused a decline in business, and in order to make that determination it is necessary to compare the receipts prior to the LET to the receipts after the

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		LET was instituted. Accordingly, the information requested is not only relevant to the claims made by the Plaintiffs, but it is necessary.
REQUEST NO 2: Any and all audited financial statements for all periods prepared from January 2001 through the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.
REQUESTS NO. 3 All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1. In addition, because LET is also imposed on certain items which are also subject to sales tax, it is important to the Department to reconcile the sale of merchandise, refreshments and food which is subject to both sales tax and to LET. NRS 368A.200.
REQUEST NO. 4: Any and all documents constituting periodic profit and loss statements from January 2001 through the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.

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REQUEST NO. 5: Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1. In addition, this information is necessary during an audit in order to determine if the bank information correlates to the return information.
REQUEST NO. 6: Any and all documents constituting General Ledgers from January 2002 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1. In addition, this information is necessary during an audit in order to determine if the information in the general ledger relates back to the banking and the return information. The taxpayer is also responsible for LET on the food, refreshments and merchandise and it is necessary to determine whether the LET was included in the prices or charged on the total. NRS 368A.200.
REQUEST NO. 7: Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.

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<u>REQUEST NO. 8:</u> Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.
<u>REQUEST NO. 9:</u> Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.
<u>REQUEST NO. 10:</u> Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See generally Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.

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REQUEST NO. 11: Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See generally Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.
REQUEST NO. 12: Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See generally Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.
REQUEST NO. 13: Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.

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<u>REQUEST NO. 14:</u> Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See generally Defendants' explanation in Request 1. MBT is an excise tax on employers, and it is necessary part of the audit process. In addition, it is also part of the analysis of the changes to the taxpayers' business as a result of the LET.
<u>REQUEST NO 15:</u> Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See generally Defendants' explanation in Request 1. In addition, this information is necessary with regards to determining the gross receipts and admission payments.
<u>REQUEST NO. 16:</u> Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.

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REQUEST NO. 17: Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.
REQUEST NO. 18: Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.
REQUEST NO 19: Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.

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REQUEST NO. 20: Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery	See Defendants' explanation in Request 1.
REQUEST NO 21: All Federal Tax returns and schedules filed by the Plaintiffs from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1. This information is necessary in order to correlate the financial information provided with the information provided to other taxing authorities.
REQUEST NO. 22: Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.

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<u>REQUEST NO. 23:</u> All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	Any correspondence between the Plaintiffs and the Department would be relevant to both the claims and defenses in this matter.
<u>REQUEST NO. 24:</u> Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.	Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.	See Defendants' explanation in Request 1.

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<u>TABLE TWO - PLAINTIFFS' RESPONSES</u>

The following table contains the Plaintiffs responses. Although separate Requests for Production were served on each of the eight Plaintiffs, the Plaintiffs responded once, but did not state which Plaintiff or whether all Plaintiffs were responding. While the response to each request is not identical for all twenty-four (24) Requests, the Plaintiffs failed to cite any authority to support the contention that the information is confidential or proprietary and simply listed a number of boilerplate objections without any explanation. Plaintiffs also allege that the sole matter at issue is the constitutionality of the tax. However, the Plaintiffs have brought the "as applied" and "refund" claims which significantly expand the scope of this

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matter beyond the constitutional challenge and necessitates the Defendants requests for discovery. In addition, the Defendants have never stated that the amount of the tax is not in dispute, and because an audit has never been performed the Department does not know the extent of any of the Plaintiffs' tax liabilities.

REQUEST	RESPONSE BY PLAINTFFS	REASON INFORMATION IS NECESSARY
<u>REQUEST NO. 1:</u> Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2002 through the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning the amounts paid by Plaintiff to the State pursuant to the subject tax (the "tax") is already within Defendants' custody and control. Plaintiff's financial information is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, the term "periods" is vague and ambiguous.	Plaintiffs failed to cite any case law or statute(s) which provide that the information requested is confidential or privileged-- it is tax information requested by a taxing authority in order to make a determine of taxability. In order to process any refund, it is necessary to first perform an audit of all taxes including sales tax, use tax, modified business tax and LET in addition to any other taxes administered by the Department and determine whether the credit must be applied to other taxes due. NRS 360.236, NRS 368A.250. It is not overly burdensome because it is information kept by a business in its normal course. It is necessary for the Department to determine whether the Plaintiffs collected the tax from its customers or paid the tax NAC368A.170. Since an audit has never been performed, the Defendants could never state that there is no dispute concerning the amount that is due. Plaintiffs claim that the tax has chilled their free speech and caused a decline in business, and in order to make that determination it is necessary to compare the receipts prior to the LET to the receipts after the LET was instituted. The constitutionality of the tax was the sole matter until the Plaintiffs made as applied claims and claims for refund, now the issues have expanded. Accordingly, the information

		requested is not only relevant to the claims made by the Plaintiffs, but it is necessary.
REQUEST NO 2: Any and all audited financial statements for all periods prepared from January 2002 through the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning the amounts paid by Plaintiff to the State pursuant to the tax is already within Defendants' custody and control. Plaintiff's financial information, including audited financial statements, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.	See Defendants' explanation in Request 1. The request is not for the amounts paid pursuant to returns filed, it is for the financial statements which the Plaintiffs have not provided.
REQUESTS NO. 3: All Sales and Use Tax Returns for the period starting January 2002 through the present, along with all back –up work papers.	Objection. Sales and Use Tax Returns are filed with the State; thus, the information sought by this request is obtainable from some other source that is more convenient, less burdensome, or less expensive, including without limitation the requesting parties themselves. Also, the term "back-up papers" is vague and ambiguous.	See Defendants' explanation in Request 1. In addition, because LET is also imposed on certain items which are also subject to sales tax, it is important to the Department to reconcile the sale of merchandise, refreshments and food which is subject to both sales tax and to LET. NRS 368A.200. This can only be done with the Plaintiffs back up papers used to determine the amount of sales and use tax that was disclosed on the sales tax returns. In addition, the Department needs receipts for expenses and fixed assets in order to determine the use tax liability.

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REQUEST NO. 4: Any and all documents constituting periodic profit and loss statements from January 2002 through the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including periodic profit and loss statements, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.	See Defendants' explanation in Request 1.
REQUEST NO. 5: Cash receipts journal(s), bank statements and cancelled checks from January 2002 through the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including cash receipt journal(s), bank statements and cancelled checks is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome, as it would require, among other things, Plaintiff to collect and produce every cash receipt, for every transaction, from the last 3,467 days (since January, 2002).	See Defendants' explanation in Request 1. In addition, this information is necessary during an audit in order to determine if the bank information and expenses correlate to the return information. The Plaintiffs are the ones who brought this suit, claiming a loss in business because of the LET, and the Defendants are entitled to the evidence necessary to defend the claims.

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<u>REQUEST NO. 6:</u> Any and all documents constituting General Ledgers from January 2002 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2002 through the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome, as it seeks, among other things and individual "sales reports and/or register tape" for each register, from the last 3,467 days (since January, 2002).	See Defendants' explanation in Request 1. In addition, this information is necessary during an audit in order to determine if the information in the general ledger relates back to the banking and the return information. The taxpayer is also responsible for LET on the food, refreshments and merchandise and it is necessary to determine whether the LET was included in the prices or charged on the total. NRS 368A.200.
<u>REQUEST NO. 7:</u> Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including periodic budgets, variance analyses and related presentations, reports and communication, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Additionally, "variance analyses and related presentations, reports and communications" is vague and ambiguous. Finally, this request is unduly burdensome.	See Defendants' explanation in Request 1.

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REQUEST NO. 8: Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including periodic financial forecasts, projections and related strategic presentations, reports and communication, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome and overbroad.	See Defendants' explanation in Request 1.
REQUEST NO. 9: Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.	See Defendants' explanation in Request 1.

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REQUEST NO. 10: Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's financial information, including data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.	See generally Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.
REQUEST NO. 11: Any and all documents constituting all customer data from any loyalty club or similar databases from January 2002 through the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including customer data, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.	See generally Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.

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<u>REQUEST NO. 12:</u> Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2005 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including customer data/satisfaction, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.	See generally Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.
<u>REQUEST NO. 13:</u> Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning the amounts paid by Plaintiff to the State pursuant to the tax is already within Defendants' custody and control. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Moreover, it appears one of the requesting parties (<u>the Nevada Department of Taxation</u>) is actually requesting that Plaintiff produce information "<u>submitted to the Nevada Department of Taxation</u>"). In other words, Defendants are specifically requesting information that, by definition, Plaintiff's have already produced and thus, that Defendants already	See Defendants' explanation in Request 1.

	possess. As such, the information sought by this request is obtainable from some other source that is more convenient, less burdensome, or less expensive, including without limitation the requesting parties themselves.	
REQUEST NO. 14: Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including personal information concerning employees, wages, benefits, etc., if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.	See generally Defendants' explanation in Request 1. MBT is an excise tax on employers, and it is necessary part of the audit process. In addition, it is also part of the analysis of the changes to the taxpayers' business as a result of the LET.
REQUEST NO 15: Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including "incentive payments or referral payments", if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome.	See generally Defendants' explanation in Request 1. In addition, this information is necessary with regards to determining the gross receipts and admission payments.

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REQUEST NO. 16: Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2002 to the present.	Objection. Plaintiff does not have any documents constituting a "loss analysis" (a term that is vague and ambiguous), other than those documents setting forth and documenting all sums paid pursuant to the tax, all of which are already within Defendants' custody and control, as are all individual and aggregate calculations arising there from. Also, this information is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Plaintiff's financial information is otherwise wholly irrelevant to the constitutionality of the subject tax, which is the sole matter at issue. Finally, it is overbroad and unduly burdensome.	See Defendants' explanation in Request 1. Specifically, this information is relevant to the Plaintiffs claims regarding the affect of LET on business.
REQUEST NO. 17: Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Plaintiff's business information, including documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties, etc., if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax,	See Defendants' explanation in Request 1.

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	which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome and overly broad.	
<u>REQUEST NO. 18:</u> Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning offers or potential offers to purchase any or all of Plaintiff's assets, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.	See Defendants' explanation in Request 1.
<u>REQUEST NO 19:</u> Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's debt or other financial arrangements, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is unduly burdensome and overly broad.	See Defendants' explanation in Request 1.

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<u>REQUEST NO. 20:</u> Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties, if such information exists, is confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.	See Defendants' explanation in Request 1.
<u>REQUEST NO 21:</u> All Federal Tax returns and schedules filed by the Plaintiffs from January 2002 to the present.	Objection. Federal Tax returns are privileged and confidential. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.	See Defendants' explanation in Request 1. This information is necessary in order to correlate the financial information provided with the information provided to other taxing authorities.
<u>REQUEST NO. 22:</u> Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2002 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services, if such information exists, is	See Defendants' explanation in Request 1.

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	confidential and/or proprietary. Also, it is nether relevant, nor calculated to lead to the discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed. Finally, this request is overly broad and unduly burdensome.	
REQUEST NO. 23: All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2005 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Moreover, it appears one of the requesting parties (the Nevada Department of Taxation) is actually requesting that Plaintiff produce correspondence "to and from the Nevada Department of Taxation"). In other words, Defendants are specifically requesting information that by definition Plaintiffs have already produced and thus, is already in their possession. As such, the information sought by this request is obtainable from some other source that is more convenient, less burdensome, or less expensive, including without limitation the requesting parties themselves.	Any correspondence between the Plaintiffs and the Department would be relevant to both the claims and defenses in this matter.
REQUEST NO. 24: Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2005 to the present.	Objection. This request is not reasonably calculated to lead to the discovery of admissible evidence. Information concerning Plaintiff's signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the [sic] each sign is posted, if such information exists, is	See Defendants' explanation in Request 1.

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	neither relevant, nor calculated to lead to discovery of admissible evidence concerning the constitutionality of the tax, which is the sole matter at issue, or the amounts paid pursuant to the tax, which is not disputed.	

Rule 26(b) permits discovery regarding any matter which is relevant to the subject matter involved in the pending action, as long as the discovery is not privileged. Plaintiffs have failed to show a rule of privilege that applies to the documents requested. Plaintiffs have also failed to show why the financial information requested is not relevant to the subject matter when it was the Plaintiffs themselves who put this at issue with as applied and refund claims. If the "sole issue" as they claim is the constitutionality of the LET, then why have the Plaintiffs included as applied and refund claims?

Based on the Plaintiffs' Amended Complaints, the Defendants must defend against the Plaintiffs' claims of lost business profits. Pursuant to the Nevada Revised Statutes and Nevada Administrative Code any credits for a refund must be offset by any balance due for any tax. The entities involved in this litigation have never been audited for the periods at issue here. Accordingly, the information requested is relevant. The information is also not privileged, since it is financial information that would normally be provided during an audit by a taxing authority. In addition, the information sought is not overly burdensome compared to the size and scope of the amounts at issue. This is a multi-million dollar lawsuit, and the documents requested are documents kept in the normal course of business. Therefore, the requests are not overly burdensome.

Just the fact that the Plaintiffs have not produced one single page is proof that the Plaintiffs do not feel that they have to comply with the Nevada Rules of Civil Procedure. Just the fact that counsel for Shac, LLC provided responses *prior* to speaking with his client shows a total disregard for the procedures in place. This utter disrespect for the Rules should not be condoned.

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Moreover, once this matter was expanded to include the as applied and refund claims, this discovery should have been automatically provided pursuant to NRCP 16.1. If a party "fails to make a disclosure required by Rule 16.1(a) or 16.2(a), any other party may move to compel disclosure and for appropriate sanctions." NRCP 37(a)(2)(A).

The Defendants hereby certify that they have met, in good faith, with both counsel for Shac, LLC, as well as, counsel for the Plaintiffs in an attempt to secure the disclosures without the need to file this Motion. Counsel for Shac, LLC stated that they will not produce a single document and that they prefer to have this Court make the determination as per the e-mail dated July 15, 2011, Ex. "E". Counsel for the Plaintiffs has failed to communicate with the Defendants after the EDCR 2.34 conference, and has not produced a single document.

Accordingly, the Defendants are requesting that the Plaintiffs be compelled to produce the information contained in the Defendants' Request for Production of Documents and that this Court impose monetary sanctions pursuant to NRCP 37(a)(2)(A) to cover the costs and fees in having to prepare this Motion to Compel.

CONCLUSION

Based on the foregoing, the Defendants respectfully request that this Honorable Court Order the Plaintiffs to provide the documents requested and that this Court Order the Plaintiffs to pay the costs and fees incurred in having to prepare and file this Motion.

DATED this 15th day of August, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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CERTIFICATE OF SERVICE

I, hereby certify that on the 16th day of August, 2011, I served the **DEFENDANTS' MOTION TO COMPEL ON AN ORDER SHORTENING TIME**, by causing to be delivered to the Department of General Services for mailing at Las Vegas, Nevada, and **via facsimile (Motion and Order Shortening Time Only)** a true copy thereof, addressed to:

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Turco & Draskovich
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Las Vegas, NV 89101
Attorneys for Plaintiffs

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An employee of Office of Attorney General

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EXHIBIT "A"

REQT
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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. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF OLYMPUS GARDEN, INC., D/B/A OLYMPIC GARDEN

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Las Vegas, NV 89101

K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*;

Plaintiffs,

v.

NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS,

Defendants.

Case No. 08A554970
Dept. No. XI

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

TO: OLYMPUS GARDEN, INC., d/b/a Olympic Garden, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFFS, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(I) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term OLYMPUS GARDEN, INC., d/b/a Olympic Garden or any version thereof, is intended to, and shall, embrace and include any of

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the locations operated by OLYMPUS GARDEN, INC., d/b/a Olympic Garden who are Plaintiffs in this action.

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; OLYMPUS GARDEN, INC., d/b/a Olympic Garden and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of OLYMPUS GARDEN, INC., d/b/a Olympic Garden.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of OLYMPUS GARDEN, INC., d/b/a Olympic Garden.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of OLYMPUS GARDEN, INC., d/b/a Olympic Garden.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient

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should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

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REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

2. Any and all audited financial statements for all periods prepared from January 2001 through the present.

3. All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

6. Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

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11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

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Las Vegas, NV 89101

20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

21. All Federal Tax returns and schedules filed by the Plaintiffs from January 2001 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

Traci Plotnick
An employee of Office of Attorney General

REQT
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
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VIVIENNE RAKOWSKY
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dpope@ag.nv.gov
bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF SHAC, L.L.C., D/B/A SAPPHIRE

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. . .

K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*; Plaintiffs, v. NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS, Defendants.	Case No. 08A554970 Dept. No. XI

TO: SHAC, L.L.C., d/b/a Sapphire, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFF, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

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Las Vegas, NV 89101

desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(I) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term SHAC, L.L.C., d/b/a Sapphire or any version thereof, is intended to, and shall, embrace and include any of the locations operated by SHAC, L.L.C., d/b/a Sapphire who is a Plaintiff in this action.

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; SHAC, L.L.C., d/b/a Sapphire and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of SHAC, L.L.C., d/b/a Sapphire.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of SHAC, L.L.C., d/b/a Sapphire.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of SHAC, L.L.C., d/b/a Sapphire.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

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Las Vegas, NV 89101

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

2. Any and all audited financial statements for all periods prepared from January 2001 through the present.

3. All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

6. Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

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

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

21. All Federal Tax returns and schedules filed by the Plaintiff from January 2001 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

An employee of Office of Attorney General

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

REQT
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
Deputy Attorney General
Nevada Bar No. 009160
555 E. Washington Ave., Ste. 3900
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P: (702) 486-3095
F: (702) 486-3416
dpope@ag.nv.gov
bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF LITTLE DARLINGS OF LAS VEGAS, L.L.C., D/B/A LITTLE DARLINGS

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. . .

K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*;

Plaintiffs,

v.

NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS,

Defendants.

Case No. 08A554970
Dept. No. XI

TO: LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFFS, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

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desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(i) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings or any version thereof, is intended to, and shall, embrace

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and include any of the locations operated by LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings who are Plaintiffs in this action.

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of LITTLE DARLINGS OF LAS VEGAS, L.L.C., d/b/a Little Darlings.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient

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555 E. Washi[illegible] Suite 3900
Las Vegas [illegible] 89101

should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

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

REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2002 through the present.

2. Any and all audited financial statements for all periods prepared from January 2002 through the present.

3. All Sales and Use Tax Returns for the period starting January 2002 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2002 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2002 through the present.

6. Any and all documents constituting General Ledgers from January 2002 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2002 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2002 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2002 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2002 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2002 to the present.

. . .

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2002 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2005 to the present.

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2002 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2002 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2002 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2002 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2002 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2002 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2002 to the present.

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

20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2002 to the present.

21. All Federal Tax returns and schedules filed by the Plaintiffs from January 2002 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2002 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2005 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2005 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

Traci Plotnick
An employee of Office of Attorney General

REQT
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
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Las Vegas, Nevada 89101
P: (702) 486-3095
F: (702) 486-3416
dpope@ag.nv.gov
bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF K-KEL, INC. D/B/A SPEARMINT RHINO GENTLEMEN'S CLUB

. . .

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. . .

K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*; Plaintiffs, v. NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS, Defendants.	Case No. 08A554970 Dept. No. XI

TO: K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFFS, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(i) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club or any version thereof, is intended to, and shall, embrace and include any of

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

the locations operated by K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club who are Plaintiffs in this action.

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of K-KEL, INC. d/b/a Spearmint Rhino Gentlemen's Club.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient

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

should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

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. . .

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

REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

2. Any and all audited financial statements for all periods prepared from January 2001 through the present.

3. All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

6. Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

. . .

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555 E. Washington, Suite 3900
Las Vegas, NV 89101

11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

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20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

21. All Federal Tax returns and schedules filed by the Plaintiffs from January 2001 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

Traci Plotnick
An employee of Office of Attorney General

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

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CATHERINE CORTEZ MASTO
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Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
Deputy Attorney General
Nevada Bar No. 009160
555 E. Washington Ave., Ste. 3900
Las Vegas, Nevada 89101
P: (702) 486-3095
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dpope@ag.nv.gov
bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF D. WESTWOOD, INC., D/B/A TREASURES

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. . .

K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*;

Plaintiffs,

v.

NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS,

Defendants.

Case No. 08A554970
Dept. No. XI

TO: D. WESTWOOD, INC., d/b/a Treasures, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFF, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

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desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(I) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term D. WESTWOOD, INC., d/b/a Treasures or any version thereof, is intended to, and shall, embrace and include any of the locations operated by D. WESTWOOD, INC., d/b/a Treasures who is a Plaintiff in this action.

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

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following: D. WESTWOOD, INC., d/b/a Treasures and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of D. WESTWOOD, INC., d/b/a Treasures.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of D. WESTWOOD, INC., d/b/a Treasures.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of D. WESTWOOD, INC., d/b/a Treasures.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

Attorney General's Office
555 E. Washington, Suite 3900
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13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

. . .

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

2. Any and all audited financial statements for all periods prepared from January 2001 through the present.

3. All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

6. Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

. . .

Attorney General's Office
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13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

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21. All Federal Tax returns and schedules filed by the Plaintiff from January 2001 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors. suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

Traci Dfstrand

An employee of Office of Attorney General

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

REQT
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
Deputy Attorney General
Nevada Bar No. 009160
555 E. Washington Ave., Ste. 3900
Las Vegas, Nevada 89101
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Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., D/B/A SCORES

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K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*; Plaintiffs, v. NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS, Defendants.	Case No. 08A554970 Dept. No. XI

TO: D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFF, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

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desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(i) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores or any version thereof, is intended to, and shall, embrace

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and include any of the locations operated by D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores who is a Plaintiff in this action.

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of D.I. FOOD & BEVERAGE OF LAS VEGAS, L.L.C., d/b/a Scores.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient

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Las Vegas, NV 89101

should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

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Las Vegas, NV 89101

REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

2. Any and all audited financial statements for all periods prepared from January 2001 through the present.

3. All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

6. Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

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11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

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20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

21. All Federal Tax returns and schedules filed by the Plaintiff from January 2001 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: ______________________
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

An employee of Office of Attorney General

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

REQT
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
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vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF THE POWER COMPANY, INC., D/B/A CRAZY HORSE TOO GENTLEMEN'S CLUB

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K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*;

Plaintiffs,

v.

NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS,

Defendants.

Case No. 08A554970
Dept. No. XI

TO: THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club, Plaintiff;

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFF, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

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desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(I) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club or any version thereof, is intended to, and shall,

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Las Vegas, 89101

embrace and include any of the locations operated by THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club who is a Plaintiff in this action.

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of THE POWER COMPANY, INC., d/b/a Crazy Horse Too Gentlemen's Club.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient

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should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

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Attorney General's Office
555 E. Washi[illegible] Suite 3900
Las Vegas [illegible] 89101

REQUEST FOR PRODUCTION OF DOCUMENTS

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

2. Any and all audited financial statements for all periods prepared from January 2001 through the present.

3. All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present.

6. Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2001 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2001 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

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11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2001 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

Attorney General's Office
555 E. Washi[illegible] Suite 3900
Las Vegas, [illegible] 89101

20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

21. All Federal Tax returns and schedules filed by the Plaintiff from January 2001 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2003 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

Traci Plotnick
An employee of Office of Attorney General

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

REQT
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
Deputy Attorney General
Nevada Bar No. 009160
555 E. Washington Ave., Ste. 3900
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P: (702) 486-3095
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bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Nevada Department of Taxation

DISTRICT COURT

CLARK COUNTY, NEVADA

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

Plaintiffs,

vs.

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

Defendants.

Case No. 06A533273
Dept. No. XI

Coordinated with:

Case No. 08A554970
Dept. No. XI

DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., D/B/A DÉJÀ VU SHOWGIRLS

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K-KEL, INC., d/b/a *Spearmint Rhino Gentlemen's Club*; OLYMPUS GARDEN, INC., d/b/a *Olymic Garden*; SHAC, LLC, 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*;

Plaintiffs,

v.

NEVADA DEPARTMENT OF TAXATION; NEVADA TAX COMMISSION; and NEVADA STATE BOARD OF EXAMINERS,

Defendants.

Case No. 08A554970
Dept. No. XI

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

TO: DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls, Plaintiff; and

TO: BRADLEY SHAFFER, ESQ, counsel for Plaintiff:

REQUEST IS HEREBY MADE UPON YOU, PLAINTIFFS, pursuant to Rule 34 of the Nevada Rules of Civil Procedure, for the production of the following documents thirty (30) days from the receipt of this Request for Production of Documents, at the Office of the Attorney General, 555 East Washington Avenue, Las Vegas, Nevada 89101.

DEFINITIONS AND INSTRUCTIONS

1. As used in this Request for Production of Documents, the term "writing" includes without limiting the generality of its meaning, all originals, or copies where originals are unavailable and non identical copies (whether different from originals by reason of notation made on such copies or otherwise) of all written, recorded, or graphic matter, however produced or reproduced, whether or not now in existence, of correspondence, telegrams, e-mails, notes, signs or sound recordings of any type of conversation(s), meeting(s) or conference(s), minutes of meeting memoranda, interoffice communications, studies, analyses, reports, summaries and results of investigations and test, reviews, contracts, agreements, working papers, tax returns, statistical records, ledgers, books of account, vouchers, bank checks, bank statements, invoices, receipts, computer data, stenographers' notebooks, manuals, directives, bulletins,

desk calendars, appointment books, diaries, maps, charts, photographs, plats, drawings or other graphic representation, logs, investigators' reports or papers similar of any of the foregoing, however denominated.

2. As used in this Request for Production of Documents identification of a writing includes, stating:

(a) The nature of the writing;

(b) The date, if any, appearing thereon;

(c) The date, if known, on which the writing was prepared;

(d) The title of the writing;

(e) The general subject matter of the writing;

(f) The number of pages comprising the writing;

(g) The identity of each person who wrote, dictated or otherwise participated in the preparation of the writing;

(h) The identity of each person who signed or initialed the writing;

(I) The identity of each person to whom the writing was addressed;

(j) The identity of each person who received the writing or reviewed it;

(k) The location of the writing; and

(l) The identity of each person having custody of the writing.

Identification of a writing includes identifying all writings known or believed to exist, whether or not in your custody or in the custody of your attorneys;

3. If you at any time had possession or control of a writing called for under this Request for Production of Documents and if such writing has been lost, destroyed, purged, or is not presently in your possession or control, you shall describe the writing, the date of its loss, destruction, purge or separation from possession or control, and the circumstances surrounding its loss, destruction, purge or separation from possession or control.

4. As used in this Request for Production, the term DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls or any version thereof, is intended to, and shall,

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embrace and include any of the locations operated by DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls who are Plaintiffs in this action.

5. As used in this Request for Production, the term the "Company," "you" or "your" or any version thereof, is intended to, and shall, embrace and include any or all of the following; DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls and any of its agents, officers, directors, employees, representatives, and any others who are in possession of, or who may have obtained, information for or on behalf of them.

6. As used throughout these Requests, the term "gentlemen's club" or "club" is intended to and shall, embrace any portions of, any areas related to, or under the control of DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls.

7. As used throughout these Requests, the term "person" or its plural or any synonym thereof, is intended to and shall embrace and include any individual, partnership, corporation or any other entity.

8. As used throughout these Requests, the term "communication," its plural or any synonym thereof, is intended to and shall embrace and include all written, oral or electronic communications of any kind.

9. As used throughout these Requests, the term "employee," its plural or any synonym thereof, is intended to and shall embrace and include all employees of DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls.

10. As used throughout these requests the term "food" or "meals" or any synonym thereof, is intended to and shall embrace and include all food, drinks, meals, snacks, or any prepared food for human consumption.

11. As used throughout these Requests, the term "customer," its plural or any synonym thereof, is intended to and shall embrace and include all patrons or clients of DÉJÀ VU SHOWGIRLS OF LAS VEGAS, L.L.C., d/b/a Déjà vu Showgirls.

12. A request that you produce the source of information about certain facts includes a request that you state the means by which such knowledge has been preserved; if such source of information or facts is an oral communication, its date or origin, sender and recipient

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should be stated; if such source of preservation is in writing, its date or origin, its nature, originator, recipient and last known custodian should be stated.

13. If a request has more than one part, each part should be separated so that the answer is clearly understandable.

14. Each Request should be construed independently. No Request should be construed by reference to any other Request if the result is a limitation of the scope of the answer to such Request.

15. The words "and" and "or" shall be construed conjunctively or disjunctively as necessary, in order to bring with the scope of the Request all responses which might otherwise be construed to be outside of its scope.

16. If a Request for Production is objected to, in whole or in part, or if information responsive to a Request for Production is withheld on the ground of privilege or otherwise, please set forth fully each objection, describe generally the information which is withheld, and set for the facts upon which you rely on as the basis for each objection.

17. If you cannot produce any portion of any of the following Requests for Production in full, after exercising diligence to secure the request, please so state and provide the production to the extent possible, specifying your inability to produce the remainder and stating whatever information or knowledge you have concerning the unproduced portions.

18. These Requests for Production call for information (including information contained in writings) as is known or reasonably available to you, your attorney or any investigator or representative or others acting on their behalf or under their direction of control, or any information in the actual or constructive possession custody, care, or control of them.

19. These Requests for Production shall be deemed to be continuing and in the event you discover information that has been requested, you are to supplement the Request for Production by supplementing your production.

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Las Vegas, NV 89101

<u>**REQUEST FOR PRODUCTION OF DOCUMENTS**</u>

1. Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2002 through the present.

2. Any and all audited financial statements for all periods prepared from January 2002 through the present.

3. All Sales and Use Tax Returns for the period starting January 2002 through the present, along with all back –up work papers.

4. Any and all documents constituting periodic profit and loss statements from January 2002 through the present.

5. Cash receipts journal(s), bank statements and cancelled checks from January 2002 through the present.

6. Any and all documents constituting General Ledgers from January 2002 through the present, including all sales invoices, daily sales reports and/or register tapes and/or contracts from January 2002 through the present.

7. Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2002 to the present.

8. Any and all documents constituting all versions and revisions of periodic financial forecasts, projections and related strategic presentations, reports and communication from January 2002 to the present.

9. Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2002 to the present.

10. Any and all documents constituting data related to the monitoring and reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2002 to the present.

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11. Any and all documents constituting all customer data from any loyalty club or similar databases from January 2002 through the present.

12. Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2005 to the present.

13. Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2002 to the present.

14. Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report form(s) NUCS 4072, incentive compensation and benefits from January 2002 to the present.

15. Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2002 to the present.

16. Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2002 to the present.

17. Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2002 to the present.

18. Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2002 to the present.

19. Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2002 to the present.

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Las Vegas, 89101

20. Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2002 to the present.

21. All Federal Tax returns and schedules filed by the Plaintiffs from January 2002 to the present.

22. Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2002 to the present.

23. All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2005 to the present.

24. Copies of all signs referencing any applicable tax, including information regarding the location of all of the signs, the dates each sign was posted and time of day that the each sign is posted from January 2005 to the present.

DATED this 25 day of May, 2011.

CATHERINE CORTEZ MASTO
Attorney General

By: [signature]
DAVID J. POPE
Senior Deputy Attorney General
BLAKE A. DOERR
Senior Deputy Attorney General
VIVIENNE RAKOWSKY
Deputy Attorney General
Attorneys for Defendants

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on the 25th day of May, 2011, I served the foregoing **DEFENDANTS' REQUEST FOR PRODUCTION OF DOCUMENTS TO PLAINTIFF** by causing to be delivered to Department of General Services for mailing at Las Vegas, Nevada, a true copy thereof, addressed to:

William H. Brown, Esq.
Turco & Draskovich
815 S. Casino Center Blvd.
Las Vegas, NV 89101

Bradley J. Shafer
Shafer & Associates, P.C.
3800 Capital City Blvd., Ste. 2
Lansing, MI 48906-2110

Lisa Patrick
An employee of Office of Attorney General

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

EXHIBIT "B"

RSPN
Mark E. Ferrario, ESQ.
Nevada Bar No. 1625
Brandon E. Roos, ESQ.
Nevada Bar No. 7888
GREENBERG TRAURIG, LLP
3773 Howard Hughes Parkway
Suite 400 North
Las Vegas, Nevada 89169
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Emails: FerrarioM@gtlaw.com
RoosB@gtlaw.com
Counsel for Sapphire

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DISTRICT COURT

CLARK COUNTY, NEVADA

DÉJÀ VU SHOWGIRLS OF LAS VEGAS, LLC., d/b/a Déjà Vu Showgirls, LITTLE DARLINGS OF LAS VEGAS, LLC, dba Little Darlings, K-KEL, INC. dba Spearmint Rhino Gentlemen's Club, OLYMPUS GARDEN, INC., dba Olympic Garden, SHAC, LLC dba, Sapphire, THE POWER COMPANY, INC, dba Crazy Horse Too Gentlemen's Club, D. WETWOOD, INC., dba Treasures, and D.I. FOOD & BEVERAGE OF LAS VEGAS, LLC dba 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. 06A533273-C Dept. No. XI Coordinated with: Case No. 08A554970 Dept. No. XI **PLAINTIFFS SHAC, LLC d/b/a/ SAPPHIRE'S RESPONSE TO DEFENDANTS' REQUESTS FOR PRODUCTION OF DOCUMENTS** Case No. 08A554970 Dept. No. XI
K-KEL INC., dba/ Spearmint Rhino Gentlemen's Club; OLYMPUS GARDEN, INC., dba Olympic Garden SHAC, LLC dba Sapphire; THE POWER COMPANY, INC., dba Crazy Horse Too Gentlemen's Club; D.WESTWOOD, INC., dba Treasures; and D.I. FOOD & BEVERAGE OF LAS VEGAS, LLC dba Scores; Plaintiffs,	

-- vs. --

NEVADA DEPARTMENT OF TAXATION;
NEVADA TAX COMMISSION; and
NEVADA STATE BOARD OF EXAMINERS,

Defendant.

TO: NEVADA DEPARTMENT OF TAXATION, NEVADA TAX COMMISSION, NEVADA STATE BOARD OF EXAMINERS, and MICHELLE JACOBS, Defendants; and

TO: CATHERINE CORTEZ MASTO, ESQ., Attorney for Defendants:

Pursuant to Rule 34 of the Nevada Rules of Civil Procedure ("NRCP"), Plaintiff, SHAC, LLC d/b/a Sapphire, by and through its attorneys of record, the law firm of Greenberg Traurig, LLP, hereby responds to Defendants' Requests for Production of Documents, as follows:

REQUEST NO. 1

Any and all documents constituting monthly financial statements with departmental breakouts for all periods prepared internally or externally from January 2001 through the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 2

Any and all audited financial statements for all periods prepared from January 2001 through the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

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REQUEST NO. 3

All Sales and Use Tax Returns for the period starting January 2001 through the present, along with all back-up work papers.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 4

Any and all documents constituting periodic profit and loss statements from January 2001 through the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 5

Cash receipts journal(s), bank statements and cancelled checks from January 2001 through the present

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 6

Any and all documents constituting General Ledgers from January 2001 through the present, including all sales invoices, daily sales reports, and/or register tape and/or contracts from January 2001 through the present.

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RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 7

Any and all documents constituting all versions and revisions of periodic budgets, variance analyses and related presentations, reports and communication from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 8

Any and all documents constituting all versions and revision of periodic financial forecasts, projections, and related strategic presentations, reports and communication from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 9

Any and all documents constituting all versions and revisions of periodic business plans, market studies, industry and competitor analyses and/or reports from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is

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also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 10

Any and all documents constituting data related to the monitoring an reporting of daily and monthly information and statistics of customer volume, activities, and spending from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 11

Any and all documents constituting all customer data from any loyalty club or similar databases from January 2001 through the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 12

Any and all documents constituting all information and data gathered related to customer satisfaction, suggestions and/or complaints from January 2003 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

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REQUEST NO. 13

Any and all documents constituting Monthly Gross Revenue or Statistical Reports or the equivalent submitted to the Nevada Department of Taxation or equivalent agency since January 1, 2001 to the present. .

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 14

Any and all documents constituting records of employees including, but not limited to, departmental headcounts, salaries and wages, W-2's, 1099's, Employment Security Report from(s) NUCS 4072, incentive compensation and benefits from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 15

Any and all incentive payments or referral payments including, but not limited to payments made to limousines, taxis or car services from January 2001 to the present

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

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REQUEST NO. 16

Any and all documents constituting the plaintiff's loss analysis including, but not limited to, plaintiff's schedule of lost revenue and any and all supporting documents constituting calculations, spreadsheets, reports, accounting ledgers and/or journals, projections, forecasts, business plans, valuations or other information forming the basis for the loss from January 2011 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 17

Any and all documents constituting valuations or appraisals of the Company or its assets (including real property) prepared by financial consultants, appraisers, CPAs, accountants, or other third parties at any time from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 18

Any and all documents constituting offers, bids, or proposals received by the Company for the actual or potential purchase of any and all its assets (including real property) prepared by actual or potential buyers, accountants, investment bankers, contractors, or other third parties at any time from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from

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discovery.

REQUEST NO. 19

Any and all documents reflecting all debt or other financing arrangements (actual and prospective) entered into by the Company including, but not limited to, loan agreements, line of credit agreements, promissory notes, letter of credit agreements, guarantee agreements, or other contractual documents at any time from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 20

Any and all documents constituting the correspondence, loan and/or credit applications, proposals, and other agreements between the Company and financial institutions, accountants, financial consultants, or other third parties prepared at any time from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 21

All Federal Tax returns and schedules filed by the Plaintiff from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

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REQUEST NO. 22

Any and all documents constituting agreements and/or contracts with vendors, suppliers, lessees, lessors or other providers or recipients of products or services from January 2001 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 23

All correspondence to and from the Department of Taxation regarding Live Entertainment Tax from January 2003 to the present.

RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

REQUEST NO. 24

Copies of all signs referencing any applicable tax, including information regarding the location of all the signs, the dates each sign was posted and time of day that the [sic] each sign is posted from January 2003 to the present.

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RESPONSE

Objection, the foregoing request is overly broad, unduly burdensome, harassing, irrelevant and not calculated to lead to the discovery of admissible evidence in this matter. The request is also vague and ambiguous and seeks confidential and privileged information that is protected from discovery.

DATED this 27th day of June, 2011.

GREENBERG TRAURIG, LLP

Brandon E. Roos

Mark E. Ferrario, ESQ. (NV Bar No. 1625)
Brandon E. Roos, ESQ. (NV Bar No. 7888)
3773 Howard Hughes Parkway
Suite 400 North
Las Vegas, Nevada 89169
Counsel for Defendant SHAC, LLC d/b/a Sapphire

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3773 Howard Hughes Parkway
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Las Vegas, Nevada 89169
Telephone: (702) 792-3773
Facsimile: (702) 792-9002

CERTIFICATE OF SERVICE

I hereby certify that on June 27th, 2011, I served the foregoing **PLAINTIFFS SHAC, LLC d/b/a/ SAPPHIRE'S RESPONSE TO DEFENDANTS' REQUESTS FOR PRODUCTION OF DOCUMENTS** upon:

Catherine Cortez Masto
David J. Pope
Blake A. Doerr
Vivienne Rakowsky
Attorney General
555 E. Washington Ave., Suite 3900
Las Vegas, NV 89101

by causing a full, true, and correct copy thereof to be sent by the following indicated method or methods, on the date set forth below:

☒ by mailing in a sealed, first class postage-prepaid envelop, addressed to the last-known office address of the attorney, and deposited with the United States Postal Service in Las Vegas, Nevada.

☐ by hand delivery.

☐ by sending via overnight courier in a sealed envelope.

☐ by faxing to the attorney at the fax number that is the last-known fax number.

☐ by electronic mail to the last known e-mail address.

Valerie Larsen

AN EMPLOYEE OF GREENBERG TRAURIG, LLP

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