

**IN THE SUPREME COURT OF THE STATE OF NEVADA**

\*\*\*\*

145 EAST HARMON II TRUST,  
ANTHONY TAN AS TRUSTEE OF  
THE 145 EAST HARMON II  
TRUST,

Appellants,

vs.

THE RESIDENCES AT MGM  
GRAND – TOWER A OWNERS’  
ASSOCIATION,

Respondent.

Electronically Filed  
Apr 22 2020 09:37 a.m.  
Elizabeth A. Brown  
Clerk of Supreme Court

**No. 75920**

**APPELLANTS’ OBJECTION TO RESPONDENT’S BILL OF COSTS**

Pursuant to NRAP 39(c)(3), Appellants 145 East Harmon II Trust and Anthony Tan as Trustee of the 145 East Harmon II Trust (collectively, the “Trust”) hereby object to the bill of costs filed by Respondent The Residences at MGM Grand – Tower A Owners’ Association’s (the “Association”).

The Association submits that its costs of making photocopies of its own answering brief and appendix are taxable under NRAP 39(c). While NRAP 39(c)(1) pertains to copies, it allows only “the cost of producing necessary copies of briefs or appendices.”

The Association does not explain why any copies of *its own* brief and appendix were necessary. In fact, they were not. The Association certified in certificates of service that it filed and served its brief and appendix electronically.

As set forth in the Supreme Court’s electronic filing policies, when briefs and appendices are filed electronically, a main benefit to the filing party is that there are “no copying or service costs.”<sup>1</sup> That is, the “Clerk’s office produces copies required for court’s use” and “E-service replaces mailing or deliver of copies of documents to opposing counsel.” *Id.*

In sum, there was no reason for the Association to make copies of its own filing, and if it did so, such copies were at the Association’s own election and were not “necessary” as required by NRAP 39(c)(1).

Even if the costs were taxable, the Association first states that its costs were \$77.25 (Memorandum of Costs at 1) and then requests recovery of \$59.75 in costs (*Id.* at 2). Thus, it is unclear which amount the Association even seeks.

---

<sup>1</sup> The Supreme Court has had an e-filing policy for more than ten years. E-filing instructions are readily available online at the Supreme Court’s website. The first page of the training materials references the cost savings by filing electronically. Those materials remain available at [https://nvcourts.gov/uploadedFiles/courtsnvgov/Content/Supreme/How\\_Do\\_I/Training/AttorneySettlementJudgeTrainingMaterial.pdf](https://nvcourts.gov/uploadedFiles/courtsnvgov/Content/Supreme/How_Do_I/Training/AttorneySettlementJudgeTrainingMaterial.pdf), which is linked directly to the Court’s e-filing page at [https://nvcourts.gov/Supreme/How\\_Do\\_I/Training/E-Filing\\_Instructions/](https://nvcourts.gov/Supreme/How_Do_I/Training/E-Filing_Instructions/).

DATED: April 22, 2020

/s/ David J. Kaplan

DAVID J. KAPLAN (Bar No. 14022)  
5538 S. Eastern Avenue  
Las Vegas, Nevada 89119  
Telephone: (702) 948-9770 ext. 2020  
Email: [djkaplan5@gmail.com](mailto:djkaplan5@gmail.com)

Attorney for Appellants 145 EAST  
HARMON II TRUST and ANTHONY TAN  
AS TRUSTEE OF THE 145 EAST  
HARMON II TRUST

**CERTIFICATE OF SERVICE**

I hereby certify that on this date **APPELLANTS' OBJECTION TO RESPONDENT'S BILL OF COSTS** was filed electronically with the clerk of the Nevada Supreme Court, and therefore electronic service was made in accordance with the master service list on:

Brent A Larsen, counsel for Respondent

Luis A Ayon, counsel for Appellants

DATED: April 22, 2020

\_\_\_\_\_  
/s/ David J. Kaplan