

IN THE SUPREME COURT OF THE STATE OF NEVADA

Case No. 80884

Electronically Filed
~~Jul 31 2020~~ 12:40 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA

Appellant,

v.

GILBERT P. HYATT

Respondent.

Appeal Regarding Judgment and Post-Judgment Orders
Eighth Judicial District Court
District Court Case No.: A382999

**APPELLANT'S
APPENDIX VOLUME 35**

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Attorneys for Appellant

CHRONOLOGICAL INDEX TO APPELLANT'S APPENDIX

DATE	DOCUMENT	VOLUME	PAGE	RANGE
8/5/2019	Order of Remand	1	AA000001	AA000002
8/13/2019	Notice of Hearing	1	AA000003	AA000004
9/25/2019	Recorder's Transcript of Pending Motions	1	AA000005	AA000018
10/15/2019	FTB's Briefing re the Requirement of Entry of Judgment in FTB's Favor and Determination that FTB is Prevailing Party	1	AA000019	AA000039
10/15/2019	Appendix of Exhibits in Support of FTB's Briefing re the Requirement of Entry of Judgment in FTB's Favor and Determination that FTB is Prevailing Party – Volume 1	2	AA000040	AA000281
10/15/2019	Appendix of Exhibits in Support of FTB's Briefing re the Requirement of Entry of Judgment in FTB's Favor and Determination that FTB is Prevailing Party – Volume 2	3-4	AA000282	AA000534
10/15/2019	Appendix of Exhibits in Support of FTB's Briefing re the Requirement of Entry of Judgment in FTB's Favor and Determination that FTB is Prevailing Party – Volume 3	5	AA000535	AA000706

DATE	DOCUMENT	VOLUME	PAGE	RANGE
10/15/2019	Plaintiff Gilbert Hyatt's Brief in Support of Proposed Form of Judgment that Finds No Prevailing Party in the Litigation and No Award of Attorneys' Fees or Costs to Either Party	6-9	AA000707	AA001551
2/21/2020	Judgment	10	AA001552	AA001561
2/26/2020	Notice of Entry of Judgment	10	AA001562	AA001573
2/26/2020	FTB's Verified Memorandum of Costs	10	AA001574	AA001585
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 1	10	AA001586	AA001790
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 2	11-12	AA001791	AA002047
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 3	13-14	AA002048	AA002409
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 4	15	AA002410	AA002615
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 5	16	AA002616	AA002814
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 6	17	AA002815	AA003063
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 7	18	AA003064	AA003313
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 8	19-20	AA003314	AA003563

DATE	DOCUMENT	VOLUME	PAGE	RANGE
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 9	21-22	AA003564	AA003810
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 10	23-24	AA003811	AA004075
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 11	25-26	AA004076	AA004339
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 12	27-28	AA004340	AA004590
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 13	29-30	AA004591	AA004845
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 14	31-32	AA004846	AA005125
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 15	33	AA005126	AA005212
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 16	34	AA005213	AA005404
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 17	35	AA005405	AA005507
3/02/2020	Plaintiff Gilbert P. Hyatt's Motion to Strike, Motion to Retax, and Alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs	35	AA005508	AA005518
3/13/2020	FTB's Motion for Attorney's Fees Pursuant to NRCF 68	35	AA005519	AA005545

DATE	DOCUMENT	VOLUME	PAGE	RANGE
3/13/2020	Appendix to FTB's Motion for Attorney's Fees Pursuant to NRCP 68	36	AA005546	AA005722
3/16/2020	FTB's Opposition to Plaintiff Gilbert Hyatt's Motion to Strike, Motion to Retax and, Alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs	37	AA005723	AA005749
3/20/2020	FTB's Notice of Appeal of Judgment	37	AA005750	AA005762
3/27/2020	Plaintiff Gilbert P Hyatt's Opposition to FTB's Motion for Attorney's Fees Pursuant to NRCP 68	37	AA005763	AA005787
4/1/2020	Reply in Support of Plaintiff Gilbert P. P Hyatt's Motion to Strike, Motion to Retax and, Alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs	37	AA005788	AA005793
4/9/2020	Court Minutes	37	AA005794	AA005795
4/14/2020	FTB's Reply in Support of Motion for Attorney's Fees	37	AA005796	AA005825
4/27/2020	Recorder's Transcript of Pending Motions	37	AA005826	AA005864
6/08/2020	Order Denying FTB's Motion for Attorney's Fees Pursuant to NRCP 68	37	AA005865	AA005868
6/8/2020	Notice of Entry of Order Denying FTB's Motion for Attorney's Fees Pursuant to NRCP 68	37	AA005869	AA005875

DATE	DOCUMENT	VOLUME	PAGE	RANGE
7/2/2020	FTB's Supplemental Notice of Appeal	37	AA005876	AA005885

ALPHABETICAL INDEX TO APPELLANT'S APPENDIX

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10/15/2019	Appendix of Exhibits in Support of FTB's Briefing re the Requirement of Entry of Judgment in FTB's Favor and Determination that FTB is Prevailing Party – Volume 1	2	AA000040	AA000281
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2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 1	10	AA001586	AA001790
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 2	11-12	AA001791	AA002047
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 3	13-14	AA002048	AA002409

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2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 4	15	AA002410	AA002615
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 5	16	AA002616	AA002814
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 6	17	AA002815	AA003063
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 7	18	AA003064	AA003313
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 8	19-20	AA003314	AA003563
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 9	21-22	AA003564	AA003810
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 10	23-24	AA003811	AA004075
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 11	25-26	AA004076	AA004339
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 12	27-28	AA004340	AA004590
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 13	29-30	AA004591	AA004845
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 14	31-32	AA004846	AA005125
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 15	33	AA005126	AA005212
2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 16	34	AA005213	AA005404

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2/26/2020	Appendix to FTB's Verified Memorandum of Costs – Volume 17	35	AA005405	AA005507
4/9/2020	Court Minutes	37	AA005794	AA005795
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3/13/2020	FTB's Motion for Attorney's Fees Pursuant to NRCF 68	35	AA005519	AA005545
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2/26/2020	Notice of Entry of Judgment	10	AA001562	AA001573
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DATE	DOCUMENT	VOLUME	PAGE	RANGE
4/1/2020	Reply in Support of Plaintiff Gilbert P. P Hyatt's Motion to Strike, Motion to Retax and, Alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs	37	AA005788	AA005793

Dated this 31st day of July, 2020.

McDONALD CARANO LLP

By: /s/ Pat Lundvall
Pat Lundvall (NSBN 3761)
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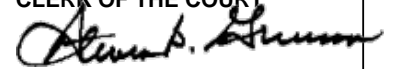
Attorneys for Appellant

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of McDonald Carano LLP, and on the 31st day of July, 2020, a copy of the foregoing document was e-filed and e-served on all registered parties to the Supreme Court's electronic filing system:

/s/ Beau Nelson

An Employee of McDonald Carano LLP



APEN
PAT LUNDVALL (NSBN 3761)
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Attorneys for Defendant
Franchise Tax Board of the State of California

DISTRICT COURT
CLARK COUNTY, NEVADA

GILBERT P. HYATT,

Plaintiff,

vs.

FRANCHISE TAX BOARD OF THE
STATE OF CALIFORNIA, and DOES 1-
100, inclusive,

Defendant.

Case No.: 98A382999
Dept. No.: X

**APPENDIX TO FTB's VERIFIED
MEMORANDUM OF COSTS**

VOLUME 17

Defendant Franchise Tax Board of the State of California "FTB") hereby submits an
Appendix of Exhibits in Support of its Memorandum of Costs:

Ex.	Exhibit Description	Volume No.	Bates No.
A	Clerk's Fees	1	001-041
B	Reporter's Fees	1	042-186
C	Juror Fees	1	187-199
D	Fees for witnesses at trial, pretrial hearings and deposing witnesses	2	200-301
E	Expert Witness	2	302-361
F	Service of Process	2	362-369
G	Official Reporter	2	370-449
H	Telecopies	3	450-508
I	Photocopies	3-4	509-1008
J	Telephone Calls	5	1009-1203

Ex.	Exhibit Description	Volume No.	Bates No.
K	Postage	6-9	1204-2183
L	Travel and Lodging	10-11	2184-2704
M	Private Investigator	12	2705-2709
N	Research	12-14	2710-3313
O	Mediation/Special Master	14	3314-3328
P	Videotape Services	14	3329-3430
Q	Trial Expenses	14	3431-3474
R	Supplies	15	3475-3557
S	Meals	16	3558-3745
T	Trial Transcripts & Services	17	3746-3807
U	Litigation Support	17	3808-3843

Dated this 26th day of February, 2020.

McDONALD CARANO LLP

By: /s/ Pat Lundvall
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Facsimile: (702) 873-9966
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*Attorneys for Defendant
Franchise Tax Board of the State of California*

1 **CERTIFICATE OF SERVICE**

2 I certify that on this 26th day of February, 2020, I caused a true and correct copy of
3 the **APPENDIX TO FTB's VERIFIED MEMORANDUM OF COSTS – VOLUME 17** to be
4 electronically filed and served to all parties of record via this Court's electronic filing
5 system to all parties listed on the e-service master list:

6 /s/ Beau Nelson
7 An employee of McDonald Carano LLP
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EXHIBIT T

NRS 18.005(17). Any other reasonable and necessary expense incurred in connection with the action...research.
(Trial Services Transcripts)

Date	Job Date	Services / Transcript	Provider	Amount
05/27/08	5/19-23/08*	Services	Litigation Services Tech.	\$ 8,325.00
06/06/08	5/27-30/08*	Services	Litigation Services Tech.	\$ 6,500.00
06/19/08	6/2-6/08*	Services	Litigation Services Tech.	\$ 1,600.00
06/19/08	6/9-13/08*	Services	Litigation Services Tech.	\$ 6,100.00
06/23/08	6/16-20/08*	Services	Litigation Services Tech.	\$ 3,656.25
07/01/08	6/23-27/08*	Services	Litigation Services Tech.	\$ 4,600.00
07/02/08	6/30/2008*	Transcript	Litigation Services Tech.	\$ 1,379.00
07/02/08	7/1/2008*	Transcript	Litigation Services Tech.	\$ 1,540.00
07/10/08	7/2/2008*	Transcript	Litigation Services Tech.	\$ 1,785.00
07/10/08	7/7/2008*	Transcript	Litigation Services Tech.	\$ 1,729.00
07/10/08	7/8/2008*	Transcript	Litigation Services Tech.	\$ 1,596.00
07/11/08	7/9/2008*	Transcript	Litigation Services Tech.	\$ 1,365.00
07/14/08	6/30-7/2/08*	Services	Litigation Services Tech.	\$ 4,600.00
07/14/08	7/7-11/08*	Services	Litigation Services Tech.	\$ 6,100.00
07/14/08	04/14/08	Transcript	Litigation Services Tech.	\$ 1,491.50
07/14/08	04/15/08	Transcript	Litigation Services Tech.	\$ 1,570.00
07/14/08	04/16/08	Transcript	Litigation Services Tech.	\$ 779.00
07/14/08	04/21/08	Transcript	Litigation Services Tech.	\$ 2,160.00
07/14/08	04/22/08	Transcript	Litigation Services Tech.	\$ 1,442.00
07/14/08	4/23/2008*	Transcript	Litigation Services Tech.	\$ 1,295.00
07/14/08	04/24/08	Transcript	Litigation Services Tech.	\$ 1,547.00
07/14/08	04/25/08	Transcript	Litigation Services Tech.	\$ 1,589.00
07/14/08	04/28/08	Transcript	Litigation Services Tech.	\$ 1,344.00
07/14/08	4/29/2008*	Transcript	Litigation Services Tech.	\$ 1,435.00
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07/14/08	5/1/2008*	Transcript	Litigation Services Tech.	\$ 1,407.00
07/14/08	05/05/08	Transcript	Litigation Services Tech.	\$ 1,267.00
07/14/08	05/06/08	Transcript	Litigation Services Tech.	\$ 1,554.00
07/14/08	05/07/08	Transcript	Litigation Services Tech.	\$ 1,768.00
07/14/08	05/08/08	Transcript	Litigation Services Tech.	\$ 1,351.00
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07/14/08	05/12/08	Transcript	Litigation Services Tech.	\$ 1,253.00
07/14/08	05/13/08	Transcript	Litigation Services Tech.	\$ 1,281.00
07/14/08	05/14/08	Transcript	Litigation Services Tech.	\$ 1,281.00
07/14/08	05/15/08	Transcript	Litigation Services Tech.	\$ 1,043.00
07/14/08	05/16/08	Transcript	Litigation Services Tech.	\$ 1,330.00
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07/14/08	05/20/08	Transcript	Litigation Services Tech.	\$ 1,246.00
07/14/08	5/21/2008*	Transcript	Litigation Services Tech.	\$ 1,470.00
07/14/08	05/22/08	Transcript	Litigation Services Tech.	\$ 1,288.00
07/14/08	05/27/08	Transcript	Litigation Services Tech.	\$ 1,631.00
07/14/08	05/28/08	Transcript	Litigation Services Tech.	\$ 1,575.00
07/14/08	05/29/08	Transcript	Litigation Services Tech.	\$ 1,211.00
07/14/08	5/30/2008*	Transcript	Litigation Services Tech.	\$ 1,169.00
07/14/08	6/2/2008*	Transcript	Litigation Services Tech.	\$ 1,393.00
07/14/08	6/3/2008*	Transcript	Litigation Services Tech.	\$ 1,491.00
07/14/08	6/4/2008*	Transcript	Litigation Services Tech.	\$ 1,526.00
07/14/08	6/5/2008*	Transcript	Litigation Services Tech.	\$ 1,064.00
07/14/08	6/6/2008*	Transcript	Litigation Services Tech.	\$ 1,218.00
07/14/08	6/9/2008*	Transcript	Litigation Services Tech.	\$ 1,722.00

NRS 18.005(17). Any other reasonable and necessary expense incurred in connection with the action...research.
(Trial Services Transcripts)

Date	Job Date	Services / Transcript	Provider	Amount
07/14/08	6/10/2008*	Transcript	Litigation Services Tech.	\$ 1,309.00
07/14/08	6/11/2008*	Transcript	Litigation Services Tech.	\$ 1,603.00
07/14/08	6/12/2008*	Transcript	Litigation Services Tech.	\$ 1,463.00
07/14/08	6/13/2008*	Transcript	Litigation Services Tech.	\$ 1,330.00
07/14/08	6/16/2008*	Transcript	Litigation Services Tech.	\$ 1,484.00
07/14/08	6/17/2008*	Transcript	Litigation Services Tech.	\$ 1,330.00
07/14/08	6/18/2008*	Transcript	Litigation Services Tech.	\$ 882.00
07/14/08	6/20/2008*	Transcript	Litigation Services Tech.	\$ 1,869.00
07/14/08	6/23/2008*	Transcript	Litigation Services Tech.	\$ 1,393.00
07/14/08	6/24/2008*	Transcript	Litigation Services Tech.	\$ 1,484.00
07/14/08	6/25/2008*	Transcript	Litigation Services Tech.	\$ 1,029.00
07/14/08	6/26/2008*	Transcript	Litigation Services Tech.	\$ 1,442.00
07/14/08	7/10/2008*	Transcript	Litigation Services Tech.	\$ 1,141.00
07/14/08	7/11/2008*	Transcript	Litigation Services Tech.	\$ 1,225.00
07/15/08	7/14/2008*	Transcript	Litigation Services Tech.	\$ 1,477.00
07/18/08	7/15/2008*	Transcript	Litigation Services Tech.	\$ 1,603.00
07/22/08	7/14-18/08*	Services	Litigation Services Tech.	\$ 3,100.00
07/24/08	7/16/2008*	Transcript	Litigation Services Tech.	\$ 1,099.00
07/24/08	7/17/2008*	Transcript	Litigation Services Tech.	\$ 750.00
07/24/08	7/17/2008*	Transcript	Litigation Services Tech.	\$ 701.00
07/24/08	7/18/2008*	Transcript	Litigation Services Tech.	\$ 1,353.00
07/24/08	7/21/2008*	Transcript	Litigation Services Tech.	\$ 1,605.00
07/24/08	7/22/2008*	Transcript	Litigation Services Tech.	\$ 783.00
07/24/08	7/22/2008*	Transcript	Litigation Services Tech.	\$ 601.00
07/24/08	7/23/2008*	Transcript	Litigation Services Tech.	\$ 706.00
07/24/08	7/23/2008*	Transcript	Litigation Services Tech.	\$ 727.00
			Total	\$ 134,741.75

*individual
invoice in
addition to
breakdown

Hyatt vs. Franchise Tax Board of the State of California - Statement

Remit To: Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone:702-648-2595 Fax:702-631-7351

Accounts Payable
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505
Phone:775-788-2000 Fax:775-788-2020

Account No.	Date
F2933	7/14/2008

Current	30 Days	60 Days
15,015.00	24,773.00	0.00
90 Days	120 Days & Over	Total Due
0.00	0.00	39,788.00

Job Date	Witness	Claim No.	Contact	Case Name	Invoice No.	Invoice Date	Invoice Amount	Payment Received	Payment Received From	Balance
4/14/2008	Rough Draft Transcript, Trial (Day 1)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	821602	4/21/2008	1,491.50	1,491.50	McDonald Carano Wilson LLP	0.00
4/15/2008	Rough Draft Transcript, Trial (Day 2)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	821782	4/21/2008	1,570.00	1,570.00	McDonald Carano Wilson LLP	0.00
4/16/2008	Rough Draft Transcript, Trial (Day 3)		Sawyer, Rob	Hyatt vs. Franchise Tax Board of the State of California	821999	4/25/2008	779.00	779.00	McDonald Carano Wilson LLP	0.00
4/21/2008	Rough Draft Transcript, Trial (Day 4)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822101	4/25/2008	2,160.00	2,160.00	McDonald Carano Wilson LLP	0.00
4/22/2008	Rough Draft Transcript, Trial (Day 5)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822172	4/25/2008	1,442.00	1,442.00	McDonald Carano Wilson LLP	0.00
4/24/2008	Rough Draft Transcript, Trial (Day 7)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822372	4/25/2008	1,547.00	1,547.00	McDonald Carano Wilson LLP	0.00
4/25/2008	Rough Draft Transcript, Trial (Day 8)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822436	4/29/2008	1,589.00	1,589.00	McDonald Carano Wilson LLP	0.00
4/28/2008	Rough Draft Transcript, Trial (Day 9)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822521	4/29/2008	1,344.00	1,344.00	McDonald Carano Wilson LLP	0.00
4/29/2008	Rough Draft Transcript, Trial (Day 10) <i>Correct previous day 7</i>		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822859	5/5/2008	1,435.00	1,435.00	McDonald Carano Wilson LLP	

07/15/2008 10:53

(FAX)

P.004/007

										0.00
5/1/2008	Rough Draft Transcript, Trial (Day 12) -correct Previous Day 9.		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822887	5/5/2008	1,407.00	1,407.00	McDonald Carano Wilson LLP	0.00
4/23/2008	Rough Draft Transcript, Trial (Day 6) -correct previous Day 3		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822898	5/5/2008	1,295.00	1,295.00	McDonald Carano Wilson LLP	0.00
4/30/2008	Rough Draft Transcript, Trial (Day 11)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823251	5/20/2008	1,414.00	1,414.00	McDonald Carano Wilson LLP	0.00
5/7/2008	Rough Draft Transcript, Trial (Day 15)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823253	5/20/2008	1,786.00	1,786.00	McDonald Carano Wilson LLP	0.00
5/8/2008	Rough Draft Transcript, Trial (Day 16)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823302	5/20/2008	1,351.00	1,351.00	McDonald Carano Wilson LLP	0.00
5/9/2008	Rough Draft Transcript, Trial (Day 17)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823470	5/23/2008	1,421.00	1,421.00	McDonald Carano Wilson LLP	0.00
5/5/2008	Rough Draft Transcript, Trial (Day 13)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823506	5/22/2008	1,267.00	1,267.00	McDonald Carano Wilson LLP	0.00
5/6/2008	Rough Draft Transcript, Trial (Day 14)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823508	5/23/2008	1,554.00	1,554.00	McDonald Carano Wilson LLP	0.00
5/15/2008	Rough Draft Transcript, Trial (Day 21)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823857	5/23/2008	1,043.00	1,043.00	McDonald Carano Wilson LLP	0.00
5/16/2008	Rough Draft Transcript, Trial (Day 22)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823952	5/23/2008	1,330.00	1,330.00	McDonald Carano Wilson LLP	0.00
5/19/2008	Rough Draft Transcript, Trial (Day 23)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824070	5/23/2008	1,351.00			1,351.00
5/20/2008	Rough Draft Transcript, Trial (Day 24)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824168	5/23/2008	1,246.00			1,246.00
5/22/2008	Rough Draft Transcript, Trial (Day 26)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824418	5/27/2008	1,288.00			1,288.00

07/15/2008 10:54

(FAX)

P.005/007

5/12/2008	Rough Draft Transcript, Trial (Day 18)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824521	5/23/2008	1,253.00			1,253.00
5/13/2008	Rough Draft Transcript, Trial (Day 19)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824523	5/23/2008	1,281.00			1,281.00
5/14/2008	Rough Draft Transcript, Trial (Day 20)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824525	5/23/2008	1,281.00			1,281.00
5/27/2008	Rough Draft Transcript, Trial (Day 27)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824758	5/28/2008	1,631.00			1,631.00
5/29/2008	Rough Draft Transcript, Trial (Day 29)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824918	5/30/2008	1,211.00			1,211.00
5/28/2008	Rough Draft Transcript, Trial (Day 28)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824948	5/30/2008	1,575.00			1,575.00
5/30/2008	Rough Draft Transcript, Trial (Day 30)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825180	6/3/2008	1,169.00			1,169.00
5/21/2008	Rough Draft Transcript, Trial (Day 25)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825210	6/3/2008	1,470.00			1,470.00
6/3/2008	Rough Draft Transcript, Trial (Day 32)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825352	6/6/2008	1,491.00			1,491.00
6/2/2008	Rough Draft Transcript, Trial (Day 31)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825378	6/5/2008	1,393.00			1,393.00
6/4/2008	Rough Draft Transcript, Trial (Day 33)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825401	6/6/2008	1,526.00			1,526.00
6/5/2008	Rough Draft Transcript, Trial (Day 34)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825574	6/10/2008	1,064.00			1,064.00
6/6/2008	Rough Draft Transcript, Trial (Day 35)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825577	6/10/2008	1,218.00			1,218.00

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(FAX)

P.006/007

6/9/2008	Rough Draft Transcript, Trial (Day 36)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825850	6/12/2008	1,722.00			1,722.00
6/11/2008	Rough Draft Transcript, Trial (Day 38)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825874	6/13/2008	1,603.00			1,603.00
6/13/2008	Rough Draft Transcript, Trial (Day 40)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825968	6/17/2008	1,330.00			1,330.00
6/17/2008	Rough Draft Transcript, Trial (Day 42)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826107	6/19/2008	1,330.00			1,330.00
6/10/2008	Rough Draft Transcript, Trial (Day 37)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826172	6/19/2008	1,309.00			1,309.00
6/12/2008	Rough Draft Transcript, Trial (Day 39)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826174	6/19/2008	1,463.00			1,463.00
6/16/2008	Rough Draft Transcript, Trial (Day 41)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826176	6/19/2008	1,484.00			1,484.00
6/20/2008	Rough Draft Transcript, Trial (Day 44)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826312	6/24/2008	1,869.00			1,869.00
6/23/2008	Rough Draft Transcript, Trial (Day 45)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826478	6/25/2008	1,393.00			1,393.00
6/18/2008	Rough Draft Transcript, Trial (Day 43)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826679	6/26/2008	882.00			882.00
6/24/2008	Rough Draft Transcript, Trial (Day 46)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826682	6/26/2008	1,484.00			1,484.00
6/25/2008	Rough Draft Transcript, Trial (Day 47)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826768	6/26/2008	1,029.00			1,029.00
6/26/2008	Rough Draft Transcript, Trial (Day 48)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826933	6/30/2008	1,442.00			1,442.00

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P.007/007

Hyatt vs. Franchise Tax Board of the State of California - Statement

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Account No.	Date
F2933	6/2/2008

Current	30 Days	60 Days
31,608.00	2,326.00	0.00
90 Days	120 Days & Over	Total Due
0.00	0.00	33,934.00

Job Date	Witness	Claim No.	Contact	Case Name	Invoice No.	Invoice Date	Invoice Amount	Payment Received	Payment Received From	Balance
4/16/2008	Rough Draft Transcript, Trial (Day 3)		Sawyer, Rob	Hyatt vs. Franchise Tax Board of the State of California	821999	4/25/2008	779.00	168412		779.00
4/24/2008	Rough Draft Transcript, Trial (Day 4)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822372	4/25/2008	1,547.00	168413		1,547.00
4/30/2008	Rough Draft Transcript, Trial (Day 8)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823251	5/20/2008	1,414.00	168414		1,414.00
5/7/2008	Rough Draft Transcript, Trial (Day 12)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823253	5/20/2008	1,786.00	168415		1,786.00
5/8/2008	Rough Draft Transcript, Trial (Day 13)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823302	5/20/2008	1,351.00	168416		1,351.00
5/9/2008	Rough Draft Transcript, Trial (Day 14)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823470	5/23/2008	1,421.00	168417		1,421.00
5/5/2008	Rough Draft Transcript, Trial (Day 10)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823506	5/22/2008	1,267.00	168418		1,267.00
5/6/2008	Rough Draft Transcript, Trial (Day 11)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823508	5/23/2008	1,554.00	168419		1,554.00
5/15/2008	Rough Draft Transcript, Trial (Day 18)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823857	5/23/2008	1,043.00	168420		

Hyatt vs. Franchise Tax Board of the State of California - Statement

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Account No.	Date
F2935	6/2/2008

Current	30 Days	60 Days
7,100.00	10,556.15	0.00
90 Days	120 Days & Over	Total Due
0.00	0.00	17,656.15

Job Date	Witness	Claim No.	Contact	Case Name	Invoice No.	Invoice Date	Invoice Amount	Payment Received	Payment Received From	Balance
4/14/2008	Rough Draft Transcript, Trial (Day 1)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	821602	4/21/2008	1,491.50	168431	Late fees →	1,640.65
4/15/2008	Rough Draft Transcript, Trial (Day 2)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	821782	4/21/2008	1,570.00	168432		1,727.00
4/21/2008	Rough Draft Transcript, Trial (Opening Statements)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822101	4/25/2008	2,160.00	168433		2,376.00
4/22/2008	Rough Draft Transcript, Trial (Day 2)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822172	4/25/2008	1,442.00	168434		1,586.20
4/25/2008	Rough Draft Transcript, Trial (Day 5)		Surowiec, Karen	Hyatt vs. Franchise Tax Board of the State of California	822436	4/29/2008	1,589.00	168435		1,747.90
4/28/2008	Rough Draft Transcript, Trial (Day 6)		Surowiec, Karen	Hyatt vs. Franchise Tax Board of the State of California	822521	4/29/2008	1,344.00	168436		1,478.40
3/5/2008	Week 5-12-08 to 5-16-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823997	5/19/2008	8,325.00	1,225.00	McDonald Carano Wilson, LLP Retainer Applied to invoice	7,100.00
Total Balance Due:										17,656.15

Tax ID: 88-0428399

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5/16/2008	Rough Draft Transcript, Trial (Day 19)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823952	5/23/2008	1,330.00	168421	1,330.00
5/19/2008	Rough Draft Transcript, Trial (Day 20)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824070	5/23/2008	1,351.00	168422	1,351.00
5/20/2008	Rough Draft Transcript, Trial (Day 21)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824168	5/23/2008	1,246.00	168423	1,246.00
5/22/2008	Rough Draft Transcript, Trial (Day 23)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824418	5/27/2008	1,288.00	168424	1,288.00
5/12/2008	Rough Draft Transcript, Trial (Day 15)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824521	5/23/2008	1,253.00	168425	1,253.00
5/13/2008	Rough Draft Transcript, Trial (Day 16)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824523	5/23/2008	1,281.00	168426	1,281.00
5/14/2008	Rough Draft Transcript, Trial (Day 17)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824525	5/23/2008	1,281.00	168427	1,281.00
3/5/2008	Week 5-19-08 to 5-23-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824610	5/27/2008	8,325.00		8,325.00
5/27/2008	Rough Draft Transcript, Trial (Day 24)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824758	5/28/2008	1,631.00	168428	1,631.00
5/29/2008	Rough Draft Transcript, Trial (Day 26)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824918	5/30/2008	1,211.00	168429	1,211.00
5/28/2008	Rough Draft Transcript, Trial (Day 25)		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824948	5/30/2008	1,575.00	168430	1,575.00
Total Balance Due:									33,934.00

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Reno, NV 89501

Invoice No.	Invoice Date	Job No.
822898	5/5/2008	90467
Job Date	Case No.	
4/23/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 3)

1,295.00

TOTAL DUE >>>

\$1,295.00

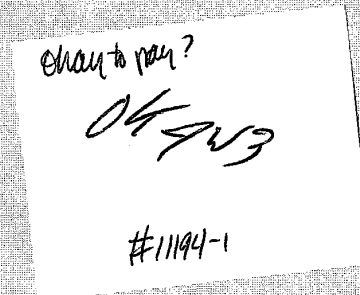
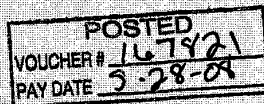
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Job No. : 90467 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 822898 Invoice Date : 5/5/2008
Total Due : \$ 1,295.00

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Invoice No.	Invoice Date	Job No.
822859	5/5/2008	90471
Job Date	Case No.	
4/29/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
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REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 7)

1,435.00

TOTAL DUE >>>

\$1,435.00

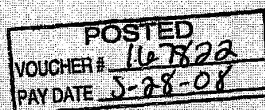
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Job No. : 90471 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 822859 Invoice Date : 5/5/2008
Total Due : \$ 1,435.00

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822887	5/5/2008	90473
Job Date	Case No.	
5/1/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

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McDonald Carano Wilson LLP
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REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 9)

1,407.00

TOTAL DUE >>>

\$1,407.00

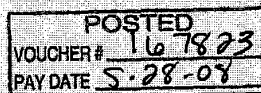
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Job No. : 90473 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 822887 Invoice Date : 5/5/2008
Total Due : \$ 1,407.00

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Invoice No.	Invoice Date	Job No.
825210	6/3/2008	90487
Job Date	Case No.	
5/21/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

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 McDonald Carano Wilson LLP
 P.O. Box 2670
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REPORTER'S TRANSCRIPT OF PROCEEDINGS
 Rough Draft Transcript, Trial (Day 25)

1,470.00

TOTAL DUE >>>**\$1,470.00**

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Job No. : 90487 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825210 Invoice Date : 6/3/2008
Total Due : \$ 1,470.00

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Invoice No.	Invoice Date	Job No.
825180	6/3/2008	93030
Job Date	Case No.	
5/30/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 30)

1,169.00

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Job No. : 93030 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825180 Invoice Date : 6/3/2008
Total Due : \$ 1,169.00

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 Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
825378	6/5/2008	93031
Job Date	Case No.	
6/2/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
 McDonald Carano Wilson LLP
 P.O. Box 2670
 Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS	
Rough Draft Transcript, Trial (Day 31)	1,393.00
TOTAL DUE >>>	\$1,393.00
Thank you for your business!	
*Charges split between (2) parties. This is your shared cost.	

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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 P.O. Box 2670
 Reno, NV 89505

Job No. : 93031 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825378 Invoice Date : 6/5/2008
Total Due : \$ 1,393.00

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Invoice No.	Invoice Date	Job No.
825352	6/6/2008	93032
Job Date	Case No.	
6/3/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
 McDonald Carano Wilson LLP
 P.O. Box 2670
 Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS
 Rough Draft Transcript, Trial (Day 32)

1,491.00

TOTAL DUE >>>

\$1,491.00

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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 P.O. Box 2670
 Reno, NV 89505

Job No. : 93032 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825352 Invoice Date : 6/6/2008
 Total Due : \$ 1,491.00

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 Las Vegas, NV 89106

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Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
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 P.O. Box 2670
 Reno, NV 89505

Invoice No.	Invoice Date	Job No.
825401	6/6/2008	93033
Job Date	Case No.	
6/4/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 33)

1,526.00

TOTAL DUE >>>**\$1,526.00**

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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 Reno, NV 89505

Job No. : 93033 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825401 Invoice Date : 6/6/2008
Total Due : \$ 1,526.00

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Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
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 Reno, NV 89505

Invoice No.	Invoice Date	Job No.
825574	6/10/2008	93034
Job Date	Case No.	
6/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS Rough Draft Transcript, Trial (Day 34)	1,064.00
TOTAL DUE >>>	\$1,064.00
Thank you for your business!	
*Charges split between (2) parties. This is your shared cost.	

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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 P.O. Box 2670
 Reno, NV 89505

Job No. : 93034 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825574 Invoice Date : 6/10/2008
Total Due : \$ 1,064.00

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PAYMENT WITH CREDIT CARD

Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
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Pat Lundvall, Esq.
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 P.O. Box 2670
 Reno, NV 89505

Invoice No.	Invoice Date	Job No.
825577	6/10/2008	93035
Job Date	Case No.	
6/6/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS Rough Draft Transcript, Trial (Day 35)	1,218.00
TOTAL DUE >>>	\$1,218.00
Thank you for your business!	
*Charges split between (2) parties. This is your shared cost.	

Tax ID: 88-0428399

Phone: 775-788-2000 Fax:775-788-2020

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Job No. : 93035 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825577 Invoice Date : 6/10/2008
Total Due : \$ 1,218.00

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PAYMENT WITH CREDIT CARD

Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
 Cardholder's Signature: _____

07/15/2008 14:21

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P.009/021

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P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
825850	6/12/2008	93036
Job Date	Case No.	
6/9/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 36)

1,722.00

TOTAL DUE >>>

\$1,722.00

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

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Job No. : 93036 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 825850 Invoice Date : 6/12/2008
Total Due : \$ 1,722.00

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PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3765
AA005428

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P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826172	6/19/2008	93037
Job Date	Case No.	
6/10/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 37)

1,309.00

TOTAL DUE >>>

\$1,309.00

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93037 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 826172 Invoice Date : 6/19/2008
Total Due : \$ 1,309.00

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PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3766
AA005429

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Invoice No.	Invoice Date	Job No.
825874	6/13/2008	93038
Job Date	Case No.	
6/11/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 38)

1,603.00

TOTAL DUE >>>**\$1,603.00**

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93038 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825874 Invoice Date : 6/13/2008
Total Due : \$ 1,603.00

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 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
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07/15/2008 14:27

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Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826174	6/19/2008	93039
Job Date	Case No.	
6/12/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 39)

1,463.00

TOTAL DUE >>>

\$1,463.00

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93039 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 826174 Invoice Date : 6/19/2008
Total Due : \$ 1,463.00

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Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3768
AA005431

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 Reno, NV 89505

Invoice No.	Invoice Date	Job No.
825968	6/17/2008	93040
Job Date	Case No.	
6/13/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
 Rough Draft Transcript, Trial (Day 40)

1,330.00

TOTAL DUE >>>**\$1,330.00**

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93040 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 825968 Invoice Date : 6/17/2008
Total Due : \$ 1,330.00

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Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
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Invoice No.	Invoice Date	Job No.
826176	6/19/2008	93041
Job Date	Case No.	
6/16/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS		
Rough Draft Transcript, Trial (Day 41)		1,484.00
TOTAL DUE >>>		\$1,484.00
Thank you for your business!		
*Charges split between (2) parties. This is your shared cost.		

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93041 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 826176 Invoice Date : 6/19/2008
Total Due : \$ 1,484.00

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 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
 Cardholder's Signature: _____

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Invoice No.	Invoice Date	Job No.
826107	6/19/2008	93042
Job Date	Case No.	
6/17/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

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REPORTER'S TRANSCRIPT OF PROCEEDINGS Rough Draft Transcript, Trial (Day 42)	1,330.00
TOTAL DUE >>>	\$1,330.00
Thank you for your business!	
*Charges split between (2) parties. This is your shared cost.	

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93042 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 826107 Invoice Date : 6/19/2008
Total Due : \$ 1,330.00

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 Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD

Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
 Cardholder's Signature: _____

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P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826679	6/26/2008	93043
Job Date	Case No.	
6/18/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 43)

882.00

TOTAL DUE >>>

\$882.00

AFTER 7/26/2008 PAY

\$970.20

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93043 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 826679 Invoice Date : 6/26/2008
Total Due : \$ 882.00
AFTER 7/26/2008 PAY \$970.20

Remit To: **Litig@tion Services & Technologies**
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Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3772
AA005435

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Invoice No.	Invoice Date	Job No.
826312	6/24/2008	93045
Job Date	Case No.	
6/20/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

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REPORTER'S TRANSCRIPT OF PROCEEDINGS
 Rough Draft Transcript, Trial (Day 44)

1,869.00

TOTAL DUE >>> \$1,869.00**AFTER 7/24/2008 PAY \$2,055.90**

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93045 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 826312 Invoice Date : 6/24/2008
Total Due : \$ 1,869.00
 AFTER 7/24/2008 PAY \$2,055.90

Remit To: **Litig@tion Services & Technologies**
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PAYMENT WITH CREDIT CARD

Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
 Cardholder's Signature: _____

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 P.O. Box 2670
 Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826478	6/25/2008	93046
Job Date	Case No.	
6/23/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 45)

1,393.00

TOTAL DUE >>> \$1,393.00

AFTER 7/25/2008 PAY \$1,532.30

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 93046 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 826478 Invoice Date : 6/25/2008
Total Due : \$ 1,393.00
 AFTER 7/25/2008 PAY \$1,532.30

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Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
 Cardholder's Signature: _____

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 P.O. Box 2670
 Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826682	6/26/2008	93047
Job Date	Case No.	
6/24/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
 Rough Draft Transcript, Trial (Day 46)

1,484.00

TOTAL DUE >>> \$1,484.00

AFTER 7/26/2008 PAY \$1,632.40

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

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Job No. : 93047 BU ID : LAS-DEP-1
 Case No. : A382999
 Case Name : Hyatt vs. Franchise Tax Board of the State of California
 Invoice No. : 826682 Invoice Date : 6/26/2008
Total Due : \$ 1,484.00
 AFTER 7/26/2008 PAY \$1,632.40

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PAYMENT WITH CREDIT CARD

Cardholder's Name: _____
 Card Number: _____
 Exp. Date: _____ Phone#: _____
 Billing Address: _____
 Zip: _____ Amount to Charge: _____
 Cardholder's Signature: _____

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Invoice No.	Invoice Date	Job No.
826768	6/26/2008	93048
Job Date	Case No.	
6/25/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
 Rough Draft Transcript, Trial (Day 47)

1,029.00

TOTAL DUE >>> \$1,029.00

AFTER 7/26/2008 PAY \$1,131.90

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
 McDonald Carano Wilson LLP
 P.O. Box 2670
 Reno, NV 89505

Job No. : 93048 BU ID : LAS-DEP-1

Case No. : A382999

Case Name : Hyatt vs. Franchise Tax Board of the State of California

Invoice No. : 826768 Invoice Date : 6/26/2008

Total Due : \$ 1,029.00

AFTER 7/26/2008 PAY \$1,131.90

PAYMENT WITH CREDIT CARD

Cardholder's Name: _____

Card Number: _____

Exp. Date: _____ Phone#: _____

Billing Address: _____

Zip: _____ Amount to Charge: _____

Cardholder's Signature: _____

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

07/15/2008 14:34

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P.021/021

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Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone:702-648-2595 Fax:702-631-7351

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826933	6/30/2008	93049
Job Date	Case No.	
6/26/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 48)

1,442.00

TOTAL DUE >>> \$1,442.00

AFTER 7/30/2008: PAY \$1,586.20

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax:775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 93049 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 826933 Invoice Date : 6/30/2008
Total Due : \$ 1,442.00
AFTER 7/30/2008 PAY \$1,586.20

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3777
AA005440

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Las Vegas, NV 89106
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Invoice No.	Invoice Date	Job No.
827200	7/2/2008	93051
Job Date	Case No.	
6/30/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS Rough Draft Transcript, Trial (Day 49)		1,379.00
TOTAL DUE >>>		\$1,379.00
AFTER 8/1/2008 PAY		\$1,516.90

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JUL 22 2008
MCW LLP - Accounting Dept.

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PAY DATE

*Shay to, pay per
PL/Job Board
approved 6/15/08
MLL*

#11294-1

Tax ID: 88-0428399



Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 93051 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 827200 Invoice Date : 7/2/2008
Total Due : \$ 1,379.00
AFTER 8/1/2008 PAY \$1,516.90

Remit To: **Litig@tion Services & Technologies**
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Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD	
 	
Cardholder's Name: _____	
Card Number: _____	
Exp. Date: _____	Phone#: _____
Billing Address: _____	
Zip: _____	Amount to Charge: _____
Cardholder's Signature: _____	

3778
AA005441

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
827273	7/2/2008	94395
Job Date	Case No.	
7/1/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 50)

1,540.00

TOTAL DUE >>> **\$1,540.00**
AFTER 8/1/2008 PAY \$1,694.00

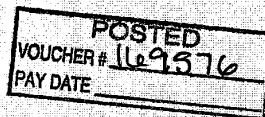
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JUL 22 2008

MCW LLP - Accounting Dept.

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*Charges split between (2) parties. This is your shared cost.



*Okay to pay per
PJTB Board
approved (7/15/08)
nan*

#11194-1

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94395 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 827273 Invoice Date : 7/2/2008
Total Due : \$ 1,540.00
AFTER 8/1/2008 PAY \$1,694.00

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3779
AA005442

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Invoice No.	Invoice Date	Job No.
828032	7/10/2008	94396
Job Date	Case No.	
7/2/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 51)

1,785.00

TOTAL DUE >>>

\$1,785.00

AFTER 8/9/2008 PAY

\$1,963.50

Thank you for your business!

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JUL 22 2008

*Charges split between (2) parties. This is your shared cost.

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*Check to pay per
PL/DOB blanket
approval (7/15/08)
nan*

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VOUCHER # 169577
PAY DATE

#111941-1

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94396 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828032 Invoice Date : 7/10/2008
Total Due : \$ 1,785.00
AFTER 8/9/2008 PAY \$1,963.50

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3780
AA005443

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Pat Lundvall, Esq.
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P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
827926	7/10/2008	94730
Job Date	Case No.	
7/7/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 52)

1,729.00

TOTAL DUE >>>

\$1,729.00

AFTER 8/9/2008 PAY

\$1,901.90

RECEIVED

JUL 22 2008

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Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

*Charg to pay per
PL/Job blanket
approval (7/15/08)
nh*



#11194-1

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94730 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California

Invoice No. : 827926 Invoice Date : 7/10/2008

Total Due : \$ 1,729.00

AFTER 8/9/2008 PAY \$1,901.90

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____

Card Number: _____

Exp. Date: _____

Phone#: _____

Billing Address: _____

Zip: _____

Amount to Charge: _____

Cardholder's Signature: _____

3781

AA005444

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
828036	7/10/2008	94731
Job Date	Case No.	
7/8/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 53)

1,596.00

TOTAL DUE >>> **\$1,596.00**
AFTER 8/9/2008 PAY \$1,755.60

RECEIVED

JUL 22 2008

MCW LLP - Accounting Dept.

Thank you for your business!

*Charges split between (2) parties. This is your shared cost.

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VOUCHER # 169579
PAY DATE

*Ok to pay per
PL/JOB blanket
approval (7/15/08)
nan*

#11144-1

Tax ID: 88-0428399

Phone: 775-788-2000 Fax:775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94731 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828036 Invoice Date : 7/10/2008
Total Due : \$ 1,596.00
AFTER 8/9/2008 PAY \$1,755.60

Remit To: Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3782
AA005445

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
828124	7/11/2008	94732
Job Date	Case No.	
7/9/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 54)

1,365.00

TOTAL DUE >>> **\$1,365.00**
AFTER 8/10/2008 PAY \$1,501.50

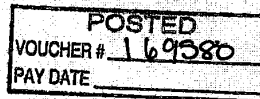
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Thank you for your business!

MCW LLP - Accounting Dept.

*Charges split between (2) parties. This is your shared cost.



*Shay to pay per
PL/JOB headset
approval (7/15/08)
Naw*

#11194-1

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94732 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828124 Invoice Date : 7/11/2008
Total Due : \$ 1,365.00
AFTER 8/10/2008 PAY \$1,501.50

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



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Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3783
AA005446

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Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828254	7/14/2008	94733
Job Date	Case No.	
7/10/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 55)

1,141.00

TOTAL DUE >>>

\$1,141.00

AFTER 8/13/2008 PAY

\$1,255.10

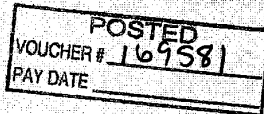
RECEIVED

JUL 22 2008

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MCW LLP - Accounting Dept.

*Charges split between (2) parties. This is your shared cost.



Handwritten: Order to pay per
PL/TWOB/blanket
approval (7/15/08)
nan

Handwritten: #11144-1

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94733 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828254 Invoice Date : 7/14/2008
Total Due : \$ 1,141.00
AFTER 8/13/2008 PAY \$1,255.10

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name:

Card Number:

Exp. Date:

Phone#:

Billing Address:

Zip:

Amount to Charge:

Cardholder's Signature:

3784

AA005447

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Pat Lundvall, Esq.
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P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
828220	7/14/2008	94734
Job Date	Case No.	
7/11/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 56)

1,225.00

TOTAL DUE >>>

\$1,225.00

AFTER 8/13/2008 PAY

\$1,347.50

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Thank you for your business!

MCW LLP - Accounting Dept.

*Charges split between (2) parties. This is your shared cost.



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PZ/JWB blanket
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rwh
#11194-1*

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 94734 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828220 Invoice Date : 7/14/2008
Total Due : \$ 1,225.00
AFTER 8/13/2008 PAY \$1,347.50

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____

Card Number: _____

Exp. Date: _____

Phone#: _____

Billing Address: _____

Zip: _____

Amount to Charge: _____

Cardholder's Signature: _____

3785

AA005448

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
828313	7/15/2008	95090
Job Date	Case No.	
7/14/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 57)

1,477.00
TOTAL DUE >>> **\$1,477.00**
AFTER 8/14/2008 PAY \$1,624.70

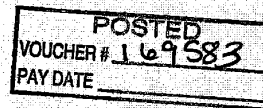
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JUL 22 2008

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*Charges split between (2) parties. This is your shared cost.



*Okay to pay per
PL/JOB blanket
approval (7/15/08)
nan*

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Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95090 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828313 Invoice Date : 7/15/2008
Total Due : \$ 1,477.00
AFTER 8/14/2008 PAY \$1,624.70

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3786

Docket 80884 Document 2020-28019
AA005449

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Las Vegas, NV 89106
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Invoice No.	Invoice Date	Job No.
828371	7/18/2008	95091
Job Date	Case No.	
7/15/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS Rough Draft Transcript, Trial (Day 58)	1,603.00
TOTAL DUE >>>	\$1,603.00
AFTER 8/17/2008 PAY	\$1,763.30

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approval - 7/15/08
#11194-1

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95091 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828371 Invoice Date : 7/18/2008
Total Due : \$ 1,603.00
AFTER 8/17/2008 PAY \$1,763.30

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3787
AA005450

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Invoice No.	Invoice Date	Job No.
828478	7/24/2008	95092
Job Date	Case No.	
7/16/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS		
Rough Draft Transcript, Trial (Day 59)		1,099.00
TOTAL DUE >>>		\$1,099.00
AFTER 8/23/2008 PAY		\$1,208.90
RECEIVED JUL 28 2008 MCW LLP - Accounting Dept.		
Thank you for your business!		
*Charges split between (2) parties. This is your shared cost.		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> POSTED VOUCHER # 169869 PAY DATE </div>		<i>Blum to pay</i> <i>per PL / JOB blanket</i> <i>approval 7/15/08</i> <i>#11194-1</i>

Tax ID: 88-0428399



Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95092 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828478 Invoice Date : 7/24/2008
Total Due : \$ 1,099.00
AFTER 8/23/2008 PAY \$1,208.90

Remit To: Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD	
<div style="text-align: right;">   </div>	
Cardholder's Name: _____	
Card Number: _____	
Exp. Date: _____	Phone#: _____
Billing Address: _____	
Zip: _____	Amount to Charge: _____
Cardholder's Signature: _____	

3788
AA005451

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Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828469	7/24/2008	95093
Job Date	Case No.	
7/17/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 60, A.M. Session)

750.00

TOTAL DUE >>>

\$750.00

AFTER 8/23/2008 PAY

\$825.00

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JUL 28 2008

MCW LLP - Accounting Dept.

*Charges split between (2) parties. This is your shared cost.



*Ok to pay
per PL JOB blanket
approval 7/15/08
#11791-1*

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95093 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828469 Invoice Date : 7/24/2008
Total Due : \$ 750.00
AFTER 8/23/2008 PAY \$825.00

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3789
AA005452

INVOICE

Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828595	7/24/2008	95380
Job Date	Case No.	
7/17/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 60, P.M. Session)

701.00

TOTAL DUE >>>

\$701.00

AFTER 8/23/2008 PAY

\$771.10

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JUL 28 2008

MCW LLP - Accounting Dept.

*Charges split between (2) parties. This is your shared cost.



*Okay to pay
Per PLK/LOB blanket
approval 7/15/08
11194-1*

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95380 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828595 Invoice Date : 7/24/2008
Total Due : \$ 701.00
AFTER 8/23/2008 PAY \$771.10

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3790
AA005453

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Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828544	7/24/2008	95094
Job Date	Case No.	
7/18/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS		
Rough Draft Transcript, Trial (Day 61)		1,353.00
TOTAL DUE >>>		\$1,353.00
AFTER 8/23/2008 PAY		\$1,488.30

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MCW LLP - Accounting Dept.

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VOUCHER # 169872
PAY DATE _____

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Approval 7/15/08
#11194-1*

Tax ID: 88-0428399



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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95094 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828544 Invoice Date : 7/24/2008
Total Due : \$ 1,353.00
AFTER 8/23/2008 PAY \$1,488.30

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD		 
Cardholder's Name: _____		
Card Number: _____		
Exp. Date: _____	Phone#: _____	
Billing Address: _____		
Zip: _____	Amount to Charge: _____	
Cardholder's Signature: _____		

3791
AA005454

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Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828763	7/24/2008	95375
Job Date	Case No.	
7/21/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS		
Rough Draft Transcript, Trial (Day 62)		1,605.00
TOTAL DUE >>>		\$1,605.00
AFTER 8/23/2008 PAY		\$1,765.50

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approval 7/15/08
#1194-1*

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McDonald Carano Wilson LLP
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Reno, NV 89505

Job No. : 95375 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828763 Invoice Date : 7/24/2008
Total Due : \$ 1,605.00
AFTER 8/23/2008 PAY \$1,765.50

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3792
AA005455

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Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828723	7/24/2008	95376
Job Date	Case No.	
7/22/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS		
Rough Draft Transcript, Trial (Day 63, A.M. Session)		783.00
TOTAL DUE >>>		\$783.00
AFTER 8/23/2008 PAY		\$861.30

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*Charges split between (2) parties. This is your shared cost.

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VOUCHER # 169874
PAY DATE

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per PL/JOB Market
approval 7/15/08
11194-1*

Tax ID: 88-0428399



Phone: 775-788-2000 Fax: 775-788-2020

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McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95376 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828723 Invoice Date : 7/24/2008
Total Due : \$ 783.00
AFTER 8/23/2008 PAY \$861.30

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD	
 	
Cardholder's Name: _____	
Card Number: _____	
Exp. Date: _____	Phone #: _____
Billing Address: _____	
Zip: _____	Amount to Charge: _____
Cardholder's Signature: _____	

3793
AA005456

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
828746	7/24/2008	95481
Job Date	Case No.	
7/22/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

REPORTER'S TRANSCRIPT OF PROCEEDINGS
Rough Draft Transcript, Trial (Day 63, P.M. Session)

601.00

TOTAL DUE >>>

\$601.00

AFTER 8/23/2008 PAY

\$661.10

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approval 7/15/08
11194-1*

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95481 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California

Invoice No. : 828746 Invoice Date : 7/24/2008

Total Due : \$ 601.00

AFTER 8/23/2008 PAY \$661.10

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____

Card Number: _____

Exp. Date: _____ Phone#: _____

Billing Address: _____

Zip: _____ Amount to Charge: _____

Cardholder's Signature: _____

3794

AA005457

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Invoice No.	Invoice Date	Job No.
828831	7/24/2008	95497
Job Date	Case No.	
7/23/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

REPORTER'S TRANSCRIPT OF PROCEEDINGS

Rough Draft Transcript, Trial (Day 64, A.M. Session)

706.00

TOTAL DUE >>>

\$706.00

AFTER 8/23/2008 PAY

\$776.60

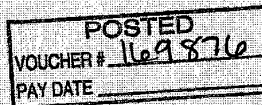
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approval 7/15/08
#11194-1*

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95497 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828831 Invoice Date : 7/24/2008
Total Due : \$ 706.00
AFTER 8/23/2008 PAY \$776.60

Remit To: Litig@tion Services & Technologies
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Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3795
AA005458

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Invoice No.	Invoice Date	Job No.
828824	7/24/2008	95508
Job Date	Case No.	
7/23/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

<p>REPORTER'S TRANSCRIPT OF PROCEEDINGS Rough Draft Transcript, Trial (Day 64, P.M. Session)</p> <p>Thank you for your business!</p> <p>*Charges split between (2) parties. This is your shared cost.</p>	<p>727.00</p> <p>TOTAL DUE >>> \$727.00</p> <p>AFTER 8/23/2008 PAY \$799.70</p> <p>RECEIVED</p> <p>JUL 28 2008</p> <p>MCW LLP - Accounting Dept.</p> <p>POSTED VOUCHER # <u>1169877</u> PAY DATE _____</p> <p><i>ghay to pay per PL/JOB blanket approval 7/15/08 #11194-1</i></p>
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Tax ID: 88-0428399

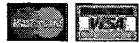
Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 95508 BU ID : LAS-DEP-1
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828824 Invoice Date : 7/24/2008
Total Due : \$ 727.00
AFTER 8/23/2008 PAY \$799.70

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD	
	
Cardholder's Name: _____	
Card Number: _____	
Exp. Date: _____	Phone#: _____
Billing Address: _____	
Zip: _____	Amount to Charge: _____
Cardholder's Signature: _____	

3796
AA005459

Hyatt vs. Franchise Tax Board of the State of California - Statement

Remit To: Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone:702-648-2595 Fax:702-631-7351

Accounts Payable
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505
Phone:775-788-2000 Fax:775-788-2020

Account No.	Date
F2933	7/14/2008

Current	30 Days	60 Days
27,600.00	0.00	0.00
90 Days	120 Days & Over	Total Due
0.00	0.00	27,600.00

Trial Presentation

Job Date	Witness	Claim No.	Contact	Case Name	Invoice No.	Invoice Date	Invoice Amount	Payment Received	Payment Received From	Balance
3/5/2008	Week 4-21-08 to 4-25-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	818974	4/29/2008	8,125.00 <i>Taken from 26T deposit.</i>	8,125.00	McDonald Carano Wilson, LLP	0.00
3/5/2008	Week 4-28-08 to 5-02-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	822765	4/30/2008	8,325.00 <i>Taken from 26T deposit.</i>	8,325.00	McDonald Carano Wilson LLP	0.00
3/5/2008	Week 5-05-08 to 5-09-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823661	5/13/2008	8,325.00 <i>Taken from 26T deposit.</i>	8,325.00	McDonald Carano Wilson LLP	0.00
3/5/2008	Week 5-12-08 to 5-16-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	823997	5/19/2008	8,325.00 <i>Taken from 26T deposit.</i>	1,225.00 7,100.00	McDonald Carano Wilson, LLP McDonald Carano Wilson LLP	0.00
3/5/2008	Week 5-19-08 to 5-23-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	824610	5/27/2008	8,325.00	8,325.00	McDonald Carano Wilson LLP	0.00
3/5/2008	Week 5-27-08 to 5-30-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	825536	6/6/2008	6,500.00	6,500.00	McDonald Carano Wilson LLP	0.00
3/5/2008	Week 6-02-08 to 6-06-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826157	6/19/2008	1,600.00			1,600.00
3/5/2008	Week 6-09-08 to 6-13-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826163	6/19/2008	6,100.00			6,100.00

07/15/2008

10:52

(FAX)

P.002/007

3/5/2008	Week 6-16-08 to 6-20-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	826380	6/23/2008	4,600.00			4,600.00
3/5/2008	Week 6-23-08 to 6-27-08		Rosse, Brandy	Hyatt vs. Franchise Tax Board of the State of California	827224	7/1/2008	4,600.00			4,600.00
3/5/2008	Week 6-30-08 to 7-02-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	827992	7/8/2008	4,600.00			4,600.00
3/5/2008	Week 7-07-08 to 7-11-08		Lundvall, Esq., Pat	Hyatt vs. Franchise Tax Board of the State of California	828284	7/14/2008	6,100.00			6,100.00
Total Balance Due:										27,600.00

Tax ID: 88-0428399

07/15/2008 10:53

(FAX)

P.0031007

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Invoice No.	Invoice Date	Job No.
824610	5/27/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
100 W. Liberty Street
10th Floor
Reno, NV 89501

TRIAL PREPARATION/TRIAL PRESENTATION

Week 5-19-08 to 5-23-08

8,325.00

TOTAL DUE >>>

\$8,325.00

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day
Printer = 1@ \$100.00 weekly
Stream manager laptop = 1@ \$525.00 weekly
Switch matrix = 1@ \$200.00 weekly

* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050

Thank you for your business!

Billing issues must be received in writing within 30 days of invoice date

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JUN 09 2008

MCW LLP - Accounting Dept.

Tax ID: 88-0428399

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McDonald Carano Wilson LLP
100 W. Liberty Street
10th Floor
Reno, NV 89501

Job No. : 88907 BU ID : LAS-TPS-8
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 824610 Invoice Date : 5/27/2008
Total Due : \$ 8,325.00

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3799
AA005462

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1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
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Invoice No.	Invoice Date	Job No.
825536	6/6/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
100 W. Liberty Street
10th Floor
Reno, NV 89501

TRIAL PREPARATION/TRIAL PRESENTATION
Week 5-27-08 to 5-30-08

6,500.00

TOTAL DUE >>>

\$6,500.00

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day
Printer = 1@ \$100.00 weekly
Stream manager laptop = 1@ \$525.00 weekly
Switch matrix = 1@ \$200.00 weekly
Elmo projection device = 1@ \$200.00 weekly

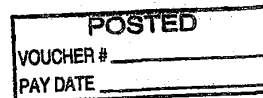
* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050

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3800
AA005463

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Pat Lundvall, Esq.
 McDonald Carano Wilson LLP
 P.O. Box 2670
 Reno, NV 89505

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Invoice No.	Invoice Date	Job No.
826157	6/19/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

TRIAL PREPARATION/TRIAL PRESENTATION

Week 6-02-08 to 6-06-08

Trial Technician
 Equipment (Printer)
 Prep Time
 Trial Technician

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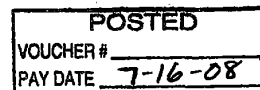
5.00	7,500.00
	100.00
20.00	3,000.00
-6.00	-9,000.00
TOTAL DUE >>>	\$1,600.00

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day
 Trial technician = (\$9,000.00 credit of 1 day per week from previously 6 weeks billed) *
 Prep time week of 4-07-08 to 4-14-08 = 20 hrs. @ \$150.00
 Printer = 1@ \$100.00 weekly
 Power switch = N/C
 Elmo projection device = N/C

* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050
 * Per addendum agreement

Thank you for your business!



Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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3801
 AA005464

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Phone: 702-648-2595 Fax: 702-631-7351

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826163	6/19/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

TRIAL PREPARATION/TRIAL PRESENTATION
Week 6-09-08 to 6-13-08

6,100.00

TOTAL DUE >>>

\$6,100.00

Trial preparation/presentation services are as follows:

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JUL 01 2008

Trial technician = \$1,500.00 per day (4 days)
Printer = 1@ \$100.00 weekly
Power switch = N/C
Elmo projection device = N/C

MCW LLP - Accounting Dept

* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050

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Thank you for your business!

POSTED
VOUCHER #
PAY DATE 7-16-08

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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3802
AA005465

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
826380	6/23/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

TRIAL PREPARATION/TRIAL PRESENTATION

Week 6-16-08 to 6-20-08

4,600.00

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TOTAL DUE >>>

\$4,600.00

AFTER 7/23/2008 PAY

\$5,060.00

JUL 01 2008

3656.25

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day

Printer = 1@ \$100.00 weekly

Power switch = N/C

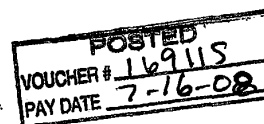
Elmo projection device = N/C

MCW LLP - Accounting Dept.

* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050

* Actual Trial days (4) billed for (3) per addendum.

Thank you for your business!



Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

INVOICE

Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Brandy Rosse
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
827224	7/1/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

TRIAL PREPARATION/TRIAL PRESENTATION
Week 6-23-08 to 6-27-08

4,600.00

TOTAL DUE >>> **\$4,600.00**
AFTER 7/31/2008 PAY \$5,060.00

Ordered By : Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day *
Printer = 1@ \$100.00 weekly
Power switch = N/C
Elmo projection device = N/C

* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050
* Actual Trial days (4) billed for (3) per addendum.

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Phone: 775-788-2000 Fax: 775-788-2020

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Brandy Rosse
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Job No. : 88907 BU ID : LAS-TPS-8
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 827224 Invoice Date : 7/1/2008
Total Due : \$ 4,600.00
AFTER 7/31/2008 PAY \$5,060.00

Remit To: Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



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Card Number: _____
Exp. Date: _____ Phone #: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3804
AA005467

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Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
827992	7/8/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

TRIAL PREPARATION/TRIAL PRESENTATION
Week 6-30-08 to 7-02-08

4,600.00

TOTAL DUE >>> **\$4,600.00**
AFTER 8/7/2008 PAY \$5,060.00

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day *
Printer = 1 @ \$100.00 weekly
Power switch @ N/C
Elmo projection device @ N/C

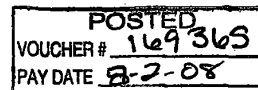
* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050
* Actual Trial days (4) billed for (3) per addendum.

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Job No. : 88907 BU ID : LAS-TPS-8
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 827992 Invoice Date : 7/8/2008
Total Due : \$ 4,600.00
AFTER 8/7/2008 PAY \$5,060.00

Remit To: Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



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Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3805
AA005468

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Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

Invoice No.	Invoice Date	Job No.
828284	7/14/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

TRIAL PREPARATION/TRIAL PRESENTATION
Week 7-07-08 to 7-11-08

6,100.00

TOTAL DUE >>> **\$6,100.00**
AFTER 8/13/2008 PAY \$6,710.00

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day *
Printer = 1 @ \$100.00 weekly
Power switch = N/C
Elmo projection device = N/C

* Deposit received 3-12-08 in the amount of \$26,000.00 check no. 66050
* Actual Trial days (5) billed for (4) per addendum.

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*Billing issues must be received in writing within 30 days of invoice date.

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Phone: 775-788-2000 Fax: 775-788-2020

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P.O. Box 2670
Reno, NV 89505

Job No. : 88907 BU ID : LAS-TPS-8
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828284 Invoice Date : 7/14/2008
Total Due : \$ 6,100.00
AFTER 8/13/2008 PAY \$6,710.00

Remit To: **Litig@tion Services & Technologies**
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Las Vegas, NV 89106

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3806
AA005469

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Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Invoice No.	Invoice Date	Job No.
828659	7/22/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

TRIAL PREPARATION/TRIAL PRESENTATION
Week 7-14-08 to 7-18-08

3,100.00

TOTAL DUE >>> **\$3,100.00**

AFTER 8/21/2008 PAY \$3,410.00

Trial preparation/presentation services are as follows:

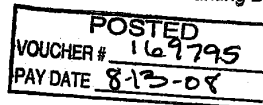
Trial technician = \$1,500.00 per day *
Printer = 1 @ \$100.00 weekly
Power switch = N/C
Elmo projection device = N/C

Thank you for your business!

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okay to pay
per JOB/PL 7/15/08
blanket approval
#11294-1

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Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

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Job No. : 88907 BU ID : LAS-TPS-8
Case No. : A382999
Case Name : Hyatt vs. Franchise Tax Board of the State of California
Invoice No. : 828659 Invoice Date : 7/22/2008
Total Due : \$ 3,100.00
AFTER 8/21/2008 PAY \$3,410.00

Remit To: **Litig@tion Services & Technologies**
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106

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Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Amount to Charge: _____
Cardholder's Signature: _____

3807
AA005470

EXHIBIT U

Litigation Support

Date	Description	Amount
08/10/2006	Trial Partners Inc.	\$ 3,000.00
01/04/2007	Trial Partners Inc.	\$ 1,750.00
01/04/2007	Trial Partners Inc.	\$ 6,268.75
01/04/2007	Trial Partners Inc.	\$ 3,245.84
03/03/2007	Trial Director - Indata	\$ 250.00
03/26/2007	Trial Director - Indata	\$ 250.00
03/28/2007	Trial Director - Indata	\$ 250.00
03/20/2007	Trial Partners Inc.	\$ 32,031.67
03/22/2007	Trial Director - Indata	\$ 250.00
03/22/2007	Trial Director - Indata	\$ 250.00
4/23/2007	Trial Director - Indata	\$ 250.00
07/13/2007	Trial Partners Inc.	\$ 3,837.50
10/03/2007	Trial Partners Inc.	\$ (300.00)
10/22/2007	Business Card	\$ 171.99
10/03/2007	Trial Partners Inc.	\$ 7,112.95
12/27/2007	Trial Partners Inc.	\$ 6,800.00
02/14/2008	Litigation Services & Technologies	\$ 56,568.75
02/29/2008	Trial Partners Inc.	\$ 13,250.00
07/10/2008	Trial Partners Inc.	\$ 102,058.17
07/10/2008	Trial Partners Inc.	\$ (2,562.50)
08/04/2008	Litigation Services & Technologies	\$ 8,200.00
05/19/2009	CT Corporation System, Inc.	\$ 2,541.50
3/26/2012	Private Trials.com	\$ 4,000.00
06/25/2012	UNLV	\$ 1,520.00
04/18/2017	UNLV Board of Regents	\$ 231.70
	Total	\$ 251,226.32



TrialPartners inc.

1925 Century Park East
Suite 210
Los Angeles, CA 90067

voice
310 282-8294
fax
310 282-8293

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.

8/1/2006 1922

File No.

Case

MCW-0401

Hyatt v. FTB

Date

Description

Hours

Rate

Amount

CANCELLATION - NON REFUNDABLE EXPENSES:

7/26/2006

Mock Trial Expenses - Facility rental

3,000.00

3,000.00

Okay to pay?

yes
7/23

#11194-1

Total This Invoice

\$3,000.00

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P.O. Box 2670
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Invoice

Date Invoice No.

11/28/2006 1973

File No.

Case

MCW-0401

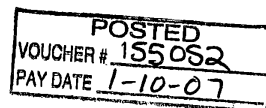
Hyatt v. FTB

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES:				
10/2/2006	Review deposition summaries (L. Meihls)	0	350.00	0.00
10/3/2006	Review deposition summaries (L. Meihls)	0	350.00	0.00
10/16/2006	Draft Jury Questionnaire (L. Meihls)	2	350.00	700.00
10/20/2006	Revise Jury Questionnaire (J. Merriman)	2	350.00	700.00
10/31/2006	Finalize draft of Jury Questionnaire (L. Meihls)	1	350.00	350.00
Total Professional Services:				1,750.00

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Total This Invoice

\$1,750.00

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P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.

11/1/2006 1905

File No.

Case

MCW-0401

Hyatt v. FTB

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES:				
6/1/2006	Deposition viewing and summary of Grace Jeng (J. Zeldin)	3.5	150.00	525.00
6/2/2006	Deposition viewing and summary of Grace Jeng (J. Zeldin)	2	150.00	300.00
	Deposition viewing and summary of Michael Kern (J. Zeldin)	6	150.00	900.00
6/5/2006	Deposition viewing and summary of Sheila Cox (K. Rebeck)	4	125.00	500.00
	Deposition viewing and summary of Carol Ford (N. Niuro)	3	125.00	375.00
6/5/2006	Deposition viewing and summary of Steven Illia (L. Chrzanowski)	3.5	225.00	787.50
6/6/2006	Deposition viewing and summary of Robert Dunn (J. Zeldin)	5	150.00	750.00
	Deposition viewing and summary of Sheila Cox (K. Rebeck)	2	125.00	250.00
	Deposition viewing and summary of Steven Illia (L. Chrzanowski)	1	225.00	225.00
6/20/2006	Deposition viewing and summary of Candace Les (K. Rebeck)	4	125.00	500.00
6/21/2006	Deposition viewing and summary of Eugene Cowan (T. Harr)	3	125.00	375.00
	Deposition viewing and summary of Candace Les, Allen Shigemitsu, Penny Bauche (K. Rebeck)	6	125.00	750.00
	Deposition viewing and summary of Grace Jeng (J. Zeldin)	3	150.00	450.00
	Deposition viewing and summary of Gilbert Hyatt (N. Niuro)	2	125.00	250.00

Total This Invoice

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100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.

11/1/2006 1905

File No.

Case

MCW-0401

Hyatt v. FTB

Date	Description	Hours	Rate	Amount
6/22/2006	Deposition viewing and summary (Allen Shigemitsu) (K. Rebeck)	1.5	125.00	187.50
6/27/2006	Deposition viewing and summary (Gilbert Hyatt) (N. Niïro)	2	125.00	250.00
	Total Professional Services:			7,375.00
	Courtesy Discount 15%		-1,106.25	-1,106.25

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Total This Invoice

\$6,268.75

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McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date	Invoice No.
12/21/2006	1988

File No.

MCW-0401

Case

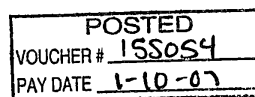
Haytt v. FTB

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES:				
12/18/2006	Travel LA-Reno (L. Meihls)	1.5	350.00	525.00
	Meeting with trial team (L. Meihls)	1	350.00	350.00
12/19/2006	Meeting with trial team (L. Meihls)	4	350.00	1,400.00
	Travel Reno - LA	1.5	350.00	525.00
Total Professional Services:				2,800.00
EXPENSES:				
	Travel Expenses - Airline		218.60	218.60
	Ground Transportation		181.00	181.00
	Postage & Delivery Charges		46.24	46.24
Total Expenses:				445.84

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Total This Invoice \$3,245.84

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P.O. Box 2670
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Invoice

Date Invoice No.

3/16/2007 2032

File No.

Case

MCW-0401

Hyatt v. FTB

Date	Description	Hours	Rate	Amount
	PROFESSIONAL SERVICES FOR MOCK TRIAL 02/23-02/24: Preparation, Research and Final Report (flat fee)		35,000.00	35,000.00
	Total Professional Services:			35,000.00
	MOCK TRIAL EXPENSES: Mock Trial Expenses (Recruiting, juror incentives, facility rental, AV and food)		27,556.85	27,556.85
	TRAVEL EXPENSES (L. Meihls, J. Zeldin, T. Harr, L. Spano, E. Daniels, A. Gottheardt)			
	Travel Expenses - Airline		1,703.99	1,703.99
	Travel Expenses - Lodging		1,593.02	1,593.02
	Meals		319.79	319.79
	Ground Transportation		656.01	656.01
	Postage & Delivery Charges		202.01	202.01
	Total Expenses:			32,031.67
	Retainer Received		-35,000.00	-35,000.00

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MAR 20 2007

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VOUCHER # 156824
PAY DATE 5-26-07

they to pay?

- bill FTB, then pay

once they pay. 04 Feb

#11194-1

TRIAL PARTNERS 1001 1001 9

Total This Invoice \$32,031.67

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3814

AA005478

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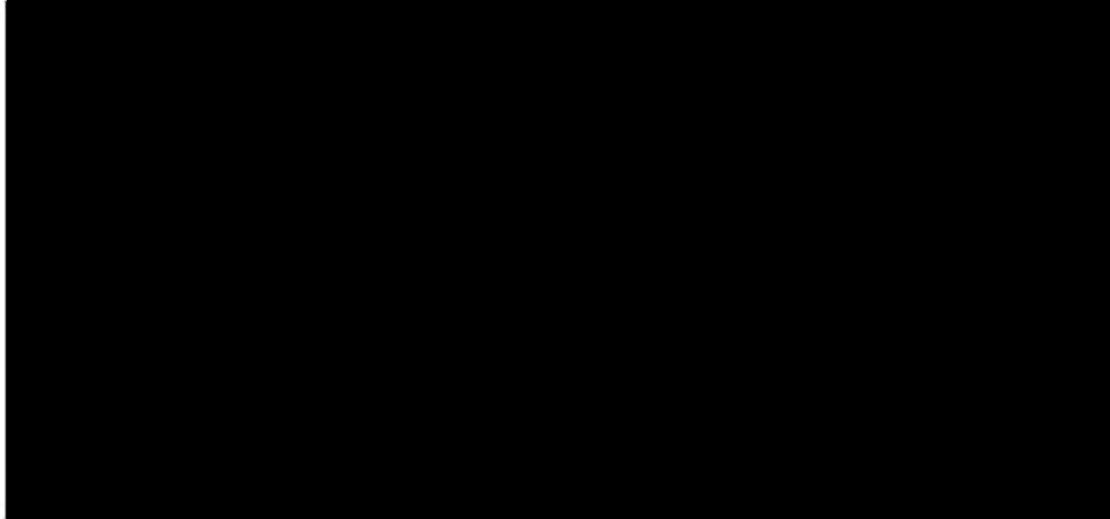
close window

Transaction Period Ending 03/04/2007

print window

Posting Date Transaction Date Transaction


Amount




02/12/2007 02/10/2007 INDATA CORPORATION Trial Director - Synchronizing \$250.00 11194-1



02/07/2007 02/06/2007 INDATA CORPORATION Trial Director- \$250.00 11194-1

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11100-1 \$248.51

#2 11194-1 Timecoding credits for use
of Trial Director - Synchronizing
transcripts

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From: software@indatacorp.com
Sent: Friday, February 09, 2007 9:54 AM
To: Robert Sawyer
Subject: inData Online Transaction Receipt

Thank you for using **inData Online**. Keep this email for your records.

Date/Time: 2/9/2007 10:54:21 AM
Transaction ID: 20070209-825178-105326
User Reference: Robert Sawyer
Type of Transaction: Credit Card
Credit Card Used (Last 4 digits): 4360

Item	Qty.	Price	Subtotal
Credit TimeCoder Pro Account \$250	1	\$250.00	\$250.00
Subtotal			\$250.00
Shipping			N/A
Total Charges			\$250.00

For general technical support issues visit [inData Technical Support](#) or call 1-480-497-0066 to speak to a technical support representative.

Trial
Director
Sync.

Fard	Carol	vol.	01	38.58
"	"	"	02	41.50
11194 depositions refunded due to software problems				+ 92.66
Bauche	Penny	vol.	01	45.08
Illia	Steven	vol.	02	46.50
Bauche	Penny	vol	02	44.50
"	"	"	03	36.75
Semana	Sheila	vols.	01	69.25
			& 02	
Illia	Steven	vol.	01	41.25

2/9/2007

#4/ Timecoding Credits - using Trial Director
to synchronize transcripts w/ videos

Page 1 of 1

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From: software@indatacorp.com
Sent: Monday, February 05, 2007 12:34 PM
To: Robert Sawyer
Subject: inData Online Transaction Receipt

Thank you for using **inData Online**. Keep this email for your records.

Date/Time: 2/5/2007 1:33:31 PM
Transaction ID: 20070205-825178-133246
User Reference: Robert Sawyer
Type of Transaction: Credit Card
Credit Card Used (Last 4 digits): 4360

Item	Qty.	Price	Subtotal
Credit TimeCoder Pro Account \$250	1	\$250.00	\$250.00
Subtotal			\$250.00
Shipping			N/A
Total Charges			\$250.00

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Conan Eugene	vol	04	34.75
"	"	01	32.00
		02	38.00
Kern Michael	vol.	01	34.00
		02	37.00
		04	45.83
Barcher Penny	vol.	04	28.83
Illia Steven	vol	03	46.33

2/5/2007

3817
AA005481

5: FTB Time Coding Credits
11194-1

Robert Sawyer

From: software@indatacorp.com
Sent: Friday, March 02, 2007 1:31 PM
To: Robert Sawyer
Subject: inData Online Transaction Receipt

Thank you for using inData Online. Keep this email for your records.

Date/Time: 3/2/2007 2:31:15 PM
Transaction ID: 20070302-825178-143020
User Reference: Robert Sawyer
Type of Transaction: Credit Card
Credit Card Used (Last 4 digits): 4360

*Trial
Director
Sync.*

Item	Qty.	Price	Subtotal
Credit TimeCoder Pro Account \$250	1	\$250.00	\$250.00
Subtotal			\$250.00
Shipping			N/A
Total Charges			\$250.00

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3/2	Jeanne Harriman	vol. 01	9/20/04	43.73
	" "	" 02	9/21/04	16.50
	Daneta Lutz	vol. 01	7/12/05	8.08
	Winston Mah	vol. 01	9/08/05	19.25
3/5	Cindy Malone	vol. 01	11/02/05	16.00
	Roger McCaffrey	vol. 01	2/07/06	46.72
3/19	Blackmore Chris	vol. 02	4/14/00	7.83
	Meza Pat	vol. 01	5/09/00	14.33
3/21	Roger McCaffrey	vol. 02	5/16/06	5.50
	Phillips Rick	vol. 01	10/06/05	
3/26	Chang Lobo	vol. 01	11/29/99	
	Hince Barbara	vol. 01	6/21/07	5/04/00
	Collier Gerardina	vol. 01	4/23/99	
	Blackmore Chris	vol. 01	4/13/00	

3/6/2007

1: F.T.B Time coding Credits
11192-1

Robert Sawyer

From: software@indatacorp.com
Sent: Monday, March 26, 2007 9:14 PM
To: Robert Sawyer
Subject: inData Online Transaction Receipt

Thank you for using **inData Online**. Keep this email for your records.

Date/Time: 3/26/2007 9:14:03 PM
Transaction ID: 20070326-943131-211248
User Reference: Robert Sawyer
Type of Transaction: Credit Card
Credit Card Used (Last 4 digits): 4360

Item	Qty.	Price	Subtotal
Credit TimeCoder Pro Account \$250	1	\$250.00	\$250.00
Subtotal			\$250.00
Shipping			N/A
Total Charges			\$250.00

For general technical support issues visit [inData Technical Support](#) or call 1-480-497-0066 to speak to a technical support representative.

Dick Douglas	vol. 01	07/99/99
Hobbs Parker Elizabeth	vol. 01	01/21/99
Rador Bruce	vol. 01	09/09/05
Rador Bruce	vol. 02	03/03/06
Kupp Clara	vol. 01	10/18/99
Marshall Rhonda	vol. 01	05/10/00
Page Natasha	vol. 01	03/01/06
Medina Rebekah	vol. 01	06/30/99
Gould Richard	vol. 01	04/26/04

3/27/2007

Robert Sawyer

11194-1 Deposition video Synchronizing

From: software@indatacorp.com
Sent: Wednesday, March 28, 2007 8:57 PM
To: Robert Sawyer
Subject: inData Online Transaction Receipt

Thank you for using inData Online. Keep this email for your records.

Date/Time: 3/28/2007 8:57:19 PM
Transaction ID: 20070328-945246-205550
User Reference: Robert McDonald
Type of Transaction: Credit Card
Credit Card Used (Last 4 digits): 5830

Item	Qty.	Price	Subtotal
Credit TimeCoder Pro Account \$250	1	\$250.00	\$250.00

Subtotal \$250.00
Shipping N/A
Total Charges \$250.00

For general technical support issues visit inData Technical Support or call 1-480-497-0066 to speak to a technical support representative.

Trial Director Sync.

Gould Richard	vol. 02	4/27/04
Gould Richard	vol. 03	4/28/04
Lewis Sherri	vol. 01	10/18/99
Lou Paul	vol. 04	5/14/99
Massoud Ashraf	vol. 01	6/1/00
Mangstead Priscilla	vol. 03	12/30/99
Schindwein Helene	vol. 02	2/19/00
Smith Anne	vol. 01	1/27/99
Roth Gregory	vol. 01	9/26/05
Thompson		



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Suite 210
Los Angeles, CA 90067

voice
310 282-8294
fax
310 282-8293

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Okay to pay?
OK
#1194-1 (bill FTB then pay)

Invoice

Date Invoice No.

7/6/2007 2106

Case

Hyatt v. FTB - Jury Selection

File No.

MCW-0703

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES:				
6/4/2007	Analyze juror profiling data to determine best questions for FTB in revised Juror Questionnaire (E. Daniels)	2	300.00	600.00
6/5/2007	Revise Juror Questionnaire (E. Daniels)	3	400.00	1,200.00
6/6/2007	Work on Juror Questionnaire (E. Daniels)	1.5	300.00	450.00
6/7/2007	Conference Call to discuss case strategy with P. Lundvall & J. Bradshaw and the FTB team (L. Meihls)	1.25	400.00	500.00
	Conference Call to discuss case strategy with P. Lundvall & J. Bradshaw and the FTB team (L. Spano)	1.25	350.00	437.50
6/13/2007	Make revisions to Juror Questionnaire (L. Spano)	1	350.00	350.00
6/30/2007	Finalize Juror Questionnaire (L. Meihls)	0.75	400.00	300.00
Total Professional Services				3,837.50

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JUL 12 2007

MCW LLP - Accounting Dept.

POSTED
VOUCHER # 159641
PAY DATE 7-5-07

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

\$3,837.50

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Yc v gwb

#11194-1

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Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.

9/10/2007 2136

File No.

Case

MCW-0703

Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES				
8/6/2007	Travel to Las Vegas (E. Danielsen)	1	300.00	300.00
	Observe Judge Walsh's jury selection procedure (E. Danielsen)	6	300.00	1,800.00
8/7/2007	Observe Judge Walsh's jury selection procedure (E. Danielsen)	6	300.00	1,800.00
	Draft memo summarizing in-court observations (E. Danielsen)	2	300.00	600.00
	Travel to Los Angeles (E. Danielsen)	1	300.00	300.00
8/9/2007	Draft memo summarizing in-court observations (E. Danielsen)	2	300.00	600.00
8/16/2007	Correspondence with Tara Trask (E. Danielsen)	0.5	300.00	150.00
8/23/2007	Revise juror questionnaire with additional questions (E. Danielsen)	2	300.00	600.00
	Revise juror questionnaire (L. Meihls)	1	400.00	400.00
8/24/2007	Revise juror questionnaire with 2 additional questions (E. Danielsen, no charge)	0.25	0.00	0.00
	Total Professional Services			6,550.00
EXPENSES				
	Travel Expenses - Airline		256.30	256.30
	Travel Expenses - Lodging		126.25	126.25
	Ground Transportation		135.00	135.00
	Meals		45.40	45.40
	Total Expenses			562.95

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice \$7,112.95

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Statement

To:

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Date

9/10/2007

Amount Due

\$6,812.95

Date	Transaction	Amount	Balance
------	-------------	--------	---------

09/10/2007	MCW-07C INV #213 Franchise		
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Hi Brandi (Accounts Payable)

Please recall from our conversation on 9/11/2007 that Invoice 2136 for \$7112.95 should be short-paid by \$300.00 = \$6812.95.

Thanks!

Azar Montazavi

SEP 25 2007

MGW LLP - Accounting Dept

POSTED
VOUCHER # 161497
PAY DATE 122607

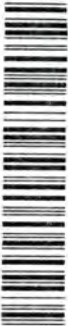
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
6,812.95	0.00	0.00	0.00	0.00	\$6,812.95

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T = 109 - 10842770 - 0001 - 0001 - 7

Platinum Plus
For Business
Cardholder Statement

KRYSTAL FRANCK
PO BOX 2670
Account Number:
5474 9750 0136 0212



Credit Limit	\$2,500	Billing Date	10-04-07
Cash Limit	\$2,500	Days in Billing Cycle	30
Cash Advance Balance	\$0.00	Payment Due Date	10-29-07
Available Credit	\$2,007	Minimum Payment Due	\$10.00
New Balance			\$492.54

CARDHOLDER ACTIVITY					
Posting Date	Sale Date	Category	Reference Number	Transactions	Amount
09-10	09-08		55432867251000648680783	HIGHBEAM.COM* RESEARCH 800-860-9227 IL	199.95
09-17	09-13		55429507257849888445740	PAYPAL *AGOD4UIAM 4029357733 CA	171.99
09-17	09-14		55417797258072580317097	NATL ARCHVS-RIVERSIDE- PERRIS- CA	55.50
09-24	09-20		85418367264118000103243	CAFE BA-BA REEBA VEGAS LAS VEGAS NV	65.10

POSTED
VOUCHER # 161995
PAY DATE 10-22-07

Customer Service 800.673.1044, 24 hours www.bankofamerica.com	Finance Charges	Total Annual Percentage Rate			0.00%	Account Summary		
	Average Daily Balance	Daily Periodic Rate	Annual Percentage Rate	Periodic Finance Charge	Previous Balance		\$0.00	
					Payments	-	\$0.00	
					Credits	-	\$0.00	
Outside the U.S. 509.353.6656, 24 hours	PURCHASES	\$0.00	0.04929%	17.99%	\$0.00	Purchases/Other	+	\$492.54
	CASH	\$0.00	0.06641%	24.24%	\$0.00	Debits/Other Fees		
For Lost or Stolen Card: 800.673.1044, 24 hours						Cash Advances	+	\$0.00
						Overlimit Fees	+	\$0.00
						Late Payment Fees	+	\$0.00
						Finance Charge	+	\$0.00
						New Balance	=	\$492.54
Send Billing Inquiries to: BANK OF AMERICA PO BOX 15184 WILMINGTON DE 19850-5184								

Please see the reverse side for information about your account.

Business Card Payment Coupon

☐ Check box and indicate address change on reverse.

Account No. 5474 9750 0136 0212

Payment Due Date 10-29-07

Minimum Payment Due \$10.00

New Balance \$492.54

KRYSTAL FRANCK
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PO BOX 2670
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RENO NV 89505-2670

**P0001059

Bank of America

Please Enter Amount Enclosed \$

Make check or money order payable to:
BUSINESS CARD
Mail payment to address below.

BUSINESS CARD
PO BOX 15710
WILMINGTON DE 19886-5710

547497500136021200010000049254

5499900 1 1: 579500 1360212


KDF


close window

Transaction Period Ending 10/04/2007

print window

Posting Date	Transaction Date	Transaction	Amount
09/24/2007	09/20/2007	CAFE BA-BA REEBA VEGAS 51055-1	\$65.10
09/17/2007	09/14/2007	NATL ARCHVS-RIVERSIDE-	\$55.50 10256-2
09/17/2007	09/13/2007	PAYPAL *AGOD4UIAM -phone for trial prep	\$171.99 11194-1 Brucke Ph
09/10/2007	09/08/2007	HIGHBEAM.COM* RESEARCH 51220-1	\$199.95 Trial prep

 Secure Area

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Bank of America 



TrialPartnersinc.

1925 Century Park East
Suite 210
Los Angeles, CA 90067

Pay to pay?

*90 J
JW3*

#1194-1

voice
310 282-8294
fax
310 282-8293

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.

12/19/2007 2198

File No.

Case

MCW-0703

Hyatt v. FTB

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES				
10/4/2007	Review juror profiles from mock trial research (L. Meihls)	1	400.00	400.00
10/5/2007	Edit juror questionnaire for FTB review (L. Meihls)	0.25	400.00	100.00
10/18/2007	Edit juror questionnaire for FTB review (L. Meihls)	0.25	400.00	100.00
10/23/2007	Finalize FTB proposed juror questionnaire (L. Meihls)	0.25	400.00	100.00
11/22/2007	Review juror questionnaire submitted by plaintiff counsel (L. Meihls)	2.5	400.00	1,000.00
11/26/2007	Begin drafting juror questionnaire comparison table (E. Danielsens)	5	300.00	1,500.00
11/27/2007	Juror questionnaire comparison table (E. Danielsens)	4	300.00	1,200.00
11/28/2007	Review plaintiff proposed changes to juror questionnaire and finalize comparison table (L. Meihls)	6	400.00	2,400.00
Total Professional Services				6,800.00

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DEC 27 2007

MCW LLP - Accounting Dept



TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice \$6,800.00

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3826
AA005490

INVOICE

Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
100 W. Liberty Street
10th Floor
Reno, NV 89501

Invoice No.	Invoice Date	Job No.
818974***	3/5/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

TRIAL PREPARATION/PRESENTATION
Deposit for Trial

26,000.00

TOTAL DUE >>>

\$26,000.00

Deposit for Trial scheduled for 7 weeks.
Trial starts on April 14, 2008.

*50% deposit per agreement is due by March 15, 2008.

Thank you for your business!

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MAR 11 2008

MCW LLP - Accounting Dept.

POSTED

VOUCHER #

PAY DATE

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

3827

AA005491

Brandy Rosse

From: Zoe Devolld
Sent: Thursday, February 14, 2008 8:19 AM
To: Melinda Bedford
Cc: Brandy Rosse; Ron Soncini
Subject: FW: FTB request

This brings the amount to \$ 56,568.75.

From: Ron Soncini [mailto:rsoncini@mcdonaldcarano.com]
Sent: Wednesday, February 13, 2008 7:03 PM
To: Zoe Devolld
Subject: FTB request



Zoe

I forgot the Sate sales tax of 7.75% which must be calculated on the \$52,500 and added to that amount.

Ronald A. Soncini|Chief Administrative Officer

MCDONALD CARANO WILSON LLP

100 West Liberty Street, 10th Floor | Reno, NV 89501
phone (775) 788-2000 | fax (775) 788-2020

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2/14/2008

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voice
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fax
310 282-8293

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.

2/6/2008 2224

Case

File No. MCW-0703

Hyatt v. FTB

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES				
1/13/2008	Brainstorm with L. Spano and M. Phillips on ideas for motion to support the use of FTB's jury questionnaire (L. Meihls)	0.5	400.00	200.00
1/15/2008	Research definition of juror bias and information on construct validity (K. Nelson)	3.5	150.00	525.00
	Draft Hyatt Motion (section one) (E. Danielsen)	4	300.00	1,200.00
1/16/2008	Assist with JQ motion (research articles, draft part II of motion) (L. Spano)	4.5	350.00	1,575.00
	Continue drafting Hyatt Motion (E. Danielsen)	2.5	300.00	750.00
1/17/2008	Review and comment on draft of motion (L. Meihls)	1.5	400.00	600.00
	Revise/edit JQ brief (M. Phillips)	3	400.00	1,200.00
	Participate in drafting motion for JQ; research and summarize Nevada case law (W. Grossman)	2.75	400.00	1,100.00
1/18/2008	Finalize JQ brief (M. Phillips)	3	400.00	1,200.00
	Assist with JQ motion (make changes to draft based on Lee's revisions and cite references) (L. Spano)	1	350.00	350.00
	Develop new questionnaire and comparison table for Hyatt (E. Danielsen)	2	300.00	600.00
	Finalize draft of motion (L. Meihls)	1	400.00	400.00
1/29/2008	Continue work on ideal (version 1) and backup (version 2) juror questionnaires and comparison tables (E. Danielsen)	5	300.00	1,500.00
1/30/2008	Continue work on ideal (version 1) and backup (version 2) juror questionnaires and comparison tables (E. Danielsen)	3.5	300.00	1,050.00
1/31/2008	Finalize comparison tables (L. Meihls)	2.5	400.00	1,000.00
Total Professional Services				13,250.00

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FEB 29 2008

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Total This Invoice

\$13,250.00

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310 282-8293

check to pay?
(hold until paid by FTB)
OK gub
#11194-1

Statement

To:

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Date

3/4/2008

Amount Due

\$20,050.00

Date	Transaction	Amount	Balance
12/19/2007	MCW-0703- INV #2198. Due 12/03/2007. Orig. Amount \$6,800.00. Hyatt v. FTB	6,800.00	6,800.00
02/06/2008	INV #2224. Due 01/31/2008. Orig. Amount \$13,250.00. Hyatt v. FTB	13,250.00	20,050.00

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MAR 11 2008

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Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due	Amount Due
0.00	0.00	13,250.00	0.00	6,800.00	\$20,050.00

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Bill To

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100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Date Invoice No.
6/12/2008 2278

File No. MCW-0703 (Hyatt v. FTB)

Case
Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES FOR: JURY SELECTION				
3/10/2008	Coordinate logistics for hardships and jury selection (E. Daniels)	0.75	300.00	225.00
3/12/2008	Revise juror questionnaire based on Judge Walsh's comments (E. Daniels)	0.75	300.00	225.00
3/17/2008	Draft voir dire (E. Daniels)	3	300.00	900.00
3/21/2008	Review draft opening statement and begin making comments (L. Meihls)	4	400.00	1,600.00
3/24/2008	Research cases where jurors conducted independent research (R. Foust)	0.5	125.00	62.50
3/24/2008	Finalize comments on draft opening (L. Meihls)	1.5	400.00	600.00
3/25/2008	Revise voir dire (L. Meihls)	3	400.00	1,200.00
	Finalize template for 1-page summary of juror questionnaire (L. Meihls)	0.5	400.00	200.00
	Review cause and hardship tables and finalize (L. Meihls)	2	400.00	800.00
	Read and rank juror questionnaires for 1st panel (L. Meihls)	9	400.00	3,600.00
4/2/2008	Draft cause/hardship/know parties table (K. Newell)	2.5	150.00	375.00
	Process juror questionnaires into summary spreadsheets (K. Newell)	3.5	150.00	525.00
4/3/2008	Update cause and hardships tables (L. Meihls)	3	400.00	1,200.00
	Enter juror questionnaires into summary spreadsheets (N. Niir at reduced rate)	5	150.00	750.00
	Revise summary spreadsheets (K. Newell)	2.25	150.00	337.50
	Revise cause/hardship/know parties table (K. Newell)	3.75	150.00	562.50
4/4/2008	Process juror questionnaires into summary spreadsheets (K. Newell and N. Niir)	4	150.00	600.00
4/5/2008	Process juror questionnaires into summary spreadsheets (K. Newell and N. Niir)	6.25	150.00	937.50
4/6/2008	Review voir dire submitted by P. Lundvall and revise (L. Meihls)	3	400.00	1,200.00
	Continue to rank juror questionnaires and update cause and hardship tables for Panel 1 (L. Meihls)	4	400.00	1,600.00
	Finalize all summaries and tables for Panel 1; Send to P. Lundvall (L. Meihls)	3.5	400.00	1,400.00
4/7/2008	Organize voir dire material, organize and compile Hyatt jury selection materials, press boards, seating chart (R. Foust)	1	125.00	125.00
	Prepare jury selection materials; list for bias; hardship tables; correspondence re: missing jury questionnaire (E. Daniels)	2	300.00	600.00
	Process jury spreadsheets; update cause/bias, and follow up tables (E. Daniels)	7	300.00	2,100.00
4/8/2008	Read and rank juror questionnaires from 2nd panel (L. Meihls)	8	400.00	3,200.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Daniels)	6	300.00	1,800.00
4/9/2008	Organize voir dire material, organize and compile Hyatt hardship, jury selection materials, press boards, seating chart (R. Foust)	1	125.00	125.00

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

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Balance Due

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Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Date Invoice No.
6/12/2008 2278

File No. MCW-0703 (Hyatt v. FTB)

Case

Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
4/9/2008	Process jury spreadsheets; create, update cause/bias and follow up tables (E. Daniels)	14.5	300.00	4,350.00
4/10/2008	Read and rank juror questionnaires for Panel 2 (L. Meihls)	9	400.00	3,600.00
	Prepare list of jurors to be excused for hardships that both sides agreed to; Prepare list of jurors that Hyatt will not agree to excuse (L. Meihls)	5.5	400.00	2,200.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Daniels)	9.5	300.00	2,850.00
	Enter juror questionnaires into summary spreadsheets; Enter information into hardship table; create jury selection notebook and voir dire note cards (N. Niir at reduced rate)	3	150.00	450.00
	Process juror questionnaires into summaries (N. Haydon-Khan)	3	150.00	450.00
	Process juror questionnaires into summary spreadsheets (K. Newell)	3	150.00	450.00
4/11/2008	Continue to read and rank juror questionnaires; Update hardship and cause tables for Panel 2; Finalize list of jurors who claim racial bias (L. Meihls)	14.5	400.00	5,800.00
	Process juror questionnaires into summary spreadsheets (K. Newell, N. Haydon-Khan and K. Smith at reduced rate)	8.5	150.00	1,275.00
	Prepare jury selection materials including, make labels, prepare table for voir dire follow-up questions (K. Smith at reduced rate)	3	150.00	450.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Daniels)	14	300.00	4,200.00
	Enter juror questionnaires into summary spreadsheets; Enter information into hardship table; create jury selection notebook and voir dire note cards (N. Niir at reduced rate)	5	150.00	750.00
4/12/2008	Update list of jurors for follow-up voir dire; Review Hyatt's list of jurors to excuse and provide recommendations (L. Meihls)	18	400.00	7,200.00
	Enter juror questionnaires into summary spreadsheets and prepare jury selection materials, including make labels for post-its, prepare table for voir dire follow-up questions (K. Smith at reduced rate)	14	150.00	2,100.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Daniels)	18	300.00	5,400.00
	Enter juror questionnaires into summary spreadsheets; Enter information into hardship table; create jury selection notebook and voir dire note cards (N. Niir at reduced rate)	2	150.00	300.00
	Process juror questionnaires into summaries (N. Haydon-Khan)	1.5	150.00	225.00
4/12/2008	Insert rankings in table (N. Haydon-Khan)	3	150.00	450.00
	Create tables for voir dire follow-up questions (K. Newell)	3.5	150.00	525.00
	Prepare jury selection materials: labels, pressboards (K. Newell)	2.75	150.00	412.50
	Process juror questionnaires into summary spreadsheets (K. Newell)	2.5	150.00	375.00
	Revise summary spreadsheets (K. Newell)	6.75	150.00	1,012.50
4/13/2008	Travel from Los Angeles to Las Vegas (E. Daniels)	1	300.00	300.00

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

Invoices are due on presentation. All balances 30 days past due will be charged a service fee of 1.5% per month (18% per year).

Balance Due

jury research | communications training | litigation consulting

www.trial-partners.com

3832
AA005496



TrialPartnersinc.

1925 Century Park East
Suite 210
Los Angeles, CA 90067

voice
310 282-8294
fax
310 282-8293

Invoice

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Date Invoice No.
6/12/2008 2278

Case

File No. MCW-0703 (Hyatt v. FTB)

Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
	Process jury spreadsheets; update cause/bias and follow up tables; make seating charts (E. Danielsen)	2.5	300.00	750.00
	Travel to Las Vegas (L. Meihls)	1	400.00	400.00
	Finalize list for follow-up voir dire for all potential jurors; Finalize summaries for Panels 1 and 2 with highlights; Finalize hardship and cause tables for court (Both Panels); Finalize labels with rankings (L. Meihls)	7	400.00	2,800.00
	Create tables for voir dire follow-up questions (K. Newell)	2.25	150.00	337.50
4/14/2008	In-court jury selection and preparation for next day (L. Meihls)	8.75	400.00	3,500.00
	Update cause table for panel 2 (E. Danielsen)	1	300.00	300.00
	Assist with in-court jury selection (E. Danielsen)	8.5	300.00	2,550.00
4/15/2008	In-court jury selection and preparation for next day (L. Meihls)	9	400.00	3,600.00
	Review notes from jury selection and draft specific follow up questions for voir dire (E. Danielsen)	1.75	300.00	525.00
	Assist with in-court jury selection (E. Danielsen)	8.5	300.00	2,550.00
4/16/2008	In-court jury selection and begin summary of seated jury (L. Meihls)	9	400.00	3,600.00
	Assist with in-court selection (E. Danielsen)	6	300.00	1,800.00
4/17/2008	Travel to Los Angeles (E. Danielsen)	1	300.00	300.00
	Finalize jury summary; Attend rehearsal of opening statement and provide feedback (L. Meihls)	4	400.00	1,600.00
	Travel to Los Angeles (L. Meihls)	1	400.00	400.00
4/30/2008	Create SPSS Dataset; Enter juror questionnaires into SPSS (N. Niirro at reduced rate)	8	100.00	800.00
5/1/2008	Enter juror questionnaires into SPSS (N. Niirro at reduced rate)	5	100.00	500.00
5/2/2008	Enter juror questionnaires into SPSS (N. Haydon-Khan at reduced rate)	5.5	100.00	550.00
	Create jury pool summary (N. Niirro at reduced rate)	2	100.00	200.00
5/5/2008	Draft jury pool summary (N. Niirro at reduced rate)	2	150.00	300.00
	Review and finalize jury pool summary (E. Danielsen)	0.5	300.00	150.00
	Total Professional Services			99,487.50
	OUT OF POCKET EXPENSES			
	Travel Expenses - Airline		657.00	657.00
	Travel Expenses - Lodging		1,255.99	1,255.99
	Ground Transportation		470.18	470.18
	Meals		187.50	187.50

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

Invoices are due on presentation. All balances 30 days past due will be charged a service fee of 1.5% per month (18% per year).

Balance Due

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3833

AA005497



1925 Century Park East
Suite 210
Los Angeles, CA 90067

voice
310 282-8294
fax
310 282-8293

Invoice

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Date Invoice No.
6/12/2008 2278

File No. MCW-0703 (Hyatt v. FTB)

Case
Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
	Total Out of Pocket Expenses			2,570.67

RECEIVED
JUL 02 2008

MCW LLP - Accounting Dept.

POSTED
VOUCHER # 169238
PAY DATE

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice \$102,058.17

Invoices are due on presentation. All balances 30 days past due will be charged a service fee of 1.5% per month (18% per year).

Balance Due \$102,058.17

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3834
AA005498

Revised

Invoice

Invoice

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

te Invoice No.
0/12/2008 2278

File No. MCW-0703 (Hyatt v. FTB)

Case
Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
PROFESSIONAL SERVICES FOR: JURY SELECTION				
3/10/2008	Coordinate logistics for hardships and jury selection (E. Danielsen)	0.75	300.00	225.00
3/12/2008	Revise juror questionnaire based on Judge Walsh's comments (E. Danielsen)	0.75	300.00	225.00
3/17/2008	Draft voir dire (E. Danielsen)	3	300.00	900.00
3/21/2008	Review draft opening statement and begin making comments (L. Meihls)	4	400.00	1,600.00
3/24/2008	Finalize comments on draft opening (L. Meihls)	1.5	400.00	600.00
3/25/2008	Revise voir dire (L. Meihls)	3	400.00	1,200.00
	Finalize template for 1-page summary of juror questionnaire (L. Meihls)	0.5	400.00	200.00
	Review cause and hardship tables and finalize (L. Meihls)	2	400.00	800.00
	Read and rank juror questionnaires for 1st panel (L. Meihls)	9	400.00	3,600.00
4/2/2008	Draft cause/hardship/know parties table (K. Newell)	2.5	150.00	375.00
	Process juror questionnaires into summary spreadsheets (K. Newell)	3.5	150.00	525.00
4/3/2008	Update cause and hardships tables (L. Meihls)	3	400.00	1,200.00
	Enter juror questionnaires into summary spreadsheets (N. Niirio at reduced rate)	5	150.00	750.00
	Revise summary spreadsheets (K. Newell)	2.25	150.00	337.50
	Revise cause/hardship/know parties table (K. Newell)	3.75	150.00	562.50
4/4/2008	Process juror questionnaires into summary spreadsheets (K. Newell and N. Niirio)	4	150.00	600.00
4/5/2008	Process juror questionnaires into summary spreadsheets (K. Newell and N. Niirio)	6.25	150.00	937.50
4/6/2008	Review voir dire submitted by P. Lundvall and revise (L. Meihls)	3	400.00	1,200.00
	Continue to rank juror questionnaires and update cause and hardship tables for Panel 1 (L. Meihls)	4	400.00	1,600.00
	Finalize all summaries and tables for Panel 1; Send to P. Lundvall (L. Meihls)	3.5	400.00	1,400.00
4/7/2008	Organize voir dire material, organize and compile Hyatt jury selection materials, press boards, seating chart (R. Foust)	1	125.00	125.00
	Prepare jury selection materials; list for bias; hardship tables; correspondence re: missing jury questionnaire (E. Danielsen)	2	300.00	600.00
	Process jury spreadsheets; update cause/bias, and follow up tables (E. Danielsen)	7	300.00	2,100.00
4/8/2008	Read and rank juror questionnaires from 2nd panel (L. Meihls)	8	400.00	3,200.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Danielsen)	6	300.00	1,800.00
4/9/2008	Organize voir dire material, organize and compile Hyatt hardship, jury selection materials, press boards, seating chart (R. Foust)	1	125.00	125.00
4/9/2008	Process jury spreadsheets; create, update cause/bias and follow up tables (E. Danielsen)	14.5	300.00	4,350.00

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

Invoices are due on presentation. All balances 30 days past due will be charged a service fee of 1.5% per month (18% per year).

Balance Due

3835
AA005499

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.
6/12/2008 2278

File No. MCW-0703 (Hyatt v. FTB)

Case
Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
4/10/2008	Read and rank juror questionnaires for Panel 2 (L. Meihls)	9	400.00	3,600.00
	Prepare list of jurors to be excused for hardships that both sides agreed to; Prepare list of jurors that Hyatt will not agree to excuse (L. Meihls)	5.5	400.00	2,200.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Danielsen)	9.5	300.00	2,850.00
	Enter juror questionnaires into summary spreadsheets; Enter information into hardship table; create jury selection notebook and voir dire note cards (N. Niirio at reduced rate)	3	150.00	450.00
	Process juror questionnaires into summaries (N. Haydon-Khan)	3	150.00	450.00
	Process juror questionnaires into summary spreadsheets (K. Newell)	3	150.00	450.00
4/11/2008	Continue to read and rank juror questionnaires; Update hardship and cause tables for Panel 2; Finalize list of jurors who claim racial bias (L. Meihls)	14.5	400.00	5,800.00
	Process juror questionnaires into summary spreadsheets (K. Newell, N. Haydon-Khan and K. Smith at reduced rate)	8.5	150.00	1,275.00
	Prepare jury selection materials including, make labels, prepare table for voir dire follow-up questions (K. Smith at reduced rate)	3	150.00	450.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Danielsen)	14	300.00	4,200.00
	Enter juror questionnaires into summary spreadsheets; Enter information into hardship table; create jury selection notebook and voir dire note cards (N. Niirio at reduced rate)	5	150.00	750.00
4/12/2008	Update list of jurors for follow-up voir dire; Review Hyatt's list of jurors to excuse and provide recommendations (L. Meihls)	18	400.00	7,200.00
	Enter juror questionnaires into summary spreadsheets and prepare jury selection materials, including make labels for post-its, prepare table for voir dire follow-up questions (K. Smith at reduced rate)	14	150.00	2,100.00
	Process jury spreadsheets; update cause/bias and follow up tables (E. Danielsen)	18	300.00	5,400.00
	Enter juror questionnaires into summary spreadsheets; Enter information into hardship table; create jury selection notebook and voir dire note cards (N. Niirio at reduced rate)	2	150.00	300.00
	Process juror questionnaires into summaries (N. Haydon-Khan)	1.5	150.00	225.00
4/12/2008	Insert rankings in table (N. Haydon-Khan)	3	150.00	450.00
	Create tables for voir dire follow-up questions (K. Newell)	3.5	150.00	525.00
	Prepare jury selection materials: labels, pressboards (K. Newell)	2.75	150.00	412.50
	Process juror questionnaires into summary spreadsheets (K. Newell)	2.5	150.00	375.00
	Revise summary spreadsheets (K. Newell)	6.75	150.00	1,012.50
4/13/2008	Travel from Los Angeles to Las Vegas (E. Danielsen)	1	300.00	300.00
	Process jury spreadsheets; update cause/bias and follow up tables; make seating charts (E. Danielsen)	2.5	300.00	750.00

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

Invoices are due on presentation. All balances 30 days past due will be charged a service fee of 1.5% per month (18% per year).

Balance Due

3836
AA005500

Bill To

Pat Lundvall
McDonald Carano & Wilson
100 West Liberty Street, 10th Floor
P.O. Box 2670
Reno, Nevada 89505-2670

Invoice

Date Invoice No.
6/12/2008 2278

File No. MCW-0703 (Hyatt v. FTB)

Case

Hyatt v. Franchise Tax Board

Date	Description	Hours	Rate	Amount
	Travel to Las Vegas (L. Meihls)	1	400.00	400.00
	Finalize list for follow-up voir dire for all potential jurors; Finalize summaries for Panels 1 and 2 with highlights; Finalize hardship and cause tables for court (Both Panels); Finalize labels with rankings (L. Meihls)	7	400.00	2,800.00
	Create tables for voir dire follow-up questions (K. Newell)	2.25	150.00	337.50
4/14/2008	In-court jury selection and preparation for next day (L. Meihls)	8.75	400.00	3,500.00
	Update cause table for panel 2 (E. Danielsens)	1	300.00	300.00
	Assist with in-court jury selection (E. Danielsens)	8.5	300.00	2,550.00
4/15/2008	In-court jury selection and preparation for next day (L. Meihls)	9	400.00	3,600.00
	Review notes from jury selection and draft specific follow up questions for voir dire (E. Danielsens)	1.75	300.00	525.00
	Assist with in-court jury selection (E. Danielsens)	8.5	300.00	2,550.00
4/16/2008	In-court jury selection and begin summary of seated jury (L. Meihls)	9	400.00	3,600.00
	Assist with in-court selection (E. Danielsens)	6	300.00	1,800.00
4/17/2008	Travel to Los Angeles (E. Danielsens)	1	300.00	300.00
	Finalize jury summary; Attend rehearsal of opening statement and provide feedback (L. Meihls)	4	400.00	1,600.00
	Travel to Los Angeles (L. Meihls)	1	400.00	400.00
	Total Professional Services			96,925.00
	OUT OF POCKET EXPENSES			
	Travel Expenses - Airline		657.00	657.00
	Travel Expenses - Lodging		1,255.99	1,255.99
	Ground Transportation		470.18	470.18
	Meals		187.50	187.50
	Total Out of Pocket Expenses			2,570.67

TRIAL PARTNERS TAX ID 72-1562949

Total This Invoice

\$99,495.67

Invoices are due on presentation. All balances 30 days past due will be charged a service fee of 1.5% per month (18% per year).

Balance Due

\$99,495.67

3837

AA005501

Litig@tion Services & Technologies
1640 W. Alta Drive, Suite 4
Las Vegas, NV 89106
Phone: 702-648-2595 Fax: 702-631-7351

Pat Lundvall, Esq.
McDonald Carano Wilson LLP
P.O. Box 2670
Reno, NV 89505

INVOICE

Invoice No.	Invoice Date	Job No.
829039	7/29/2008	88907
Job Date	Case No.	
3/5/2008	A382999	
Case Name		
Hyatt vs. Franchise Tax Board of the State of California		
Payment Terms		
Due upon receipt		

11194-1

TRIAL PREPARATION/TRIAL PRESENTATION

Week 7-21-08 to 7-27-08

8,200.00

TOTAL DUE >>>

\$8,200.00

AFTER 8/28/2008 PAY

\$9,020.00

Trial preparation/presentation services are as follows:

Trial technician = \$1,500.00 per day *
Perp time for closing arguments = \$150.00 per hr.
Printer = 1 @ \$100.00 weekly
Power switch = N/C
Elmo projection device = N/C

RECEIVED

AUG 04 2008

MCW LLP - Accounting Dept.

*Ok to pay
Per blanket approval of
PL/JOB on 7/15/08*

Thank you for your business!



*Billing issues must be received in writing within 30 days of invoice date.

Tax ID: 88-0428399

Phone: 775-788-2000 Fax: 775-788-2020

Please detach bottom portion and return with payment.

3838

AA005502



CT

a Wolters Kluwer business

www.ctlegalsolutions.com

Invoice

Bill To:

Craig Macrae
McDonald Carano Wilson LLP
100 West Liberty
10th Floor
Reno NV 89501

Ship To:

Craig Macrae
McDonald Carano Wilson LLP
100 West Liberty
10th Floor
Reno NV 89501

FOR INQUIRIES CONTACT:

Imelda Bacani
C T Summation
425 Market Street
7th Floor
San Francisco CA 94105

Phone: (415)442-0404 Fax: (415)442-0403
Attention: Imelda Bacani
(Federal Tax ID# 51-0006522)

INVOICE NUMBER

5127665-RI

INVOICE DATE

04/28/09

ORDER NUMBER

7547041 SO

ORDER DATE

04/28/09

CUSTOMER NUMBER

1415252

CUSTOMER REFERENCE - 1

CUSTOMER REFERENCE - 2

SHIP DATE

04/28/09

REQUESTED BY

Craig Macrae

AMOUNT DUE

\$ 5,872.00

Page 1 of 1

Summation iBlaze - Maintenance 10 Node Network
Maintenance Ends: 2/6/2010

Summation iBlaze - Tradeup 10 Node Network

Installation Code: 24F-010gv-174289x Version 2.9

Retires: 24-005-165953

SUBTOTAL

11194-1 \$2541.50 for upgrade

SUMMARY

Summation software
licences - 60/40 U.S. Dollars

15510 - 1 1524.90
- 2 1016.60

51150 - 1 473.40
- 2 315.60

Okay as above
RES

Imelda Bacani
C T Summation
425 Market Street
7th Floor
San Francisco CA 94105



3839

AA005503

Honorable A. William Maupin
Nevada Supreme Court, Ret.

PrivateTrials.com

Honorable Gene T. Porter
8th Judicial District Court, Ret.

March 26, 2012

VIA FACSIMILE ONLY: (775) 788-2020

James W. Bradshaw, Esq.
McDonald Carano Wilson L.L.P.
100 West Liberty Street, 10th Floor
Reno, Nevada 89501

**RE: COURTROOM RESERVATION
(March 29, 2011 and May 2, 2012)**

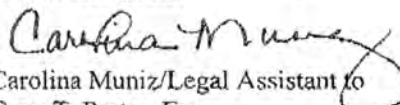
Dear Mr. Bradshaw,

Please allow this letter to serve as confirmation of your reservation of our courtroom facilities only for your two-day training event scheduled to begin at 9:00 a.m. on Thursday, March 29, 2012 and concluding on Wednesday, May 2, 2012 at 9:00 a.m. Our fee for this service is \$2,000.00 per day, for a total of \$4,000.00 for both days. Attached please find our Invoice No. 1609 reflecting the same and a copy of our W-9.

Thank you for retaining this office to handle this matter for you. We look forward to seeing you and your staff on March 29th. There is plenty of free parking under the building accessed off 8th Street. Should you have any questions or need anything further, please do not hesitate to call.

Very truly yours,

PrivateTrials.com


Carolina Muniz/Legal Assistant to
Gene T. Porter, Esq.

:cam

Arbitration • Mediation • Private Jury Trials • Litigation Support

701 Bridger Avenue, Suite 570 • Las Vegas, NV 89101
phone: 702.932.2600 • Facsimile: 702.932.2601 • Website: www.private Trials.com

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701 Bridger Avenue
Suite 570
Las Vegas, NV 89101**Invoice**

Date	Invoice #
3/26/2012	1609

Bill To
MCDONALD CARANO WILSON

TAX ID NO. 26-4096970

Date	Description	Time	Amount
03/26/2012	COURTROOM RENTAL FEE FOR FULL DAY ON MARCH 29, 2012	8.00	2,000.00
03/26/2012	COURTROOM RENTAL FEE FOR FULL DAY ON MAY 2, 2012	8.00	2,000.00
		Payments/Credits	\$0.00
Time is calculated at a rate of \$500.00 per hour		Balance Due	\$4,000.00

UNLV | WILLIAM S. BOYD SCHOOL OF LAW

UNIVERSITY OF NEVADA, LAS VEGAS

INVOICE

May to pay?
Yes JWB
#11194-1

DATE: 6/14/12

INVOICE NO: #39

MCDONALD CARANO WILSON LLP
ATTN: JIM BRADSHAW
100 WEST LIBERTY STREET 10TH FLOOR
RENO NEVADA 89501

USE OF MOOT COURT ON FRIDAY, JUNE 1, 2012 FROM 10:00AM TILL
4:00PM AND WEDNESDAY, JUNE 13, 2012 FROM 10:00AM TILL 4:00PM
PLUS 5 PARKING PASSES FOR EACH EVENT.

PLEASE PAY THIS AMOUNT:

\$1,520.00

RECEIVED

JUN 21 2012

MCW LLP - Accounting Dept

Make all checks payable to: **BOARD OF REGENTS**
and mail to office below. Please show invoice
number on your remittance or return a copy of this
invoice with payment.

University of Nevada, Las Vegas
TAX # 88-6000024



UNLV WILLIAM S. BOYD
SCHOOL OF LAW

c/m 11194-1

RECEIVED

APR 19 2017

MCW LLP - Accounting Dept.

DATE: April 18, 2017

INVOICE # 101

FOR: Thomas & Mack Moot
Court Facility

ATTN:

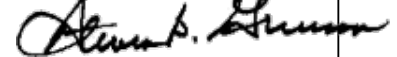
Karen Surowiec
McDonald Carano
2300 West Sahara Avenue
Suite 1200
Las Vegas, NV 89102

DESCRIPTION	AMOUNT
Thomas & Mack Moot Court Room 2 hours @ \$93.75 April 27, 2017 from 10:00 a.m. – 12:00 p.m.	\$187.50
Technical support	\$15.00
Reserved parking @ \$3.65 per car	\$29.20
Pat Lundvall, Jim Bradshaw, Scott DePeel, Bill Hilson, Robert Eisenberg, Debbie Leonard, Adam Hosmer-Henner, and Rory Kay	
TOTAL	\$231.70
BALANCE DUE	\$231.70

Please make all checks payable to the **UNLV Board of Regents**.

MAIL TO:

UNLV William S. Boyd School of Law
Attn: Christine Smith
4505 S. Maryland Parkway
Box 451003
Las Vegas, NV 89154-1003



CONFILE

Mark A Hutchinson (4639)
HUTCHISON & STEFFEN, PLLC
Peccole Professional Park
10080 West Alta Drive, Suite 200
Las Vegas, Nevada 89145
Telephone: (702) 385-2500
Facsimile: (702) 385-2086
mhutchison@hutchlegal.com

Peter C. Bernhard (734)
KAEMPFER CROWELL
1980 Festival Plaza Drive, Suite 650
Las Vegas, NV 89135
(702) 792-7000
pbernhard@kcnvlaw.com

Attorneys for Plaintiff Gilbert P. Hyatt

**DISTRICT COURT
CLARK COUNTY, NEVADA**

GILBERT P. HYATT,

Plaintiff,

v.

FRANCHISE TAX BOARD OF THE
STATE OF CALIFORNIA, and DOES 1-100
inclusive,

Defendants.

Case No. 98A382999

Dept. No. X

HEARING NOT REQUESTED

**PLAINTIFF GILBERT P. HYATT'S
MOTION TO STRIKE, MOTION TO
RETAX AND, ALTERNATIVELY,
MOTION FOR EXTENSION OF TIME
TO PROVIDE ADDITIONAL BASIS TO
RETAX COSTS**

Plaintiff Gilbert P. Hyatt ("Plaintiff" or "Hyatt") hereby files this Motion to Strike
Defendant Franchise Tax Board's (the "FTB") Memorandum of Costs, Motion to Retax Costs,
and, alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs.

///

///

1 **1. Introduction.**

2 Hyatt requests that this Court strike, immediately with no further consideration, the FTB's
3 memorandum of costs filed five days ago, on February 26, 2020 seeking over \$2.2 million in
4 asserted costs. The FTB also filed *17 volumes* of documents appended to the memorandum. The
5 FTB's filing is in direct contradiction to this Court's ruling and final judgment entered in this case
6 on February 21, 2020. The Court ruled that:

7 This Court further concludes that consistent with the orders of the
8 higher courts, as a matter of law and equity, there is no prevailing
9 party in this action and neither party is entitled to an award of costs
or attorney's fees.

10 (Judgement at 9.)

11 The FTB and its counsel McDonald Carano, LLP—acting in complete disregard of the
12 Court's Judgment—filed a request asking the Court to award the FTB \$2,262,815.56 in costs.¹
13 The FTB's filing was improper, in bad faith, and must be stricken. Neither the Court nor Hyatt
14 should have to incur significant time and resources addressing the FTB's 14-category cost request
15 and its 17-volume appendix. The specific issue extensively briefed and submitted by the parties
16 on October 14, 2019, was whether either party, Hyatt or the FTB, was the prevailing party and
17 entitled to an award of costs or attorney's fees in this action. The Court answered that question
18 explicitly with no room for interpretation—there was no prevailing party and no party is entitled to
19 an award of costs or attorney's fees. The Court's Judgment could not have been clearer.

20 The Court has the power to strike “redundant, immaterial, impertinent, or scandalous”
21 pleadings under NRCP 12(f), in addition to its inherent powers to control its docket. *See*
22 *Blackjack Bonding v. City of Las Vegas Municipal Court*, 116 Nev. 1213, 1218-19 (2000)
23 (addressing a court's broad inherent powers). The Court should exercise that power here and

24 ¹ In a separate written communication to Hyatt's counsel on February 27, 2010, FTB has expressed that it also
25 intends to file a motion for an award of attorneys' fees, asserting the same theories along with Nevada jurisprudence
26 on offers of judgment. In that communication, FTB counsel also acknowledges that its Memorandum of Costs is
27 intended to protect it from any assertion that it has waived its rights to claim costs, while it decides whether to file
28 any post-judgment motions challenging this Court's February 20, 2020, final judgment, and whether to file any
appeal of that judgment. If this is the case, then the FTB should agree to hold its Memorandum of Costs in abeyance,
pending the expiration of all deadlines for post-trial motions and appeals, or final decisions on any such motions or
appeals that may be filed. This would alleviate the time and expense of having Hyatt and the Court expend their
resources on litigating the Memorandum of Costs on its merits.

1 immediately strike from the record the FTB's memorandum of costs and its 17-volume appendix.
2 As addressed below, and only in the alternative, if the Court were to require Hyatt to address and
3 respond to the FTB memorandum of costs and its 17-volume appendix, the process will take six
4 months or longer and incur significant time, resources, and expense.

5 By way of comparison, after Hyatt prevailed in the jury trial in this case in 2008 and
6 judgment was entered in his favor, the FTB sought to retax Hyatt's requested costs covering the
7 then 10-year long litigation. That process took a year-and-a-half, with a special master appointed
8 to review the extensive costs requests and consider arguments made by each party as to various
9 categories of costs. Ultimately, the special master presented a report to this Court with
10 recommendations on awarding of costs. Now that the parties have completed a 22-year litigation,
11 the process is likely to take at least six months or longer and incur even greater resources and
12 expense. But there is no reason to place this burden on the parties and the Court because the
13 Court has already ruled that neither party is entitled to an award of costs or attorney's fees.

14 Hyatt asks that the Court act swiftly and strike the FTB's memorandum of costs and its
15 17-volume appendix with no further consideration or submissions by the parties. No further
16 resources of the Court or the parties should be expended on this matter. *See* NRCP 1 ("These
17 rules . . . should be construed, administered, and employed by the court and the parties to secure
18 the just, speedy, and inexpensive determination of every action and proceeding.").

19 In the event the Court does not summarily strike the FTB's memorandum of costs, and out
20 of an abundance of caution, Hyatt herein also moves in accord with NRS 18.110(4) to retax the
21 cost sought by the FTB. Based on the three-day deadline under NRS 18.110(4), Hyatt only has
22 time to assert *pro forma* objections to the costs sought by the FTB, the most significant of which
23 is that this Court has already determined that the FTB is not entitled to costs. All other objections
24 to the costs sought by the FTB are reserved and will be addressed, if necessary, in a supplemental
25 filing.

26 *In the alternative, and only in the alternative*, if the Court does not immediately strike the
27 FTB's memorandum of costs or summarily grant Hyatt's motion to retax as requested above,
28 Hyatt requests that in accord with NRCP 6(1)(B) the Court extend the time Hyatt has to file a new

1 motion to retax the costs or supplement this motion. Good cause exists for the requested
2 extension because under NRS 18.110(4) a party has only three days to file a motion to retax costs.
3 In the unlikely event the Court decides to entertain consideration of the FTB's memorandum of
4 costs, Hyatt's three days expires today, March 2, 2020. Hyatt cannot reasonably oppose the
5 FTB's \$2.2 million cost request that is supported by a 17-volume appendix on three days' notice.
6 In the event the Court determines it is necessary to address the merits of the FTB's memorandum
7 of costs, Hyatt requests that the Court set a reasonable briefing schedule for the motion to retax.
8 Specifically, Hyatt requests that he be given 90 days after the Court issues its order on the relief
9 sought here to file supplemental papers supporting a detailed motion to retax. Hyatt requests FTB
10 opposition be due 60 days after Hyatt's supplemental papers are filed, and that Hyatt's reply
11 papers be filed due 30 days after the FTB opposition is filed.

12 **2. The FTB's memorandum of costs and supporting appendix should be stricken**
13 **forthwith based on the Court's Judgment entered on February 21, 2020.**

14 NRCP 12(f) empowers the Court to "strike from a pleading an insufficient defense or any
15 redundant, immaterial, impertinent, or scandalous matter." The Court may do so on its own or
16 based on a motion filed by a party. As demonstrated previously, the Court also has the inherent
17 power to control its docket. The Court must exercise these powers now, without delay, given the
18 FTB's shockingly bold disregard of the Court's Judgment and the accompanying expenditure of
19 time, energy, and resources that will be required by the Court and the parties to address the merits
20 of the FTB's \$2.2 million cost request (and apparently an attorney's fee motion FTB counsel also
21 intends to file).

22 The FTB's February 26, 2020 memorandum of costs is a rogue filing, and is "immaterial,
23 impertinent, or scandalous" in light of the Judgment entered by the Court days earlier on February
24 21, 2020. The FTB's filing should be stricken immediately. As quoted above, the Judgment
25 forbids any consideration that the FTB be awarded costs as the Judgment could not be more clear
26 that "there is no prevailing party in this action and neither party is entitled to an award of costs or
27 attorney's fees." (Judgment at 9.) The FTB simply and contemptuously ignored the Court's
28 ruling.

1 The Court’s determination that neither party was a prevailing party and that neither party
2 is entitled to costs or attorney’s fees is not unique. Hyatt addressed this issue in his October 14,
3 2019 brief. (Hyatt Brief (October 14, 2019) at 23-25.) Further, the Nevada Supreme Court has
4 held that no costs are to be awarded where there is no prevailing party. *See Eberle v. State ex rel.*
5 *Redfield Tr.*, 108 Nev. 587, 590-91, 836 P.2d 67, 69. (1992) (holding that the district court erred
6 in awarding expert witness fees and costs to respondent when neither party to the action
7 prevailed).

8 The FTB’s memorandum of costs does not even address the clear language in the Court’s
9 Judgment denying costs to both sides after finding there is no prevailing party. Rather, the FTB’s
10 memorandum of costs misrepresents that “Judgment was in favor of the FTB” and then
11 misrepresents NRS 18.110 by suggesting that it supports the FTB’s request for costs in this case.
12 (See Memorandum at 1.) To justify its rogue filing the FTB apparently draws a distinction
13 between the language “party in whose favor judgment is rendered” and “prevailing party” as used
14 in NRS 18.110. This is just wrong, based on the explicit language in the statute and the holding
15 in *Eberle*. One must “prevail” to be entitled to costs, and the Court has already determined there
16 is no prevailing party in this case.

17 Setting aside that the FTB ignores the Court’s decision, which is the law of the case and
18 settles the question of the FTB’s right to seek costs in the case, the very statute the FTB cites in
19 its memorandum of costs underscores the bad-faith nature of the FTB’s filings. NRS 18.110
20 makes no distinction between a “prevailing party” and “a party in whose favor judgment is
21 rendered” relative to awarding costs.

22 Section 2 of NRS 18.110 provides: “The *party in whose favor judgment is rendered* shall
23 be entitled to recover the witness fees Issuance or service of subpoena shall not be necessary
24 to entitle a *prevailing party* to tax, as costs, witness fees” (Emphasis added.)

25 Section 4 of NRS 18.110 provides: “Within 3 days after service of a copy of the
26 memorandum, the adverse party may move the court . . . to retax and settle the costs, notice of
27 which motion shall be filed and served on *the prevailing party* claiming costs.” (Emphasis
28 added.)

1 Therefore, the statutory language of NRS 18.110 uses interchangeably the description
2 “prevailing party” and “party in whose favor judgment is rendered” in identifying who may be
3 awarded costs. The party “claiming costs” through a memorandum of costs must be the
4 “prevailing party.” The FTB’s memorandum of costs uses language similar to the “party in
5 whose judgment is rendered” language of NRS 18.110 to intentionally ignore the Court’s decision
6 and Judgment that the FTB is not a “prevailing party” and therefore cannot recover costs.

7 But as shown by a plain reading of the statute, a “party in whose favor judgment is
8 rendered” is the same as a “prevailing party” under NRS 18.110. Indeed, NRS 18.050 vests
9 discretion in the district court to award costs only to a “prevailing party.”

10 If this is not clear enough, which it is, the Nevada Supreme Court addressed this language
11 in *Eberle* holding as follows:

12 We turn to a discussion of the merits of respondents' motion for
13 costs. Pursuant to NRS 18.110(1), costs, including witness fees, can
14 be recovered by "[t]he party *in whose favor judgment is rendered*."
15 Appellants assert that because this court found the issues on appeal
16 to be moot, there is no party in whose favor judgment was rendered.
17 We agree.

18 ...

19 In our opinion, under these peculiar circumstances, *neither party*
20 *prevailed in this action*; the action was terminated by the
21 legislature. Thus, the district court erred in awarding expert witness
22 fees and costs to respondents.

23 *Eberle*, at 590-91 (Emphasis added).

24 Several other sections of Chapter 18 of NRS governing the award of both attorney’s fees
25 and costs reference “prevailing party” status as the bases for the awards. *See* NRS 18.010
26 (“award of attorney's fees” to “prevailing party”); NRS 18.020 (“cases in which costs allowed
27 prevailing party”); NRS 18.025 (“court not to refuse to award attorney’s fees or costs solely
28 because public officer or agency is prevailing party”); NRS 18.050 (“discretion of court in
allowing costs” to “prevailing party”). Thus, the repeated use of “prevailing party” throughout
Chapter 18 of NRS governing the award of both attorney’s fees and costs underscores that the
FTB can seek neither attorney’s fees nor costs when the district court has expressly determined
that the FTB is not a prevailing party.

1 In short, the Court has concluded as a matter of law and equity that the FTB is not a
2 prevailing party and thus is foreclosed from seeking an award of costs. The FTB's attempted
3 sleight-of-hand seeking to manipulate and misstate the language of NRS 18.110 does not alter this
4 Court's conclusion that no party prevailed in this action and that no party is entitled to costs.

5 Hyatt therefore seeks an immediate order from the Court striking the FTB's memorandum
6 of costs and its 17-volume appendix. There is no reason for the Court and the parties to spend six
7 months or longer (as they did in 2008 and 2009) addressing and arguing over the line items in the
8 FTB's rogue memorandum. The Court has the authority to strike the FTB's bad faith filing and
9 should do so with no further consideration.

10 **3. Hyatt formally moves to retax the FTB's memorandum of costs.**

11 NRS 18.110(4) provides that a motion to retax cost must be filed three days after a
12 memorandum of costs is filed. The FTB filed its memorandum of costs on February 26, 2020.
13 Hyatt's motion to retax is therefore due today, March 2, 2020.

14 To the extent the FTB's memorandum of costs is not summarily stricken by the Court,
15 Hyatt herein moves to retax all of the costs sought by the FTB on the basis that the Court has
16 already determined that the FTB is not entitled to recover any costs in this case. (Judgment at 9.)
17 The Court's prior ruling is dispositive, and the FTB's requests for costs must therefore be retaxed
18 with the summary granting of Hyatt's motion to retax (again only in the event the Court does not
19 strike the FTB's memorandum of costs as requested above).

20 In the event the Court does not summarily grant Hyatt's motion to retax all of the costs
21 sought by the FTB, Hyatt will submit specific objections and arguments to the various categories
22 of costs sought by the FTB. The FTB's memorandum of costs seeks recovery under 14 of the 17
23 categories identified in NRS 18.005, totaling over \$2.2 million.² The request is supported by a
24 17-volume appendix. Hyatt hereby preserves all additional objections to the FTB's requested
25 costs, and, if necessary, will supplement his motion to retax cost with specific objections in a

26 _____
27 ² The FTB requests costs under the following subparts of 18.005: (1) Clerk's Fees, (2) Reporter's Fees for
28 Depositions, (3) Juror's fees and expenses, (4) Fees for witnesses, (5) Expert witnesses, (7) Service of process, (8)
Official reporter, (11) Telecopies, (12) Photocopies, (13) Long Distance Telephone Calls, (14) Postage, and (15)
Travel and lodging.

1 supplemental filing and/or at oral argument.

2 Hyatt, however, cannot reasonably present to the Court in three days specific objections
3 and arguments to the FTB's 14 categories of costs, nor can he in that time adequately review the
4 17-volume appendix to determine whether the FTB sufficiently supported its various costs
5 requests. Nor should Hyatt have to do so based on the Judgment already entered by the Court
6 denying the FTB costs. Nonetheless, to the extent the Court entertains further argument on the
7 FTB's memorandum of costs, Hyatt will supplement this motion to retax and address each of the
8 14 categories for which the FTB requests an award of costs.

9 **4. *Alternatively, if the FTB's memorandum of costs is not summarily stricken (and if***
10 ***Hyatt's motion to retax is also not summarily granted) Hyatt requests an extension***
11 ***of the time under NRCP 6 to file supplemental papers supporting his motion to***
12 ***retax.***

13 NRCP 6 governs motions to extend the time for filing of court documents. It provides
14 that "for good cause" the Court can extend the time by which a party must complete an act within
15 a specified time. Here good cause exists to extend the time by which Hyatt must file papers
16 supporting his motion to retax the \$2.2 million in costs sought by the FTB—to the extent the Court
17 decides to entertain argument on the FTB's memorandum of costs.

18 NRS 18.110(4) gives a responding party only three days to file a motion to retax a
19 properly filed memorandum of costs. The statute also states that the motion can be heard on two
20 days' notice. Neither of these time frames are reasonable in an ordinary case, and counsel will
21 typically stipulate to a reasonable schedule.

22 Here, the task of addressing the FTB's memorandum of costs and 17-volume appendix
23 covering a 22-year litigation is far from ordinary. Again, 12 years ago the parties grappled with
24 the issue of awarding of costs after only a mere 10 years of litigation. That process took a year-
25 and-a-half and the appointment of a special master who considered extensive briefing and
26 argument by the parties and ultimately issued a report to the Court containing recommendations
27 on requested costs.

28 To the extent the Court is even considering requiring that Hyatt address the merits of the
FTB's rogue memorandum of costs and undertake the significant work it will entail (as opposed

1 to striking the filing), Hyatt requests a 90-day continuance to supplement his motion to retax
2 under NRS 18.110(4). Hyatt requests an extension of 90 days after the Court issues an order
3 signifying that the Court will consider the FTB's memorandum of costs to file supplemental
4 documents and a detailed motion to retax cost. Hyatt then requests a briefing schedule with the
5 FTB opposition due 60 days after Hyatt files his detailed motion, and Hyatt's reply papers due 30
6 days after the FTB files its opposition.

7 **5. Conclusion.**

8 The FTB has defied the Court's Judgment by filing its memorandum of costs asserting it
9 is entitled to costs in this case. The Court should strike the FTB's filing and its 17-volume
10 appendix so that neither the Court nor Hyatt need expend further time and resources addressing
11 an issue the Court already decided. The Judgment determined that neither side was the prevailing
12 party and neither side was entitled to costs. This is the law of the case. Moreover, NRS 18.110,
13 the very statutory authority the FTB relies on in filing its memorandum of costs, authorizes only a
14 prevailing party to be awarded costs. Hyatt requests that the Judgment be enforced by the Court
15 striking the FTB's bad faith filing.

16 If the Court does not summarily strike the FTB's memorandum of costs, Hyatt requests
17 that the Court summarily grant Hyatt's motion to retax on the basis that the Court has already
18 decided that the FTB is not a prevailing party and not entitled to any costs.

19 Alternatively, in the unlikely event that the Court intends to consider or entertain
20 arguments as to the specific costs sought by the FTB, Hyatt requests a 90-day extension to file

21 ///

22 ///

23 ///

24 ///

25 ///

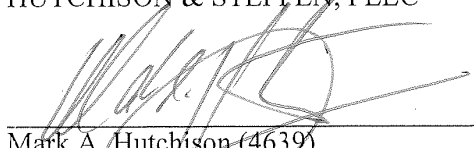
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1 supplemental papers supporting a detailed motion to retax costs in which he will address the
2 specific costs requested by the FTB.

3 Dated this 2nd day of March, 2020.

HUTCHISON & STEFFEN, PLLC

4
5 
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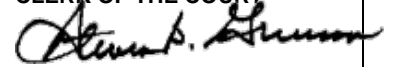
13 *Attorneys for Plaintiff Gilbert P. Hyatt*
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1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am an employee of Hutchison & Steffen, PLLC
3 and that on this 2nd day of March, 2020, I caused the above and foregoing documents entitled
4 **PLAINTIFF GILBERT P. HYATT'S MOTION TO STRIKE, MOTION TO RETAX AND,**
5 **ALTERNATIVELY, MOTION FOR EXTENSION OF TIME TO PROVIDE**
6 **ADDITIONAL BASIS TO RETAX COSTS** to be served through the Court's mandatory
7 electronic service system, per EDCR 8.02, upon the following:
8

9 **ALL PARTIES ON THE E-SERVICE LIST**

10
11 /s/ Madelyn B. Carnate-Peralta
12 An employee of Hutchison & Steffen, PLLC
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DISTRICT COURT

CLARK COUNTY, NEVADA

GILBERT P. HYATT,

Plaintiff,

vs.

FRANCHISE TAX BOARD OF THE STATE
OF CALIFORNIA, and DOES 1-100, inclusive,

Defendants.

Case No.: 98A382999

Dept. No.: X

**FTB's MOTION FOR ATTORNEY'S
FEES PURSUANT TO NRCP 68**

(ORAL ARGUMENT REQUESTED)

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1 In compliance with the Nevada Supreme Court's August 5, 2019 Order of Remand,
2 which was based upon the U.S. Supreme Court's May 13, 2019 decision in *Franchise Tax*
3 *Board of California v. Hyatt*, 587 U.S. ___, 139 S. Ct. 1485, 1499 (2019), this Court has now
4 vacated the previous judgment in favor of plaintiff Gilbert P. Hyatt ("Hyatt") and entered
5 judgment in favor of defendant Franchise Tax Board of the State of California ("FTB")
6 against Hyatt on all claims asserted in his Second Amended Complaint (the "Judgment").

7 Nearly twelve years before these recent events, FTB served an offer of judgment
8 upon Hyatt to resolve the entire lawsuit. In the intervening years between FTB's offer of
9 judgment and this Court's recent Judgment, the parties spent millions of dollars attending
10 countless hearings, litigating in multiple forums, and taking several appeals of lower court
11 decisions. Across that same time, FTB made numerous attempts to resolve this lawsuit,
12 but each was rebuffed by Hyatt.

13 Accordingly, and having spent millions of dollars defending itself in a sister state in
14 which it was found to be immune from suit, FTB now moves for recovery of its attorney's
15 fees pursuant to NRCP 68 since Hyatt failed to meet or exceed the proffered amount found
16 in the offer of judgment.¹ These attorney's fees are only those incurred in defending this
17 case and only those incurred after service of FTB's offer of judgment. This Motion is timely
18 since it is filed within 20 days of notice of entry of the Judgment.²

19 Because of the complexity of this matter and the voluminous nature of the underlying
20 invoices and supporting documentation, FTB recommends and requests a bifurcated
21 approach to considering this Motion. First, under NRCP 68, the Court should consider
22

23
24 ¹ FTB's offer of judgment was also served pursuant to NRS 17.115. Because the
25 Nevada Legislature repealed that statute in 2015, FTB seeks recovery only through NRCP
68.

26 ² FTB filed its Verified Memorandum of Costs in compliance with NRS 18.110 on
27 February 26, 2020. If the Court denies FTB entitlement to costs under NRS Chapter 18,
28 then FTB seeks recovery of its post-offer of judgment costs pursuant to NRCP 68, which
serves as the foundation to this Motion.

Hyatt's liability for any post-offer of judgment attorney's fees and costs pursuant to relevant authorities presented in this Motion. Second, if the Court determines that Hyatt is liable under NRCP 68, the Court should then determine the amount of attorney's fees and/or costs that may be awarded pursuant to NRCP 68 and *Brunzell v. Golden Gate National Bank*. Indeed, in his recently filed Motion to Retax FTB's Costs, Hyatt suggested that a bifurcated approach would be helpful in this case for both the Court and the parties.³ As such, FTB agrees with Hyatt and recommends the bifurcated approach to this Motion as well.

This Motion is based upon the following points, authorities and exhibits, all pleadings and papers on file herein, and any argument permitted by the Court at hearing on this matter.

Dated this 13th day of March, 2020.

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/s/ Pat Lundvall

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Franchise Tax Board of the State of California*

³ Specifically, Hyatt noted that review of FTB's billing invoices and other supporting documentation would take "six months or longer" and consume "significant time, resources, and expense" of the parties. See Plaintiff Gilbert Hyatt's Motion to Strike, Motion to Retax And, Alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs at 3:2-4. Accordingly, Hyatt recommended that the Court first consider Hyatt's liability for FTB's costs, and then if the Court determined he was liable, Hyatt would submit a "supplemental filing" discussing the amounts of FTB's costs. *Id.* at 3:19-4:11. FTB agrees with Hyatt and recommends the bifurcated approach for this Motion as well.

MEMORANDUM OF POINTS AND AUTHORITIES

I. STATEMENT OF RELEVANT FACTS.

A. Hyatt's Tax Dispute And His Attempts At Tax Avoidance.

Hyatt is a former 23-year resident of California who received hundreds of millions of dollars in fees related to technology patents he once owned and developed in California. In 1992, Hyatt filed a California tax return stating he had ceased to be a California resident and had become a Nevada resident on October 1, 1991.

FTB, the State of California government agency responsible for collecting personal income tax, became aware of circumstances suggesting that Hyatt had not actually moved to Nevada on October 1, 1991, as he claimed. Accordingly, the FTB commenced an audit of Hyatt's 1991 return. The audit concluded that Hyatt did not move to Nevada until April 1992, and that he remained a California resident until that time. FTB accordingly determined that Hyatt owed approximately \$1.8 million in unpaid California income tax for 1991, plus penalties and interest. Because it was determined that Hyatt resided in California for part of 1992 yet paid no California taxes, the FTB also opened an audit for that year which concluded Hyatt owed an additional \$6 million in taxes and interest, plus further penalties. Disputes over these deficiency assessments between Hyatt and FTB over the validity of those audit determinations have consumed over two decades in California.

1. The Nevada litigation attempts to avoid Hyatt's California tax liability.

In January 1998, as California's administrative review of FTB's deficiency assessment was just beginning, Hyatt brought this lawsuit against FTB. In a Nevada state court, Hyatt alleged that the FTB had committed several torts in the course of auditing his tax returns. Hyatt sought compensatory and punitive damages. But Hyatt's lead claim was one that sought a declaratory judgment, asking a Nevada court to declare that he resided in Nevada during the periods relevant to FTB's audits. See **Exhibit A**, Complaint.

FTB began its defense of the Nevada litigation by asserting its immunity from the suit. FTB moved for summary judgment, arguing that it was entitled to immunity from suit in Nevada. The district court denied that motion, and FTB petitioned the Nevada Supreme

1 Court for a writ of mandamus, arguing FTB was immune from suit in Nevada courts. The
2 Nevada Supreme Court rejected FTB's claim of complete immunity, which set up the first
3 decision from the U.S. Supreme Court. *Franchise Tax Bd. of Cal. v. Hyatt (Hyatt I)*, 538
4 U.S. 488 (2003).

5 2. Hyatt files a second lawsuit in federal court seeking to avoid his
6 California tax liabilities.

7 Beyond the California tax proceedings and the case in front of this Court, Hyatt also
8 sued FTB in the United States District Court for the Eastern District of California. *See Hyatt*
9 *v. Chiang*, 2015 WL 545993 at *1 (E.D. Cal. Feb. 10, 2015). In that case, Hyatt claimed
10 FTB's efforts in processing his California administrative tax appeal violated his constitutional
11 rights under the due process and equal protection clauses. *See id.* He thus sought an
12 injunction barring FTB from "continuing the investigation and administrative proceedings
13 against him" and from "continuing to assess or threaten to assess [Hyatt], or collect or
14 threaten to collect from [Hyatt], taxes, penalties, or interest." *Id.*

15 Much like this case in Nevada, Hyatt went on the offensive seeking to interject
16 another court's ruling, this time from a federal district court, into the California tax
17 proceedings as a mechanism to avoid tax liability. The district court in the federal case
18 stated, "[i]t is evident that [Hyatt] seeks to void the tax or taxes assessed against him." *Id.*
19 at *6. But the federal district court was unconvinced regarding Hyatt's claims, and so it
20 dismissed the lawsuit against FTB. *See id.* Hyatt appealed to the United States Court of
21 Appeals for the Ninth Circuit, but that court also remained unconvinced by Hyatt's
22 arguments and instead affirmed the district court's dismissal of his case. *See Hyatt v. Yee*,
23 871 F.3d 1067, 1078 (9th Cir. 2017).⁴

24
25
26 ⁴ Attached at **Exhibit H** are copies of briefs filed with the Ninth Circuit Court of Appeals
27 offering details explaining the length of time the tax proceedings have consumed since Hyatt
28 first contested his tax liability to the State of California. As before FTB does not seek
recovery of any attorney's fees herein incurred in Hyatt's tax proceedings or its directly
related litigation.

1 B. FTB Sends An Offer Of Judgment to Hyatt, But He Rejects It to Go to Trial.

2 After the U.S. Supreme Court's decision in *Hyatt I*, the parties engaged in massive
3 discovery and pretrial proceedings. Those efforts are well-documented in the docket entries
4 for this case. **Exhibit B**, Docket as of March 13, 2020.

5 On November 26, 2007, nearly ten years after Hyatt filed suit and nearly twelve
6 years before this motion, FTB served an offer of judgment (the "Offer") upon Hyatt pursuant
7 to NRCP 68 and NRS 17.115 offering to settle this case for \$110,000, "inclusive of all pre-
8 offer, prejudgment interest, taxable costs and attorneys fees." See **Exhibit C**, Offer of
9 Judgment. FTB made the Offer after the parties conducted voluminous discovery in this
10 case and after discovery had closed.

11 As state before, from this case's very beginning, FTB contended that it was immune
12 from suit in Nevada courts and that Nevada could not exercise jurisdiction over FTB as a
13 California agency. See *Hyatt I*, 538 U.S. at 492 (noting FTB's summary judgment motion
14 "argued that the District Court lacked subject matter jurisdiction because principles of
15 sovereign immunity, full faith and credit, choice of law, comity, and administrative
16 exhaustion" required dismissal). Because of its belief that FTB was immune from suit in
17 Nevada, FTB explicitly made the Offer case concluding of the Nevada litigation: "This Offer
18 of Judgment shall apply to all claims asserted by Hyatt against FTB in the above referenced
19 action and if accepted, shall completely resolve this matter." Exh. C, Offer at 1:26-27; see
20 *a/so* Declaration of Pat Lundvall ("Lundvall Decl.") at ¶31, attached as **Exhibit D**. Hyatt
21 rejected the Offer. See Exh. D, Lundvall Decl. at ¶32.

22 After Hyatt's rejection, the parties did substantial additional work preparing the case
23 for trial. See Docket Report of Eighth Judicial District Court in Case No. 98-A382999,
24 attached as **Exhibit B**. Between FTB's Offer and trial, Hyatt filed nearly 20 pretrial motions.
25 See *id.* The trial itself began April 15, 2008 and lasted four months, covering over 75 trial
26 days. See *id.* The trial included 58 witnesses and over 2,789 multi-page exhibits. See Exh.
27 D, Lundvall Decl. at ¶23. Ultimately, a jury found in Hyatt's favor on all claims tried and with
28 interest and costs, the judgment was over \$490 million in money damages, the majority

1 coming from punitive damages. See *Franchise Tax Bd. of California v. Hyatt*, 130 Nev. 662,
2 674, 335 P.3d 125, 133-34 (2014).

3 C. Subsequent Appeals Reduce Hyatt's Original Judgment to Nothing.

4 FTB appealed the jury awards to the Nevada Supreme Court, which affirmed in part
5 and reversed in part the judgment in Hyatt's favor. *Id.* Notably, the Nevada Supreme Court
6 again rejected FTB's immunity contentions. *Id.* FTB again appealed to the U.S. Supreme
7 Court, which again granted certiorari on two questions. *Franchise Tax Bd. of Cal. v. Hyatt*
8 (*Hyatt II*), 136 S.Ct. 1277, 1280 (2016). Several states filed amicus briefs at both the
9 petition stage and merits stage in support of FTB, including the State of Nevada.

10 Thereafter, the U.S. Supreme Court reached different results on the two questions
11 presented. On one question the U.S. Supreme Court held that the Full Faith and Credit
12 Clause does not "permit [] Nevada to award damages against California agencies under
13 Nevada law that are greater than it could award against Nevada agencies in similar
14 circumstances." *Id.* at 1281. "In light of the constitutional equality among the states,"
15 "Nevada has not offered 'sufficient policy considerations' to justify the application of a
16 special rule of Nevada law that discriminates against its sister states." *Id.* at 1282. On the
17 second question, the U.S. Supreme Court divided equally on the issue of whether *Nevada*
18 *v. Hall*, 440 U.S. 410 (1979), should be overruled. *Id.* at 1279. Notably, *Nevada v. Hall*
19 addressed the question of whether one state is immune from the jurisdiction of a sister
20 state. *Id.*

21 On remand from the U.S. Supreme Court, and after supplemental briefing in which
22 FTB raised concerns about continuing hostile and discriminatory treatment in Nevada
23 courts, the Nevada Supreme Court issued a new decision. See *Franchise Tax Bd. of*
24 *California v. Hyatt*, 133 Nev. 826, 407 P.3d 717 (2017). From that decision, FTB once
25 again petitioned for certiorari which was granted and resulted in *Franchise Tax Bd. of Calif.*
26 *v. Hyatt (Hyatt III)*, 587 U.S. at ___, 139 S. Ct. at 1488 (2019).

27 In the *Hyatt III* opinion, the U.S. Supreme Court outlined the lengthy history of this
28 case and its factual predicate before concluding that Hyatt had no right to assert claims

1 against FTB in Nevada courts without the State of California's consent. See *id.* at 1492.
2 The U.S. Supreme Court stressed that "States' immunity from suit is a fundamental aspect
3 of the sovereignty" that States enjoy in our constitutional system and that the United States
4 Constitution "embeds interstate sovereign immunity within the constitutional design." *Id.* at
5 1493 and 1497. This echoed the U.S. Supreme Court's previous statement in *Hyatt II* that
6 haling FTB into state court in Nevada and applying special rules would "cause chaotic
7 interference by some States into the internal, legislative affairs of others." *Hyatt II*, 578
8 U.S. at ___, 136 S. Ct. at 1282. After the remand from the U.S. Supreme Court to the
9 Nevada Supreme Court to this Court, the Court entered Judgment in FTB's favor against
10 Hyatt on all claims on February 21, 2020 and FTB filed notice of entry of the same on
11 February 26, 2020.

12 Thus, after Hyatt rejected FTB's \$110,000 Offer, Hyatt not only failed to beat FTB's
13 Offer, but he failed to recover anything in this case. See Judgment dated February 21, 2020
14 ("Judgment") p. 8 (ordering and decreeing that "this case is dismissed and Hyatt take
15 nothing from any of the causes of action he asserted in this action").

16 D. Hyatt's Multi-Faceted Litigation Strategy in This Case Mirrors His Litigation
17 in Other Forums.

18 Hyatt is no stranger to the litigation strategy he used against FTB in multiple courts.
19 During the pendency of this case, Hyatt filed 32 separate lawsuits in federal courts alone.
20 See PACER Case Locator Report, attached as **Exhibit E**. He did so in forums including
21 Nevada, Virginia, California, and the District of Columbia. See *id.* Hyatt has also litigated
22 several appeals during the same time in the United States Court of Appeals for the Ninth
23 Circuit, the United States Court of Appeals for the District of Columbia Circuit, and the United
24 States Court of Appeals for the Federal Circuit. See PACER Appellate Locator Report,
25 attached as **Exhibit F**. And Hyatt also litigated appeals to the U.S. Supreme Court in
26 multiple of those cases. See **Exhibit G**.

27 A review of these cases' dockets reveals that Hyatt is a sophisticated party who has
28 spent millions of dollars litigating cases, at the same time spending additional millions

1 prosecuting this case.

2 **II. LEGAL ARGUMENT.**

3 A. Analytical Framework under NRCP 68 and Related Caselaw.

4 NRCP 68 is a fee shifting statute “designed to facilitate and encourage settlement.”
5 *Matthews v. Collman*, 110 Nev. 940, 950, 878 P.2d 971, 978 (1994). The statute saves
6 “time and money for the court system, the parties, and the taxpayers . . . by rewarding a
7 party who makes a reasonable offer and punishing the party who refuses to accept such
8 an offer.” *Dillard Dep’t Stores, Inc. v. Beckwith*, 115 Nev. 372, 382, 989 P.2d 882, 888
9 (1999). Specifically, the rule allows a party to “serve an offer in writing to allow judgment
10 to be taken . . . to resolve all claims in the action between the parties to the date of the
11 offer, including costs, expenses, interest, and if attorney fees are permitted by law or
12 contract, attorney fees.” NRCP 68(a) (effective March 1, 2019; applicable to all pending
13 cases on that date). The rule also includes penalties for rejecting an offer:

14 (f) Penalties for Rejection of Offer.

15 (1) In General. If the offeree rejects an offer and fails to obtain a more
16 favorable judgment:

- 17 (A) the offeree cannot recover any costs, expenses, or attorney
18 fees and may not recover interest for the period after the
19 service of the offer and before the judgment; and
20 (B) the offeree must pay the offeror’s post-offer costs and
21 expenses, including a reasonable sum to cover any
22 expenses incurred by the offeror for each expert witness
23 whose services were reasonably necessary to prepare for
24 and conduct the trial of the case, applicable interest on the
25 judgment from the time of the offer to the time of entry of the
26 judgment and reasonable attorney fees, if any be allowed,
27 actually incurred by the offeror from the time of the offer.

24 When a motion, like that at bar, is made, the Court’s first task is to determine whether “the
25 offeree failed to obtain a more favorable judgment.” NRCP 68(g). Once the Court has
26 done so, Nevada Supreme Court precedent provides an analytical framework for enforcing
27 the offer of judgment. See *Beattie v. Thomas*, 99 Nev. 579, 668 P.2d 268 (1983). Our
28 Nevada Supreme Court has never deviated from this analytical framework.

1 In *Beattie*, the Nevada Supreme Court established a four-factor test to guide the
2 Court in determining liability under NRCP 68 for failing to beat an offer of judgment. See
3 *id.* at 588-89, 668 P.2d at 274. First, the Court should consider whether Hyatt's claim was
4 brought in good faith. See *id.* Second, the Court must evaluate whether FTB's Offer was
5 reasonable and in good faith in both its timing and amounts. See *id.* Third, the Court shall
6 review whether Hyatt's decision to reject FTB's Offer and proceed to trial was unreasonable
7 or in bad faith. See *id.* Finally, the Court must deliberate on whether the fees sought by
8 FTB are reasonable and justified. See *id.*

9 If the Court finds that imposition of penalties for rejecting an offer are warranted, it
10 must then consider the additional factors of *Brunzell v. Golden Gate National Bank* "in
11 determining whether the requested fee amount is reasonable and justified." *MEI-GSR*
12 *Holdings, LLC v. Peppermill Casinos, Inc.*, 134 Nev. Adv. Op. 31, 416 P.3d 249, 259 (2018);
13 see also *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 455 P.3d 31 (1969). In
14 *Brunzell*, the Nevada Supreme Court outlined that the Court may only award fees when it
15 has made findings on the record regarding the following: (1) the qualities of the advocate,
16 including ability, training, education, experience, professional standing, and skill; (2) the
17 character of the work to be done, including its difficulty, intricacy, importance, time, and skill
18 required; (3) the work actually performed by the lawyer, including the skill, time, and
19 attention given to the work; and (4) the result, including whether the attorney was successful
20 and what benefits the client derived. 85 Nev. at 349, 455 P.3d at 33. "No one element
21 should predominate or be given undue weight." *Id.*

22 Here, given that Hyatt's case has been dismissed and he failed to obtain any
23 successful result under any cause of action, the analysis under NRCP 68 and *Beattie* is
24 straightforward and leads to decision that FTB may recover its post-Offer attorney's fees
25 and costs. However, because the underlying documentation satisfying *Brunzell* is
26 voluminous, FTB recommends the classic approach of bifurcating liability from damages
27 on the issue of attorney's fees.

28 First, the Court should hold oral argument and analyze FTB's Offer under NRCP 68

1 and *Beattie* to determine Hyatt's liability under NRCP 68. This analysis avoids Hyatt's
2 concern that reviewing the invoices and supporting documentation immediately might take
3 up to "six months or longer" and cost the parties and the Court "significant time, resources,
4 and expense." See Plaintiff Gilbert Hyatt's Motion to Strike, Motion to Retax And,
5 Alternatively, Motion for Extension of Time to Provide Additional Basis to Retax Costs at
6 3:2-4. The Court can determine Hyatt's liability for attorney's fees without needing to review
7 voluminous supporting documentation.

8 Second, if the Court determines that Hyatt is liable under NRCP 68 and *Beattie* for
9 the penalties outlined in NRCP 68(f), then it should conduct another hearing and analyze
10 FTB's supporting documentation under *Brunzell* to determine the amount of fees and/or
11 costs that should be awarded. Upon a finding of liability, FTB will provide all invoices and
12 other supporting documentation so that the Court and Hyatt may review them for
13 compliance with *Brunzell*. At this stage, the Court can determine the appropriate amount
14 of fees/costs to award FTB under NRCP 68 and *Brunzell*.

15 B. FTB is Entitled to Recover Its Post-Offer Attorney's Fees Under NRCP 68.

16 1. Hyatt failed to obtain a more favorable judgment than FTB's Offer.

17 The first step in the Court's analysis under NRCP 68 is to determine whether Hyatt
18 obtained a more favorable judgment than FTB's Offer. See NRCP 68(g). This is simple,
19 as FTB offered Hyatt \$110,000 and he has recovered nothing because of *Hyatt III*.
20 *Compare* Exh. C, Offer with *Hyatt III*, 587 U.S. at ___, 139 S. Ct. at 1488 and Judgment.
21 As such, Hyatt did not obtain a more favorable judgment than the offer. Importantly, nothing
22 in NRCP 68 requires the Court to determine whether there was a prevailing party in the
23 case. On the contrary, NRCP 68 is focused simply on whether the offeree, in this case
24 Hyatt, beat the offer of judgment. Prevailing party analysis only applies to fees and costs
25 under NRS Chapter 18.

2. FTB's Offer satisfies the Beattie factors.

a. Hyatt's Multi-Decade Pursuit of His Barred Claims Was Not in Good Faith.

Notably, the first three *Beattie* factors focus on the parties making or rejecting the offer and continuing litigation, while the fourth relates to the reasonableness of fees requested. See *Yamaha Motor Co. v. Arnoult*, 114 Nev. 233, 252, 955 P.2d 661, 673 (1998) (good faith determination focuses on parties' decision to litigate liability and damages after offer). Here, after FTB made the Offer in 2007, Hyatt continued to pursue his claims for another 12 years until *Hyatt III* confirmed they were barred by doctrines of immunity. This is true even though FTB began arguing it was immune from suit and that Nevada had no jurisdiction over it at the very beginning of this case. See *Hyatt I*, 538 U.S. at 492, 123 S. Ct. at 1686 (noting FTB argued in seeking early summary judgment that sovereign immunity, among other doctrines, prevented Hyatt from haling FTB into Nevada courts). Thus, though Hyatt was on notice that FTB was seeking a complete victory in this case based on immunity and jurisdictional principles, he rejected FTB's Offer, rejected several subsequent settlement overtures from FTB, and instead chose to pursue his claims, costing the parties millions of dollars in attorney's fees.

FTB cannot climb into Hyatt's mind to determine his litigation motives, but the effect of the litigation is consistent with a plaintiff acting in bad faith. Though Hyatt had an administrative appeal pending in California challenging FTB's underlying tax determination against him, he still chose to pursue this Nevada action against FTB to turn defense into offense. See *Hyatt III*, 587 U.S. at ___, 139 S. Ct. at 1488 (noting Hyatt filed suit in Nevada before the administrative appeal in California concluded). He specifically dragged FTB into Nevada by filing a declaratory relief action asking this Court to rule he was a Nevada resident for tax purposes. This was a direct attack on California's sovereignty and its administrative process for handling tax appeals. The only reasonable and less costly approach would have been for Hyatt to challenge the underlying tax determination to conclusion in California first before seeking to recover millions of dollars in monetary

1 damages from FTB in another state.

2 Hyatt's entire litigation strategy was intent on forcing FTB to spend substantial sums
3 defending itself in multiple forums. This was not in good faith, and so this factor weighs in
4 FTB's favor.

5 b. FTB's Offer Was Reasonable and In Good Faith.

6 Even though FTB argued that it was immune from suit in Nevada courts, thereby
7 precluding Hyatt from recovering anything, FTB still made the Offer for \$110,000 at the
8 close of discovery. FTB did so in good faith with an eye on preventing the parties from
9 needlessly spending millions of dollars in attorney's fees and costs. The Offer was
10 reasonable in amount, being well beyond what Hyatt was entitled to based on the immunity
11 principles that FTB was arguing in its briefings. Indeed, had Hyatt accepted FTB's Offer
12 twelve years ago, Hyatt not only would have recovered \$110,000 but he also would have
13 avoided spending eight figures on his own attorney's fees.

14 The timing of FTB's Offer was also prudent. FTB developed the case through
15 discovery (which had been closed), mounted its defense, and indicated to Hyatt the
16 arguments that FTB would advance at trial and on any appeal. Before trial, and with the
17 case fully developed through discovery, FTB made the Offer with all legal and factual cards
18 on the table. Hyatt rejected the Offer. He did so fully knowing the risk of penalty under
19 NRCP 68 for doing so.

20 Finally, even after the Offer, FTB attempted several times to approach Hyatt
21 regarding settlement. Conscious of the cost of litigation and continued appeals, FTB was
22 confident it would prevail in the subsequent appeals but wished to avoid the substantial
23 time and money dedicated to completing them. Nevertheless, Hyatt continually rejected
24 FTB's attempts at settlement.

25 Consequently, in making the Offer before trial and continuing to try to settle this case
26 up until *Hyatt III*, FTB's behavior was both reasonable and in good faith. This factor too
27 weighs in FTB's favor.

c. Hyatt's Decision to Reject FTB's Offer Was Grossly Unreasonable and In Bad Faith.

Hyatt's decision to reject FTB's Offer for \$110,000 and proceed to trial was grossly unreasonable and in bad faith. As the Nevada Supreme Court held in dismissing several of Hyatt's claims, even if immunity did not apply to FTB, Hyatt was not entitled to recover punitive damages against FTB and only had two viable claims based on existing Nevada caselaw. See 130 Nev. at 674, 684-92, 706, 335 P.3d at 133-34, 140-45, 154. This is particularly important given that the version of NRS 41.035 in effect when FTB made the Offer limited Hyatt to \$50,000 per claim in the statutory damages cap. See 133 Nev. Adv. Op. 102, 407 P.3d at 725 fn. 2 ("The version of the statute in effect at the time Hyatt incurred his damages provided a statutory cap on damages awarded in a tort action against a state agency 'not to exceed the sum of \$50,000.'"). Thus, even under Hyatt's best-case scenario where total immunity did not apply to FTB, his potential recovery was limited to \$100,000. That was less than FTB's Offer. Hyatt therefore proceeded to a trial in which he could not recover more than FTB had already offered him even if he hit a homerun.

Even more, Hyatt's worst-case scenario—that immunity applied to FTB as it had argued since the case's beginning—would leave him with no recovery at all. Indeed, this is precisely what occurred, though the parties spent millions of dollars after trial to litigate this matter through the various appeals. See *Hyatt III*, 587 U.S. at ___, 139 S. Ct. at 1499 (holding Hyatt could not seek money damages from FTB in Nevada courts).

In sum, Hyatt's decision to reject FTB's Offer and proceed to trial made no sense other than to try and use this Court in Nevada as a tool to prosecute his administrative tax appeal in California. Even his best-case scenario would have resulted in Hyatt recovering \$10,000 less in monetary damages against FTB than FTB's Offer. His worst-case scenario resulted in him recovering nothing. And separate from any monetary recovery, proceeding to trial also required Hyatt to spend millions of dollars on his own attorney's fees and costs, along with costs for experts. This is the very definition of grossly unreasonable litigation behavior. The third *Beattie* factor therefore favors FTB.

d. FTB's Fees Sought Will Be Reasonable and Justified in Amount.

In filing this lawsuit, Hyatt was seeking hundreds of millions of dollars in compensatory and punitive damages. See *Hyatt II*, 578 U.S. at ___, 136 S. Ct. at 1277. Moreover, he was litigating against FTB in multiple forums, including - - but not limited to - - the administrative appeal of his tax liability in California, a federal case in California district court, and his lawsuit in this Court.⁵ See *Hyatt III*, 587 U.S. at ___, 139 S. Ct. at 1490-91. As such, and as will be discussed below in the *Brunzell* analysis, FTB's incurred attorney's fees and costs were reasonable and justified. FTB was seeking not only to avoid the improper award of monetary damages to Hyatt but also to avoid dangerous precedent that ignored immunity principles running in FTB's favor. Had Hyatt been successful in his argument regarding immunity, the specter of FTB being dragged into Nevada courts - - or other courts across the nation - - by additional taxpayers would have become (and did) a reality. As the Supreme Court of the United States explained in *Hyatt II* and *III*, this would obliterate the United States Constitution's constitutional design regarding interstate sovereign immunity and would have "cause[d] chaotic interference" by Nevada into the internal, legislative affairs of California. See *id.* at 1492; see also *Hyatt II*, 578 U.S. at ___, 136 S. Ct. at 1282.

Accordingly, FTB was left with no other choice but to expend millions of dollars in attorney's fees and costs defending against claims brought on by Hyatt's unreasonable decision to reject FTB's Offer and pursue unwinnable legal theories. This factor weighs in favor of enforcing FTB's Offer.

3. FTB's Fees Will Satisfy the Brunzell Factors.

As discussed above, FTB suggests that the Court bifurcate Hyatt's liability for

⁵ In the California tax proceeding, FTB was forced to litigate extensively in the State of New York, as well as in Nevada. FTB is not seeking recovery via this motion for any attorney's fees or costs arising from the California tax proceedings or the related federal litigation - - but only fees and costs incurred in defending this action.

1 attorney's fees under NRCP 68 from the amount of such fees ultimately awarded. Doing so
2 would leave the analysis under *Brunzell v. Golden Gate National Bank* until after the Court
3 first determined as a threshold matter that Hyatt was liable for FTB's fees. Nevertheless,
4 out of an abundance of caution, FTB provides the *Brunzell* analysis below on the relevant
5 factors. Such analysis is supported by the declaration of Pat Lundvall attached hereto.

6 a. The Qualities of the Advocates.

7 It is hard to question the quality of FTB's advocates. At trial, FTB was defended by
8 James Bradshaw, Pat Lundvall, and Carla Higginbotham. See Exh. D, Lundvall Decl. at
9 ¶3. Several other attorneys and paralegals from the firm of McDonald Carano LLP assisted
10 in support roles during the multi-month trial. See *id.* at ¶15. The biographies of Bradshaw,
11 Lundvall, and Higginbotham are attached as exhibits to Lundvall's declaration. See *id.*

12 Lundvall has been a member of the Nevada Bar since 1989, and she has practiced
13 extensively in all courts in Nevada as well as the Ninth Circuit Court of Appeals and the
14 Supreme Court of the United States. See *id.* She is rated by Chambers, Martindale-
15 Hubbell, Best Lawyers in America, Super Lawyers, Nevada Business Magazine, and Silver
16 State's Top 100. See *id.* Lundvall is board certified by the National Board of Trial Advocacy
17 and the State Bar of Nevada, a senior fellow of Litigation Counsel of America, and a co-
18 founder of the Complex Commercial Litigation Institute (CCLI), among many other
19 attributes. See *id.*

20 Bradshaw was admitted to the Nevada Bar in 1981 and the California Bar in 1983.
21 See *id.* In addition to distinguished service in the United States Air Force and Nevada Air
22 National Guard, Bradshaw served on the Nevada State Bar's Board of Governors since
23 2002, and he was a board member and chairman of the Northern Nevada Disciplinary
24 Panel as well. See *id.* Bradshaw is rated by Martindale-Hubbell, Best Lawyers in America,
25 and Super Lawyers, and he helped found the Las Vegas office of McDonald Carano LLP
26 in 1986 and served as its managing partner until 1992. See *id.*

27 Higginbotham is currently a United States Magistrate Judge for the United States
28 District Court of Nevada. See *id.* She joined the Nevada Bar in 2003 and worked as a

1 judicial law clerk for The Honorable Procter R. Hug, Jr. in the Ninth Circuit Court of Appeals.
2 *See id.* After her clerkship ended, McDonald Carano LLP hired Higginbotham in 2005 as
3 an associate attorney. *See id.* In this position, Higginbotham was assigned to help defend
4 FTB at trial and in the appellate process thereafter. *See id.* She left McDonald Carano
5 LLP in 2010 to become an Assistant United States Attorney before being appointed as a
6 Federal Magistrate Judge in 2018. *See id.* During this time, Higginbotham had experience
7 in all levels of federal and Nevada courts. *See id.* She was also rated by the Nevada
8 Business Journal and Super Lawyers. *See id.*

9 After trial, along with Lundvall and Bradshaw, FTB was defended by additional
10 attorneys with dedicated experience in appellate matters. In the Nevada Supreme Court,
11 FTB was represented by Robert Eisenberg of Lemons, Grundy, & Eisenberg and Debbie
12 Leonard of McDonald Carano LLP. *See id.* The biographies of Eisenberg and Leonard are
13 attached as exhibits to Lundvall's declaration. *See id.* Eisenberg joined the Nevada Bar
14 in 1979 when he began working for the Nevada Supreme Court's central legal staff. *See*
15 *id.* In 1985, he joined his present firm and now practices entirely in Nevada civil appeals.
16 *See id.* During this time, Eisenberg has served as a Nevada Supreme Court settlement
17 judge and on several professional committees, including the Nevada Supreme Court bench
18 bar committee and the Nevada Appellate Advocacy Handbook committee. *See id.* Leonard
19 was a partner at McDonald Carano LLP with substantial experience in appellate matters
20 who also served as a Nevada Supreme Court settlement judge. *See id.* Leonard joined
21 the Nevada Bar in 2002 and the California Bar in 2003 and she was rated by Martindale
22 Hubbell, Nevada Business Magazine, and Super Lawyers. *See id.*

23 In front of the Supreme Court of the United States, FTB was defended by the above
24 individuals and national counsel, including Paul Clement and Seth Waxman. *See id.* The
25 biographies of Clement and Waxman are attached to Lundvall's declaration. *See id.*
26 Clement was the 43rd Solicitor General of the United States from June 2005 to June 2008
27 and has argued over 100 cases in front of the Supreme Court of the United States. *See id.*
28 His practice focuses on high stakes cases in appellate matters, constitutional litigation, and

1 strategic counseling regarding all levels of federal appeals courts. *See id.* Clement clerked
2 for the late Antonin Scalia in the Supreme Court of the United States before becoming chief
3 counsel of the United States Senate Subcommittee on the Constitution, Federalism, and
4 Property Rights. *See id.* Waxman was the 41st Solicitor General of the United States from
5 November 1997 to January 2001. *See id.* He has argued over 85 cases in the Supreme
6 Court of the United States and has substantial experience in other federal and state trial
7 and appellate courts. *See id.* In 2014, Super Lawyers named him the number one lawyer
8 in Washington, D.C., and in 2016, the American Lawyer named him Litigator of the Year.
9 *See id.*

10 In addition, at both the trial and appellate level, FTB was defended by various
11 attorneys assisting Bradshaw, Lundvall, Higginbotham, Eisenberg, Leonard, Clement, and
12 Waxman in support capacities. These attorneys are too numerous to address individually
13 in this Motion, but each had substantial experience and credentials in complex litigation
14 matters. *See id.* at ¶15. This experience is why the lead attorneys assigned these
15 attorneys tasks on this case. *See id.* at ¶15.

16 Consequently, when assessing FTB's requested attorney's fees pursuant to its
17 Offer, there can be no question about the quality of its advocates.

18 b. Character of the Work Done.

19 The work in this case was not novel, as FTB maintained from the case's beginning
20 that (a) Hyatt's tax liability was valid; (b) FTB did not engage in any tortious conduct against
21 Hyatt; and (c) based on several constitutional doctrines under existing precedent, FTB was
22 immune from suit in Nevada courts. The case was complex, however, involving a
23 substantial number of witnesses, a multi-month trial, robust dispositive motion practice,
24 several appeals in state and federal courts, and over two decades of litigation in multiple
25 forums. *See id.* at ¶22.

26 As correctly described by the Supreme Court of the United States, the case had far
27 reaching implications for the constitutional sovereignty of States. If FTB lost, it would have
28 been haled into Nevada courts by other taxpayers and indeed into courts of other states as

1 well. This is one reason why multiple amici briefs were filed in the Supreme Court of the
2 United States, including one by 45 states (including Nevada) supporting FTB and the
3 Multistate Tax Commission. See *id.* The work of FTB's counsel protected more than just
4 FTB and California. It protected every state in the country from being sued in another forum
5 by a private plaintiff seeking redress for income tax liability. It also ensured that Nevada
6 appropriately applied statutory protections under its own laws, including the statutory
7 damages cap in NRS 41.035.

8 This type of case required intricacy in legal reasoning, substantial time, and honed
9 skills to complete the work. This *Brunzell* factor also supports FTB's requested fees.

10 c. The Work Actually Performed.

11 The individual tasks performed in this case are too numerous to discuss in granular
12 detail. However, Lundvall's declaration indicates in broad detail the work done by FTB's
13 counsel in this case, and it shows the work that is required to defend a multi-month trial and
14 litigate several appeals in the Nevada Supreme Court and the Supreme Court of the United
15 States. See *id.* FTB's counsel showed great care and attention to each task, and they
16 diligently billed the same. See *id.* FTB's counsel used the customary billing procedures in
17 this jurisdiction and in appeals in front of the Supreme Court of the United States. See *id.*

18 Pursuant to the bifurcated approach that FTB suggests, once the Court determines
19 that Hyatt is liable for FTB's fees under NRCP 68, FTB will provide its invoices and other
20 supporting documentation as required to satisfy the third *Brunzell* factor, as the work
21 performed was necessary, reasonable in scope, and well documented by FTB's counsel.

22 d. The Result.

23 Notably, the result in this case was a complete win for FTB. Because of *Hyatt III*
24 and this Court's Judgment, Hyatt's case has been dismissed and he cannot recover
25 anything against FTB. See 587 U.S. at ___, 139 S. Ct. at 1488. Moreover, **even before**
26 ***Hyatt III*, FTB was successful in each of its post-trial appeals.** In the first post-trial
27 appeal to the Nevada Supreme Court, FTB successfully argued that Hyatt was not entitled
28 to punitive damages from FTB, that the district court made numerous evidentiary and

1 procedural errors, that Hyatt's multiple causes of action for invasion of privacy were
2 improper, and that his awarded damages should be substantially lessened. See 130 Nev.
3 662, 335 P.3d 125. This resulted in Hyatt's monetary damages taking a nearly fatal blow.

4 After FTB appealed the Nevada Supreme Court's decision on the statutory damages
5 cap, FTB succeeded in *Hyatt II* in arguing that Nevada's damages cap under NRS 41.035
6 applied to FTB, thereby limiting Hyatt's potential recovery to \$100,000. See *Hyatt II*, 578
7 U.S. at ___, 136 S. Ct. at 1277. This too substantially reduced Hyatt's potential monetary
8 damages after the new damages trial ordered by the Nevada Supreme Court. See *id.* This
9 success brought Hyatt's potential recovery under the amount of FTB's Offer.

10 Finally, in *Hyatt III*, the Supreme Court of the United States embraced the argument
11 that FTB had made from the beginning: that FTB was immune from suit in Nevada courts.
12 See 587 U.S. at ___, 139 S. Ct. at 1488. In doing so, the Supreme Court obviated the need
13 for a new damages trial as the Nevada Supreme Court had previously ordered. See *id.*
14 This was a momentous win not just for FTB but for other states as well because they no
15 longer face the fear of being haled into a foreign jurisdiction to defend their legislative and
16 policymaking activities. See *id.*

17 Consequently, FTB achieved the greatest result it could because of counsel's work,
18 and this final *Brunzell* factor justifies the award of FTB's fees.

19 C. The Public Policies Underpinning NRCP 68 Support An Award Of FTB's Fees
20 and Costs In This Case.

21 NRCP 68 is a fee shifting statute "designed to facilitate and encourage settlement."
22 *Matthews*, 110 Nev. at 950, 878 P.2d at 978. The statute saves "time and money for the
23 court system, the parties, and the taxpayers . . . by rewarding a party who makes a
24 reasonable offer and punishing the party who refuses to accept such an offer." *Dillard Dep't*
25 *Stores*, 115 Nev. at 382, 989 P.2d at 888. In this way, it mimics the federal rule on offers
26 of judgment, which has been said to "prompt[] both parties to a suit to evaluate the risks
27 and costs of litigation, and to balance them against the likelihood of success upon trial on
28 the merits." *Marek v. Chesny*, 473 U.S. 1, 5, 105 S.Ct. 3012, 3014 (1985).

1 While enforcing an offer of judgment falls within the Court's discretion, the Nevada
2 Supreme Court has historically enforced such offers when the parties are equally
3 sophisticated in litigating. For example, in *Dillard Dep't Stores*, the Nevada Supreme Court
4 enforced an offer of judgment against Dillard's, a large department store chain with a history
5 of similar litigation. See 115 Nev. at 372, 989 P.2d at 882. Similarly, in *Peppermill Casinos*,
6 the Nevada Supreme Court enforced an offer of judgment made by one casino to another
7 casino. See 134 Nev. Adv. Op. 31, 416 P.3d at 259. Finally, in *LaForge v. State, Univ. &*
8 *Comm. College Sys. of Nevada*, the Nevada Supreme Court enforced the State of
9 Nevada's offer of judgment to a fired university professor because the State had put its
10 litigation cards on the table and the professor could anticipate all triable issues and evaluate
11 them in light of the offer. See 116 Nev. 415, 424, 997 P.2d 130, 136 (2000) (noting the
12 offeree had just as much information as the offeror in evaluating possible litigation
13 outcomes before trial).

14 Here, the policies underpinning NRCP 68 show precisely why the Court should
15 enforce FTB's Offer. In the time between Hyatt rejecting FTB's Offer in 2007 and the
16 Supreme Court of the United States deciding *Hyatt III* in 2019, Hyatt and FTB have spent
17 millions of dollars litigating this case. Hyatt's rejection of the Offer has burdened the
18 Nevada Supreme Court and the Supreme Court of the United States twice each. These
19 courts have undoubtedly assigned numerous staff members to process the voluminous
20 briefing. Several law firms have devoted thousands of manhours to the case. And of
21 course this Court had to consider several pre- and post-trial motions and will now have to
22 review hundreds of pages of billing invoices while considering FTB's fee request.

23 Consequently, the taxpayers of two states and the federal government have
24 encountered a large bill for this litigation because of Hyatt rejecting FTB's Offer. They did
25 so during trying economic times. This, however, comes without any benefit to Hyatt from
26 rejecting FTB's Offer because Hyatt ends this case with less than what he would have
27 received from FTB's Offer. Moreover, Hyatt was no stranger to litigation, having filed tens
28 of lawsuits during the pendency of this case and litigating several other appeals. See Exhs.

1 E and F. The parties had equal sophistication regarding litigation outcomes, and both
2 parties had experienced and skilled counsel guiding them during the case.

3 If there was ever a case where fees should be shifted for rejecting an offer of
4 judgment, this is it. Hyatt's rejection of FTB's Offer has cost time and money for a wide
5 range of stakeholders beyond the parties directly involved. This is precisely the purpose
6 for NRCP 68's fee shifting mechanism. *Dillard Dep't Stores*, 115 Nev. at 382, 989 P.2d at
7 888 (NRCP 68 saves "time and money for the court system, the parties, and the taxpayers
8 . . . by rewarding a party who makes a reasonable offer and punishing the party who refuses
9 to accept such an offer.").

10 **III. CONCLUSION.**

11 After over twenty years of litigating, this case has finally reached a conclusion in
12 which Hyatt will recover nothing for advancing claims against FTB in Nevada's court
13 system. From the start, FTB argued it was immune from suit and that Nevada did not have
14 jurisdiction over FTB as a California agency. Nearly ten years into the case, faced with
15 economic pressure from a faltering economy and rising legal bills, FTB offered Hyatt
16 judgment in the substantial amount of \$110,000. Hyatt rejected FTB's Offer and instead
17 proceeded to a trial and several appeals despite FTB's settlement overtures. In the end,
18 that path led him to nothing.

19 Accordingly, FTB asks the Court to enforce FTB's Offer pursuant to NRCP 68 and
20 award FTB its post-offer attorney's fees and costs (if necessary). FTB also requests that
21 the Court, under NRCP 68(f), foreclose on any attempts by Hyatt to collect his attorney's
22 fees or costs.

23 Given the voluminous supporting documentation that FTB will submit to satisfy its
24 obligations under *Brunzell* and Hyatt's rightful concern about the time needed to review the
25 same, FTB recommends that the Court bifurcate the Motion into two stages. First, the
26 Court should hold a hearing to determine Hyatt's liability under NRCP 68 for FTB's post-
27 Offer attorney's fees. This requires straightforward analysis under NRCP 68, *Beattie*, and
28 other relevant cases. It does not require any review of FTB's invoices and other supporting

1 documentation. Second, when the Court determines that Hyatt is liable under NRCP 68, it
2 should then hold another hearing to determine the amount of fees to be awarded to FTB.
3 This analysis proceeds under *Brunzell* and would involve the Court reviewing FTB's billing
4 invoices and other supporting documentation.

5 This bifurcated approach eases the workload of both the Court and the parties in
6 briefing and deciding this Motion, and it satisfies the Court's procedural due process
7 obligations under NRCP 68, *Beattie*, and *Brunzell*.

8 Dated this 13th day of March, 2020.

9 McDONALD CARANO LLP

10 /s/ Pat Lundvall

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19 *Franchise Tax Board of the State of California*
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CERTIFICATE OF SERVICE

I certify that on this 13th day of March, 2020, I caused a true and correct copy of the **FTB's MOTION FOR ATTORNEY'S FEES PURSUANT TO NRCP 68** to be electronically filed and served to all parties of record via this Court's electronic filing system to all parties listed on the e-service master list:

/s/ Beau Nelson
An employee of McDonald Carano LLP